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# ANNEXURE

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**Report of the CAG on  
Union Government Accounts 2018-19**

**Annexure 1.1**

**(Refer to Paragraph 1.2.1)**

**Comparison of budget and revised estimates with actual expenditure**

*(₹ in crore)*

2003-04						
S.No.		Budget Estimates (BE)	Revised Estimates (RE)	Actuals	Variation with reference to BE	Variation with reference to RE
1	Revenue Receipts	3,24,172.31	3,38,601.81	3,39,100.13	14,927.82 (4.60)	498.32 (0.15)
	Tax Revenue	1,87,769.52	1,89,138.28	1,88,581.84	812.32 (0.43)	-556.44 (-0.29)
	Non- Tax Revenue (includes GIA & Contr.)	1,36,402.79	1,49,463.53	1,50,518.29	14,115.50 (10.35)	1,054.76 (0.71)
2	Miscellaneous Capital Receipts	13,200.00	14,500.00	16,952.69	3,752.69 (28.43)	2,452.69 (16.92)
3	Recovery of Loans and Advances	20,523.10	67,625.00	69,827.41	49,304.31 (240.24)	2,202.41 (3.26)
4	Total Non-Debt Receipts (1+2+3)	3,57,895.41	4,20,726.81	4,25,880.23	67,984.82 (19.00)	5,153.42 (1.22)
5	Receipt of Public Debt	4,91,835.92	4,89,907.23	5,38,492.28	46,656.36 (9.49)	48,585.05 (9.92)
6	Total receipts in CFI (4+5)	8,49,731.33	9,10,634.04	9,64,372.51	1,14,641.18 (13.49)	53,738.47 (5.90)
7	Public Accounts Receipt	2,56,387.26	3,14,250.90	3,69,132.70	1,12,745.44 (43.97)	54,881.80 (17.46)
8	Total Receipts (6+7)	11,06,118.59	12,24,884.94	13,33,505.21	2,27,386.62 (20.56)	1,08,620.27 (8.87)
9	Contingency Fund	0	0	0	0	0
10	Revenue Expenditure	4,40,676.37	4,42,311.39	4,40,085.58	-590.79 (-0.13)	-2,225.81 (-0.50)
11	Capital Expenditure	42,946.98	37,488.06	35,400.74	-7,546.24 (-17.57)	-2,087.32 (-5.57)
12	Loans and Advances	32,785.42	31,492.59	31,330.40	-1,455.02 (-4.44)	-162.19 (-0.52)
13	Total Expenditure (10+11+12)	5,16,408.77	5,11,292.04	5,06,816.72	-9,592.05 (-1.86)	-4,475.32 (-0.88)
14	Repayment of Public Debt	3,67,078.53	3,88,780.32	4,30,963.06	63,884.53 (17.40)	42,182.74 (10.85)
15	Total Disbursement out of the CFI (13+14)	8,83,487.30	9,00,072.36	9,37,779.78	54,292.48 (6.15)	37,707.42 (4.19)
16	Public Account Disbursement	2,22,631.29	3,14,580.34	3,91,783.29	1,69,152.00 (75.98)	77,202.95 (24.54)
17	Total Disbursement (15+16)	11,06,118.59	12,14,652.70	13,29,563.07	2,23,444.48 (20.20)	1,14,910.37 (9.46)
18	Revenue Deficit (10-1)	1,16,504.06	1,03,709.58	1,00,985.45	-15,518.61 (-13.32)	-2,724.13 (-2.43)
19	Fiscal Deficit (13-4)	1,58,513.36	90,565.23	80,936.49	-77,576.87 (-48.94)	-9,628.74 (-10.63)

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<b>2008-09</b>						
<b>S.No.</b>		<b>Budget Estimates (BE)</b>	<b>Revised Estimates (RE)</b>	<b>Actuals</b>	<b>Variation with reference to BE</b>	<b>Variation with reference to RE</b>
1.	Revenue Receipts	7,30,399.81	6,84,220.91	6,53,846.87	-76,552.94 (-10.48)	-30,374.04 (-4.44)
	Tax Revenue	5,08,950.00	4,67,770.00	4,45,119.34	-63,830.66 (-12.54)	-22,650.66 (-4.84)
	Non- Tax Revenue (includes GIA & Contr.)	2,21,449.81	2,16,450.91	2,08,727.53	-12,722.28 (-5.74)	-7,723.38 (-3.57)
2.	Miscellaneous Capital Receipts	10,165.00	2,566.51	565.93	-9,599.07 (-94.43)	-2,000.58 (-77.95)
3.	Recovery of Loans and Advances	5,992.51	11,193.29	13,509.02	7,516.51 (125.43)	2,315.73 (20.69)
4.	Total Non-Debt Receipts (1+2+3)	7,46,557.32	6,97,980.71	6,67,921.82	-78,635.50 (-10.53)	-30,058.89 (-4.31)
5.	Receipt of Public Debt	18,84,985.73	23,46,023.99	23,95,765.19	5,10,779.46 (27.10)	49,741.20 (2.12)
6.	Total receipts in CFI (4+5)	26,31,543.05	30,44,004.70	30,63,687.01	4,32,143.96 (16.42)	19,682.31 (0.65)
7.	Public Accounts Receipt	4,19,789.64	4,93,695.78	5,80,749.20	1,60,959.56 (38.34)	87,053.42 (17.63)
8.	Total Receipts (6+7)	30,51,332.69	35,37,700.48	36,44,436.21	5,93,103.52 (19.44)	1,06,735.73 (3.02)
9.	Contingency Fund	0	0	0	0	0
10.	Revenue Expenditure	7,85,583.70	10,22,935.73	10,10,224.34	2,24,640.64 (28.60)	-12,711.39 (-1.24)
11.	Capital Expenditure	84,522.03	84,448.36	77,555.61	-6,966.42 (-8.24)	-6,892.75 (-8.16)
12.	Loans and Advances	9,737.50	15,696.87	14,585.54	4,848.04 (49.79)	-1,111.33 (-7.08)
13.	Total Expenditure (10+11+12)	8,79,843.23	11,23,080.96	11,02,365.49	2,22,522.26 (25.29)	-20,715.47 (-1.84)
14.	Repayment of Public Debt	17,45,574.44	21,28,810.61	21,64,560.52	4,18,986.08 (24.00)	35,749.91 (1.68)
15.	Total Disbursement out of the CFI (13+14)	26,25,417.67	32,51,891.57	32,66,926.01	6,41,508.34 (24.43)	15,034.44 (0.46)
16.	Public Account Disbursement	4,03,333.36	3,97,573.90	5,11,887.47	1,08,554.11 (26.91)	1,14,313.57 (28.75)
17.	Total Disbursement (15+16)	30,28,751.03	36,49,465.47	37,78,813.48	7,50,062.45 (24.76)	1,29,348.01 (3.54)
18.	Revenue Deficit (10-1)	55,183.89	3,38,714.82	3,56,377.47	3,01,193.58 (545.80)	17,662.65 (5.21)
19.	Fiscal Deficit (13-4)	1,33,285.91	4,25,100.25	4,34,443.67	3,01,157.76 (225.95)	9,343.42 (2.20)

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<b>2013-14</b>						
<b>S.No.</b>		<b>Budget Estimates (BE)</b>	<b>Revised Estimates (RE)</b>	<b>Actuals</b>	<b>Variation with reference to BE</b>	<b>Variation with reference to RE</b>
1.	Revenue Receipts	12,55,739.03	12,34,170.47	12,17,798.79	-37,940.24 (-3.02)	-16,371.68 (-1.33)
	Tax Revenue	8,89,128.32	8,40,926.01	8,20,765.89	-68,362.43 (-7.69)	-20,160.12 (-2.40)
	Non- Tax Revenue (includes GIA & Contr.)	3,66,610.71	3,93,244.46	3,97,032.90	30,422.19 (8.30)	3,788.44 (0.96)
2.	Miscellaneous Capital Receipts	55,814.00	25,841.00	29,367.89	-26,446.11 (-47.38)	3,526.89 (13.65)
3.	Recovery of Loans and Advances	22,054.01	24,307.79	24,549.00	2,494.99 (11.31)	241.21 (0.99)
4.	Total Non-Debt Receipts (1+2+3)	13,33,607.04	12,84,319.26	12,71,715.68	-61,891.36 (-4.64)	-12,603.58 (-0.98)
5.	Receipt of Public Debt	45,93,516.37	40,22,285.01	39,94,966.22	-5,98,550.15 (-13.03)	-27,318.79 (-0.68)
6.	Total receipts in CFI (4+5)	59,27,123.41	53,06,604.27	52,66,681.90	-6,60,441.51 (-11.14)	-39,922.37 (-0.75)
7.	Public Accounts Receipt	6,04,136.27	5,96,209.43	6,88,649.39	84,513.12 (13.99)	92,439.96 (15.50)
8.	Total Receipts (6+7)	65,31,259.68	59,02,813.70	59,55,331.29	-5,75,928.39 (-8.82)	52,517.59 (0.89)
9.	Contingency Fund	0	0	0	0	0
10.	Revenue Expenditure	16,35,577.06	16,04,758.51	15,75,096.57	-60,480.49 (-3.70)	-29,661.94 (-1.85)
11.	Capital Expenditure	2,51,208.86	1,72,019.63	1,68,844.47	-82,364.39 (-32.79)	-3,175.16 (-1.85)
12.	Loans and Advances	31,468.91	32,503.85	30,999.92	-468.99 (-1.49)	-1,503.93 (-4.63)
13.	Total Expenditure (10+11+12)	19,18,254.83	18,09,281.99	17,74,940.96	-1,43,313.87 (-7.47)	-34,341.03 (-1.90)
14.	Repayment of Public Debt	40,14,248.55	35,31,114.10	35,11,291.32	-5,02,957.23 (-12.53)	-19,822.78 (-0.56)
15.	Total Disbursement out of the CFI (13+14)	59,32,503.38	53,40,396.09	52,86,232.28	-6,46,271.10 (-10.89)	-54,163.81 (-1.01)
16.	Public Account Disbursement	5,78,756.30	5,77,417.61	6,49,928.05	71,171.75 (12.30)	72,510.44 (12.56)
17.	Total Disbursement (15+16)	65,11,259.68	59,17,813.70	59,36,160.33	-5,75,099.35 (-8.83)	18,346.63 (0.31)
18.	Revenue Deficit (10-1)	3,79,838.03	3,70,588.04	3,57,297.78	-22,540.25 (-5.93)	-13,290.26 (-3.59)
19.	Fiscal Deficit (13-4)	5,84,647.79	5,24,962.73	5,03,225.28	-81,422.51 (-13.93)	-21,737.45 (-4.14)

**Annexure 2.1**

(Refer to Paragraph 2.3.2)

**Position of Suspense balances under Major Suspense Heads  
in respect of Civil Ministries**

(₹ in crore)

Head	2018-19			
	Credit (A)	Debit (B)	Net Suspense (A-B)	Actual Suspense (A+B)
101-PAO Suspense	713.16	2,650.67	1,937.51 Dr.	3,363.83
102- Suspense Account (Civil)	402.86	1,140.57	737.71 Dr.	1,543.43
108-PSB Suspense	2,286.75	15,978.79	13,692.04 Dr.	18,265.54

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**Annexure 2.2**

(Refer to Paragraph 2.3.2)

**Details of Outstanding under Major Head “Cheques and Bills”**

(₹ in crore)

<b>Minor Head</b>	<b>Nomenclature</b>	<b>Credit/ Debit</b>	<b>Amount Outstanding</b>
8670.101	Pre-audit Cheques	Credit	0.48
8670.102	Pay and Accounts Office Cheques	Credit	3,477.53
8670.103	Departmental Cheques	Credit	3,254
8670.104	Treasury Cheques	Debit	129.72
8670.105	IRLA Cheques	Credit	0.59
8670.106	Telecommunication Accounts Office Cheques	Credit	862.37
8670.107	Postal Cheques	Credit	27,272.54
8670.108	Railway Cheques	Credit	1,524.70
8670.109	Defence Cheques	Debit	92.97
8670.110	Electronic Advices	Credit	1,010.84
8670.111	Pay and Accounts Offices Electronic Advices	Credit	4,208.28
8670.112	Principal Controller of Communication Accounts Offices Electronic Advice	Credit	22.21
8670.113	Treasury Electronic Advices	Credit	185.00
8670.114	Departmental (CDDOs) Electronic Advices	Debit	62.74
<b>8670</b>	<b>Cheques and Bill (Total)</b>		<b>42,104</b>

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**Annexure 2.3**

(Refer to Paragraph 2.3.2.1)

**List of Civil Ministries/ Departments where Public Sector Bank Suspense  
increased by more than 100 per cent during the year**

(₹ in thousands)

Sl. No.	Name of PAO/ Department	Opening Balance	Receipt	Disbursement	Closing Balance
1	Water Resources	-15,02,045	42,78,666	6,79,665	20,96,956
2	Consumer Affairs, Food & PD	-18,867	-3,34,835	-17,641	-3,36,061
3	Finance (Expenditure)	-4,172	0	-82	-4,090
4	Finance (Economic Affairs)	-51,921	0	-2,410	-4,9511
5	Finance (Revenue)	-54,472	466	-1,250	-52,756
6	Health & Family Welfare	-7,79,906	-34,21,499	-20,99,398	-21,02,007
7	Industrial Development	-96,719	-298	-2,96,844	1,99,827
8	Law and Justice	-3,40,740	-7,24,446	11,945	-10,77,131
9	Urban Development	-2,63,050	-3,60,906	6,72,139	-12,96,095
10	President Secretariat	5,034	-11,723	1,468	-8,157
11	Personal Public Grievance and Pension	-70,031	1,61,397	-14,470	1,05,836
12	Science & Technology	-2,13,509	-5,20,877	-803	-7,33,583
13	Lok Sabha	-95,076	0	105	-95,181
14	A.G. (A&E) Chandigarh U.T.	-7,71,573	15,04,014	-8,264	7,40,705
15	Andaman & Nicobar Admn.	45,889	-82,302	10,427	-46,840
16	New and Renewable Energy	-1,53,525	48	1,37,309	-2,90,786
17	External Affairs	-9,04,869	-10,65,045	-1,02,497	-18,67,417
18	Election Commission	-1,588	-39	2,191	-3,818
19	Lakshadweep Islands	2,440	-10,04,362	-8,66,774	-1,35,148
20	Company Affairs	-14,44,531	-62,226	-19,33,219	4,26,462
21	Ministry of Shipping	-1,32,862	-4,74,909	-3,33,277	-2,74,494
22	Petroleum and Natural Gas	1,016	-43,791	-30,320	-12,455
23	Department of Fertilizers	0	-219	-450	231

**Annexure 3.1**  
**(Refer to Paragraph 3.1)**  
**Authorisation and Expenditure**

(₹ in crore)

Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)
<b>A – Civil</b>					
<b>Voted</b>					
<b>I. Revenue</b>	15,46,939.25	80,574.83	16,27,514.08	13,84,062.10	(-)2,43,451.98
<b>II. Capital (including Loans and Advances)</b>	3,28,209.29	92,362.35	4,20,571.64	3,58,890.44	(-)61,681.20
<b>Total</b>	<b>18,75,148.54</b>	<b>1,72,937.18</b>	<b>20,48,085.72</b>	<b>17,42,952.54</b>	<b>(-)3,05,133.18</b>
<b>Charged</b>					
<b>III. Revenue</b>	7,06,321.58	9,325.49	7,15,647.07	6,95,458.86	(-)20,188.21
<b>IV. Capital (including Loans and Advances and Public Debt)</b>	61,05,303.69	1,10,407.23	62,15,710.92	60,88,920.49	(-)1,26,790.43
<b>Total</b>	<b>68,11,625.27</b>	<b>1,19,732.72</b>	<b>69,31,357.99</b>	<b>67,84,379.35</b>	<b>(-)1,46,978.64</b>
<b>Grand Total</b>	<b>86,86,773.81</b>	<b>2,92,669.90</b>	<b>89,79,443.71</b>	<b>85,27,331.89</b>	<b>(-)4,52,111.82</b>
<b>Recoveries in reduction of expenditure</b>			3,77,302.41	3,15,668.75	
<b>Total Net Provision</b>			<b>86,02,141.30</b>		
<b>Total Net Expenditure</b>				<b>82,11,663.14</b>	
<b>B – Posts</b>					
<b>Voted</b>					
<b>I. Revenue</b>	28,514.24	600.00	29,114.24	27,994.13	(-)1,120.11
<b>II. Capital</b>	757.52	66.87	824.39	811.27	(-)13.12
<b>Total</b>	<b>29,271.76</b>	<b>666.87</b>	<b>29,938.63</b>	<b>28,805.40</b>	<b>(-)1,133.23</b>
<b>Charged</b>					
<b>III. Revenue</b>	0.80	2.29	3.09	0.23	(-)2.86
<b>IV. Capital</b>	--	--	--	--	--
<b>Total</b>	<b>0.80</b>	<b>2.29</b>	<b>3.09</b>	<b>0.23</b>	<b>(-)2.86</b>
<b>Grand Total</b>	<b>29,272.56</b>	<b>669.16</b>	<b>29,941.72</b>	<b>28,805.63</b>	<b>(-)1,136.09</b>
<b>Recoveries in reduction of expenditure</b>			820.27	821.29	
<b>Total Net Provision</b>			<b>29,121.45</b>		
<b>Total Net Expenditure</b>				<b>27,984.34</b>	

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(₹ in crore)

Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess(+)
<b>C - Defence Services</b>					
<b>Voted</b>					
I. Revenue	2,05,018.35	2,803.97	2,07,822.32	2,11,663.64	(+)3,841.32
II. Capital	93,897.78	--	93,897.78	95,155.07	(+)1,257.29
<b>Total</b>	<b>2,98,916.13</b>	<b>2,803.97</b>	<b>3,01,720.10</b>	<b>3,06,818.71</b>	<b>(+)5,098.61</b>
<b>Charged</b>					
III. Revenue	107.46	--	107.46	35.58	(-)71.88
IV. Capital	84.35	97.42	181.77	73.99	(-)107.78
<b>Total</b>	<b>191.81</b>	<b>97.42</b>	<b>289.23</b>	<b>109.57</b>	<b>(-)179.66</b>
<b>Grand Total</b>	<b>2,99,107.94</b>	<b>2,901.39</b>	<b>3,02,009.33</b>	<b>3,06,928.28</b>	<b>(+)4,918.95</b>
Recoveries in reduction of expenditure			13,410.50	11,289.39	
<b>Total Net Provision</b>			<b>2,88,598.83</b>		
<b>Total Net Expenditure</b>				<b>2,95,638.89</b>	

<b>D – Railways</b>					
<b>Voted</b>					
I. Revenue	2,52,703.08	0.01	2,52,703.09	2,42,205.24	(-)10,497.85
II. Capital	1,93,103.31	0.03	1,93,103.34	1,85,149.26	(-)7,954.08
<b>Total</b>	<b>4,45,806.39</b>	<b>0.04</b>	<b>4,45,806.43</b>	<b>4,27,354.50</b>	<b>(-)18,451.93</b>
<b>Charged</b>					
III. Revenue	395.93	46.00	441.93	384.09	(-)57.84
IV. Capital	167.46	191.65	359.11	464.84	(+)105.73
<b>Total</b>	<b>563.39</b>	<b>237.65</b>	<b>801.04</b>	<b>848.93</b>	<b>(+)47.89</b>
<b>Grand Total</b>	<b>4,46,369.78</b>	<b>237.69</b>	<b>4,46,607.47</b>	<b>4,28,203.43</b>	<b>(-)18,404.04</b>
Recoveries in reduction of expenditure			1,80,191.78	1,82,783.41	
<b>Total Net Provision</b>			<b>2,66,415.69</b>		
<b>Total Net Expenditure</b>				<b>2,45,420.02</b>	

<b>Total</b>						
Total CFI	Voted	26,49,142.82	1,76,408.06	28,25,550.88	25,05,931.15	(-)3,19,619.73
	Charged	68,12,381.27	1,20,070.08	69,32,451.35	67,85,338.08	(-)1,47,113.27
<b>Grand Total CFI</b>		<b>94,61,524.09</b>	<b>2,96,478.14</b>	<b>97,58,002.23</b>	<b>92,91,269.23</b>	<b>(-)4,66,733.00</b>
Total recoveries in reduction of expenditure				5,71,724.96	5,10,562.84	
Total provision and expenditure as per Appropriation Account				91,86,277.27	87,80,706.39	
Difference with the Finance Accounts					--	
Total disbursement from CFI as per Finance Accounts					87,80,706.39	

**Note:**

- Provision for the Charged and Voted expenditure is called Appropriation and Grant respectively.
- CFI - Consolidated Fund of India

**Annexure 3.2**

**(Refer to Paragraph 3.2.2)**

**Savings of ₹ 100 crore or more**

(₹ in crore)

Sl No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as percentage of Sanctioned Provision
<b>Revenue (Voted)</b>				
1.	1-Department of Agriculture, Cooperation and Farmers' Welfare	67,764.99	21,192.27	31.27
2.	3-Department of Animal Husbandry, Dairying and Fisheries	3,737.29	164.71	4.41
3.	4-Atomic Energy	13,928.23	580.74	4.17
4.	5-Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	2,190.55	145.08	6.62
5.	9-Ministry of Civil Aviation	6,681.18	1,056.86	15.82
6.	12-Department of Industrial Policy and Promotion	5,430.61	127.58	2.35
7.	13-Department of Posts	29,114.24	1,120.11	3.85
8.	14-Department of Telecommunications	33,052.54	8,439.63	25.53
9.	16-Department of Food and Public Distribution	1,76,983.12	70,289.45	39.72
10.	18-Ministry of Culture	2,764.34	256.99	9.30
11.	19-Ministry of Defence (Misc)	29,515.14	262.92	0.89
12.	22-Defence Pensions	1,08,850.84	7,078.54	6.50
13.	23-Ministry of Development of North Eastern Region	2,536.36	668.66	26.36
14.	24-Ministry of Drinking Water and Sanitation	27,747.97	3,945.17	14.22
15.	27-Ministry of Environment, Forests and Climate Change	2,683.44	105.24	3.92
16.	29-Department of Economic Affairs	4,874.29	2,063.75	42.34
17.	30-Department of Expenditure	413.34	124.73	30.18
18.	31-Department of Financial Services	1,739.08	421.80	24.25
19.	33-Department of Revenue	1,80,941.25	56,519.00	31.24
20.	35-Indirect Taxes	7,418.02	482.38	6.50
21.	39-Pensions	47,170.00	2,675.50	5.67
22.	40-Transfers to States	32,500.00	12,014.81	36.97
23.	41-Ministry of Food Processing Industries	1,400.03	680.87	48.63
24.	42-Department of Health and Family Welfare	78,297.08	3,928.06	5.02
25.	44-Department of Heavy Industry	739.26	168.11	22.74
26.	48-Police	83,968.52	237.41	0.28
27.	56-Ministry of Housing and Urban Affairs	33,146.56	8,138.19	24.55
28.	57-Department of School Education and Literacy	87,392.86	9,383.05	10.74
29.	58-Department of Higher Education	47,562.48	10,802.89	22.71
30.	60-Ministry of Labour and Employment	9,740.83	454.86	4.67
31.	61-Law and Justice	2,586.36	279.01	10.79
32.	65-Ministry of Mines	1,994.27	670.53	33.62

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Sl No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as percentage of Sanctioned Provision
33.	66-Ministry of Minority Affairs	4,535.01	855.16	18.86
34.	67-Ministry of New and Renewable Energy	5,106.26	645.85	12.65
35.	68-Ministry of Panchayati Raj	825.23	139.05	16.85
36.	70-Ministry of Personnel, Public Grievances and Pensions	1,438.81	115.75	8.04
37.	74-Ministry of Power	16,998.71	109.03	0.64
38.	76-Lok Sabha	793.82	122.09	15.38
39.	80-Ministry of Railways	2,52,703.09	10,497.85	4.15
40.	81-Ministry of Road Transport and Highways	23,153.13	4,996.94	21.58
41.	82-Department of Rural Development	1,89,477.35	4,649.00	2.45
42.	83-Department of Land Resources	2,511.40	637.86	25.40
43.	86-Department of Scientific and Industrial Research	4,786.98	222.39	4.65
44.	87-Ministry of Shipping	2,183.09	229.86	10.53
45.	88-Ministry of Skill Development and Entrepreneurship	3,141.04	584.88	18.62
46.	94-Ministry of Textiles	8,609.92	1,937.79	22.51
47.	97-Ministry of Water Resources, River Development and Ganga Rejuvenation	8,188.57	1,055.75	12.89
48.	98-Ministry of Women and Child Development	25,258.69	2,254.60	8.93
49.	99-Ministry of Youth Affairs and Sports	2,138.56	291.35	13.62
<b>Revenue (Charged)</b>				
50.	37-Interest Payment	5,99,991.60	4,437.57	0.74
51.	40-Transfers to States	1,09,373.50	15,669.92	14.33
<b>Capital (Voted)</b>				
52.	1-Department of Agriculture, Cooperation and Farmers' Welfare	113.71	102.93	90.52
53.	14-Department of Telecommunications	5,753.76	1,712.32	29.76
54.	16-Department of Food and Public Distribution	51,424.13	38,570.90	75.01
55.	18-Ministry of Culture	255.37	160.54	62.87
56.	19-Ministry of Defence (Misc)	6,616.76	1,913.03	28.91
57.	23-Ministry of Development of North Eastern Region	734.00	613.69	83.61
58.	28-Ministry of External Affairs	1,636.51	734.66	44.89
59.	29-Department of Economic Affairs	26,936.65	6,797.00	25.23
60.	31-Department of Financial Services	1,15,358.03	586.83	0.51
61.	35-Indirect Taxes	407.03	154.87	38.05
62.	42-Department of Health and Family Welfare	4,735.33	420.90	8.89
63.	48-Police	11,083.01	1,512.56	13.65
64.	49-Andaman and Nicobar Islands	600.94	127.57	21.23
65.	53-Lakshdweep	266.71	113.26	42.47
66.	56-Ministry of Housing and Urban Affairs	16,914.76	1,229.06	7.27
67.	58-Department of Higher Education	2,752.00	489.50	17.79

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Sl No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as percentage of Sanctioned Provision
68.	61-Law and Justice	3,972.14	295.18	7.43
69.	72-Ministry of Petroleum and Natural Gas	3,959.18	1,800.86	45.49
70.	74-Ministry of Power	3,234.96	274.53	8.49
71.	80-Ministry of Railways	1,93,103.34	7,954.08	4.12
72.	81-Ministry of Road Transport and Highways	1,36,419.40	2,406.85	1.76
73.	87-Ministry of Shipping	546.66	178.26	32.61
74.	88-Ministry of Skill Development and Entrepreneurship	259.00	196.15	75.73
75.	89-Department of Social Justice and Empowerment	407.41	130.01	31.91
76.	97-Ministry of Water Resources, River Development and Ganga Rejuvenation	730.88	405.79	55.52
<b>Capital (Charged)</b>				
77.	21-Capital outlay on Defence Services	181.77	107.78	59.29
78.	38-Repayment of Debt	61,91,567.49	1,26,622.11	2.05
79.	40-Transfers to States	23,900.84	126.74	0.53
<b>Total</b>			<b>4,69,669.55</b>	

**Annexure 3.3**

**(Refer to Paragraph 3.4)**

**Expenditure incurred without adequate provisioning of funds**

(₹ in crore)

Sl. No.	Minor/Sub Head	Total Available Provision (O+S+R)	Actual expenditure	Final excess expenditure
<b>Grant No.13- Department of Posts</b>				
1.	3201.01.101.01-Circle Office	378.24	407.59	29.35
2.	3201.01.101.03-Postal Division	753.70	1,016.28	262.58
3.	3201.01.101.04-Railway Mail Service (RMS) Division	123.81	194.74	70.93
4.	3201.02.101.01-Existing Post Offices	8,761.06	8,853.51	92.45
5.	3201.04.101.01-Cost of Pay and Allowances of Audit Staff	115.00	144.45	29.45
<b>Grant No.14-Department of Telecommunications</b>				
6.	3451.00.091.12- Controller of Communication Accounts Offices	207.32	271.51	64.19
7.	2071.01.101.01-Superannuation and Retirement Allowances- Ordinary Pension	7,009.66	7,111.80	102.14
8.	2071.01.102.01-Ordinary Pensions	1,021.14	1,055.77	34.63
9.	2071.01.104.01- Ordinary Pensions	2,020.32	2,150.22	129.90
<b>Grant No.19-Ministry of Defence (Misc)</b>				
10.	2037.00.102.06-Coast Guard Organisation	2,401.53	2,451.14	49.61
11.	2052.00.090.56-Border Roads Organisation	2,165.15	2,572.99	407.84
12.	2052.00.092.02-Defence Accounts Department	1,562.75	1,648.57	85.82
13.	2055.00.104.02- Charges paid in respect of J&K Light Infantry (JAKLI)	1,255.86	1,473.89	218.03
<b>Grant No. 20- Defence Services</b>				
14.	2076.00.101-Pay and Allowances of Army	82,210.40	86,984.90	4,774.50
15.	2076.00.110-Stores	18,866.07	19,433.26	567.19
16.	2077.00.106-Repairs & Refits	1,310.00	1,355.38	45.38
17.	2077.00.110-Stores	5,970.00	6,267.15	297.15
18.	2077.00.800-Other Expenditure	736.45	769.73	33.28
19.	2078.00.110- Stores	8,881.47	8,945.17	63.70
<b>Grant No. 21- Capital Outlay of Defence Services</b>				
20.	4076.01.103-Other Equipment	16,993.38	17,923.35	929.97
21.	4076.02.103-Other Equipment	3,548.00	3,626.21	78.21

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Sl. No.	Minor/Sub Head	Total Available Provision (O+S+R)	Actual expenditure	Final excess expenditure
22.	4076.02.204-Naval Fleet	11,309.00	11,455.59	146.59
23.	4076.02.205-Naval Dockyards	2,345.71	2,748.39	402.68
24.	4076.03.101-Aircraft and Aero-engine	25,300.00	25,326.92	26.92
25.	4076.05.052-Machinery and Equipment	8,133.35	8,314.55	181.20
<b>Grant No.22-Defence Pensions</b>				
26.	2071.02.103.03-Air Force-Leave Encashment	697.64	728.16	30.52
<b>Grant No.28- Ministry of External Affairs</b>				
27.	3605.00.101.11 - Aid to Nepal	730.00	763.39	33.39
<b>Appropriation No.37-Interest Payments</b>				
28.	<i>2049.01.122-Interest on Investment in Special Central Government of India Securities issued against net collections of small savings from 1 April 1999</i>	<i>13,714.83</i>	<i>13,930.22</i>	<i>215.39</i>
29.	<i>2049.03.104.02-Other State Provident Funds</i>	<i>2,943.90</i>	<i>5,407.94</i>	<i>2,464.04</i>
<b>Grant No.39-Pensions</b>				
30.	2071.01.117.01 - Government Contribution	3,938.06	4,046.54	108.48
<b>Grant No.42-Department of Health and Family Welfare</b>				
31.	4210.03.797.02 - Support from Central Road and Infrastructure Fund (CRIF)	1,922.90	1,952.94	30.04
<b>Grant No.82- Department of Rural Development</b>				
32.	2505.02.797.01 -Transfer to National Employment Guarantee Fund	61,084.09	61,829.56	745.47
<b>Total</b>				<b>12,751.02</b>

**Annexure 3.4**

**(Refer to Paragraph 3.5)**

**Non-surrender and surrender of savings on last day of the financial year**

(₹ in crore)

Grant No.	Description	Savings	Amount surrendered on the last day	Amount not surrendered at the close of financial year, if any
01	Department of Agriculture, Cooperation and Farmers' Welfare	21,295.20	21,044.42	250.78
03	Department of Animal Husbandry, Dairying and Fisheries	200.88	176.01	24.87
18	Ministry of Culture	417.52	191.69	182.51
24	Ministry of Drinking Water and Sanitation	3,945.17	3,930.63	14.54
40	Transfers to States	27,811.48	27,784.74	26.74
41	Ministry of Food Processing Industries	680.87	279.45	1.42
57	Department of School Education and Literacy	9,383.05	2,009.54	7,343.51
58	Department of Higher Education	11,292.39	3,057.67	8,232.72
65	Ministry of Mines	767.44	763.38	4.06
66	Ministry of Minority Affairs	855.21	843.46	3.56
72	Ministry of Petroleum and Natural Gas	1,801.96	1,801.93	0.03
74	Ministry of Power	383.56	382.98	0.58
82	Department of Rural Development	4,654.17	500.55	4,153.62
88	Ministry of Skill Development and Entrepreneurship	781.03	697.20	83.83
94	Ministry of Textiles	1,965.34	1,779.10	173.25
98	Ministry of Women and Child Development	2,269.48	2,234.08	35.40
99	Ministry of Youth Affairs and Sports	348.71	348.85	-
<b>Total</b>			<b>67,825.68</b>	<b>20,531.42</b>

**Annexure 3.5**

**(Refer to Paragraph 3.11 (a))**

**Incorrect use of Object Heads with Major Heads**

Sl. No	Description of Grant	Major Head (Capital)	Object Head (Revenue)	Expenditure (₹ in crore)	Reply of the Department/ Ministry
1.	04-Department of Atomic Energy	4861	21,27	1,719.44	Department stated (September 2019) that the expenditure was of capital nature and hence was booked under Capital Major Head.  The reply is not tenable as the object head used for booking the expenditure pertained to the revenue category and could not be used to book capital expenditure.
2.		5401	21	262.06	
3.	81-Ministry of Road Transport and Highways	5054	11, 13, 28	63.81	The reply was awaited (February 2020)
4.	87-Ministry of Shipping	5052	13	4.74	The reply was awaited (February 2020).
<b>Total</b>				<b>2,050.05</b>	

**Annexure 3.6**

**(Refer to Paragraph 3.11 (b))**

**Misclassification between revenue and capital expenditure**

Sl. No.	Grant	Amount (₹ in crore)
<b>Misclassification of revenue expenditure as capital expenditure</b>		
1.	81-Ministry of Road Transport and Highways	2.04
<p>The expenditure was incurred for imparting training courses by Asian Institute of Transport Development on Road Safety and towards consultancy fee for providing services of IT specialists and was incorrectly booked under object head '53-Major Works' in the capital section instead of booking it under object head '28-Professional Services' in the revenue section of the grant.</p>		
2.	91-Department of Space	1.67
<p>The expenditure towards the procurement of BN tubes was booked under the head 5402.00.101.07.00.52 (M&amp;E) of the capital section by VSSC PAO C, instead of the correct object head 3402.00.101.09.00.21- 'Supplies &amp; Material' of the revenue section. Department stated (December 2019) that the observation had been noted for future compliance.</p>		
3.	91- Department of Space	14.41
<p>The expenditure was incurred by PAO SDSC SHAR towards the payment of gratuity and leave encashment of 131 employees and was booked under the head 5402.00.101.17.00.52 (Machinery &amp; Equipment) under capital section, instead of the correct Major Head- 2071 'Pensions and other retirement benefits' under revenue section. Department stated (December 2019) that this amount includes past liabilities (employee liability, VRS settlements etc.) of the cost of acquisition of N204 Plant from Hindustan Organic Chemicals Limited (HOCL). Hence, entire take-over expense was treated as capital acquisition cost. The reply is not acceptable. Department took over the plant alongwith the employees, and employees of HOCL became employees of the Department. Hence, the payment of gratuity and leave encashment of employees was required to be booked under the head 2071- 'Pensions and other Retirement Benefits'.</p>		
4.	80-Ministry of Railways	1.62
<p>Ministry had wrongly booked the expenditure towards Deep Screening, Temping machine, Repair &amp; Maintenance of P-way under the capital section (Major Head 5002 &amp; 5003) instead of the revenue section (Major Head 3002 &amp; 3003 Sub-major Head-02).</p>		
5.	80-Ministry of Railways	2.67
<p>Incorrect booking of ₹ 2.67 crore towards work of VHF communication under New Line (PH 1100) instead of revenue section (Major Head 3002 &amp; 3003 Sub-major Head-05).</p>		

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Sl. No.	Grant	Amount (₹ in crore)
<b>Misclassification of capital expenditure as revenue expenditure</b>		
6.	91-Department of Space	149.73
<p>In 16 cases, expenditure was booked incorrectly under the object head '21-Supplies and Materials' under the 'Revenue Section' which should have been booked under object head '60-Other Capital Expenditure' under capital section under extant orders.</p> <p>The Department stated (December 2019) that the expenses were miscellaneous expenditure which were revenue in nature and not constituting tangible assets.</p> <p>The reply is not acceptable. As per financial provisions, the consumables/ expenditure, which are directly attributable to a tangible Asset (Project / Satellite/Launch Vehicle) whose life is more than one year, are required to be capitalized. The mission consumables/ expenditures which are not directly accounted /booked against the tangible asset may be booked under the object head '21-Supplies and Materials' under the relevant sub-head.</p>		
7.	91-Department of Space	1.10
<p>The expenditure was incurred by PAO URSC C towards the procurement of hand held explosive vapour detector, EQPT VHF base station/repeater and etc. and was booked under the head 3402.00.101.74.00.28 (Professional Services) under the revenue section instead of the correct object head 5402.00.101.74.00.52 (Machinery &amp; Equipment) of the capital section.</p>		
8.	91- Department of Space	3.38
<p>The expenditure was incurred by PAO URSC C towards the procurement of SABER simulation software and was booked under the head-3402.00.101.74.00.21 (Supplies &amp; Material) under the revenue section instead of the correct object head-5402.00.101.74.99.52 -IT-Machinery &amp; Equipment under the capital section.</p>		