



ANNEXURES

Report of the CAG on
Union Government Accounts FY 20

Annexure 3.1
(Refer to Paragraph 3.1.1)
Authorisation and Expenditure

(₹ in crore)

Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)
A – Civil					
Voted					
Revenue	17,88,907.74	96,111.21	18,85,018.95	16,87,279.89	(-)1,97,739.06
Capital (including Loans and Advances)	3,68,488.58	20,721.56	3,89,210.14	3,09,748.68	(-)79,461.46
Total	21,57,396.32	1,16,832.77	22,74,229.09	19,97,028.57	(-)2,77,200.52
Charged					
Revenue	8,01,080.15	3,612.74	8,04,692.89	7,86,454.31	(-)18,238.58
Capital (including Loans and Advances and Public Debt)	60,03,175.68	3,68,560.92	63,71,736.60	63,51,406.60	(-)20,330.00
Total	68,04,255.83	3,72,173.66	71,76,429.49	71,37,860.91	(-)38,568.58
Grand Total	89,61,652.15	4,89,006.43	94,50,658.58	91,34,889.48	(-)3,15,769.10
Recoveries in reduction of expenditure			4,43,930.18	3,60,293.53	
		Total Net Provision	90,06,728.40		
		Total Net Expenditure		87,74,595.95	
B – Posts					
Voted					
Revenue	30,411.20	1,099.39	31,510.59	29,139.65	(-)2,370.94
Capital	947.74	--	947.74	730.56	(-)217.18
Total	31,358.94	1,099.39	32,458.33	29,870.21	(-)2,588.12
Charged					
Revenue	0.80	--	0.80	0.09	(-)0.71
Capital	--	--	--	--	--
Total	0.80	--	0.80	0.09	(-)0.71
Grand Total	31,359.74	1,099.39	32,459.13	29,870.30	(-)2,588.83
Recoveries in reduction of expenditure			857.35	768.40	
		Total Net Provision	31,601.78		
		Total Net Expenditure		29,101.90	

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Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)	
C – Defence Services						
Voted						
Revenue	2,22,254.47	3,997.67	2,26,252.14	2,23,196.47	(-)3,055.67	
Capital	1,03,310.96	6,988.46	1,10,299.42	1,11,000.73	(+)701.31	
Total	3,25,565.43	10,986.13	3,36,551.56	3,34,197.20	(-)2,354.36	
Charged						
Revenue	102.92	2.33	105.25	44.36	(-)60.89	
Capital	83.35	11.55	94.90	91.70	(-)3.20	
Total	186.27	13.88	200.15	136.06	(-)64.09	
Grand Total	3,25,751.70	11,000.01	3,36,751.71	3,34,333.26	(-)2,418.45	
Recoveries in reduction of expenditure			13,569.68	7,943.55		
		Total Net Provision	3,23,182.03			
Total Net Expenditure				3,26,389.71		
D – Railways						
Voted						
Revenue	2,72,235.40	--	2,72,235.40	2,28,445.37	(-)43,790.03	
Capital	2,27,394.24	0.02	2,27,394.26	2,14,557.30	(-)12,836.96	
Total	4,99,629.64	0.02	4,99,629.66	4,43,002.67	(-)56,626.99	
Charged						
Revenue	474.28	--	474.28	418.91	(-)55.37	
Capital	36.31	817.49	853.80	791.95	(-)61.85	
Total	510.59	817.49	1,328.08	1,210.86	(-)117.22	
Grand Total	5,00,140.23	817.51	5,00,957.74	4,44,213.53	(-)56,744.21	
Recoveries in reduction of expenditure			2,15,168.92	1,99,546.72		
		Total Net Provision	2,85,788.82			
Total Net Expenditure				2,44,666.81		
Total						
Total	Voted	30,13,950.33	1,28,918.31	31,42,868.64	28,04,098.65	(-)3,38,769.99
CFI	Charged	68,04,953.49	3,73,005.03	71,77,958.52	71,39,207.92	(-)38,750.60
Grand Total CFI		98,18,903.82	5,01,923.34	103,20,827.16	99,43,306.57	(-)3,77,520.59
Total recoveries in reduction of expenditure				6,73,526.13	5,68,552.20	
Total provision and expenditure as per Appropriation Account				96,47,301.03	93,74,754.37	
Difference with the Finance Accounts						
Total disbursement from CFI as per Finance Accounts					93,74,754.37	

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

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**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 % of Sanctioned Provision
Revenue (Voted)				
1.	1-Department of Agriculture, Cooperation and Farmers' Welfare	1,30,450.60	35,952.80	27.56
2.	2-Department of Agricultural Research and Education	8,078.79	233.80	2.89
3.	4-Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	2,445.61	612.01	25.02
4.	8-Ministry of Civil Aviation	4,475.01	849.56	18.98
5.	9-Ministry of Coal	1,159.06	336.06	28.99
6.	12-Department of Posts	31,510.59	2,370.94	7.52
7.	13-Department of Telecommunications	30,693.65	4,301.21	14.01
8.	14-Department of Consumer Affairs	2,240.34	311.40	13.90
9.	15-Department of Food and Public Distribution	1,90,914.29	76,983.15	40.32
10.	17-Ministry of Culture	2,953.24	518.74	17.57
11.	19-Defence Services (Revenue)	2,26,252.14	3,055.67	1.35
12.	22-Ministry of Development of North Eastern Region	2,316.89	292.88	12.64
13.	23-Ministry of Earth Sciences	1,765.07	144.68	8.20
14.	24-Ministry of Electronics and Information Technology	6,306.04	774.34	12.28
15.	25-Ministry of Environment, Forests and Climate Change	2,998.25	424.45	14.16
16.	26- Ministry of External Affairs	16,511.21	445.03	2.70
17.	27-Department of Economic Affairs	3,803.48	327.89	8.62
18.	29-Department of Financial Services	1,678.99	643.58	38.33
19.	32-Direct Taxes	7,218.40	263.02	3.64
20.	33-Indirect Taxes	7,493.15	233.36	3.11
21.	37-Pensions	51,179.90	1,413.32	2.76
22.	38-Transfers to States	32,480.01	6,285.93	19.35
23.	39-Department of Fisheries	790.59	130.41	16.50
24.	40-Department of Animal Husbandry and Dairying	3,319.68	194.31	5.85
25.	41-Ministry of Food Processing Industries	1,196.62	351.08	29.34
26.	42-Department of Health and Family Welfare	90,145.37	23,569.81	26.15
27.	43-Department of Health Research	3,424.67	1,563.69	45.66
28.	46-Ministry of Home Affairs	16,803.88	173.42	1.03
29.	48-Police	94,998.38	484.46	0.51
30.	56-Ministry of Housing and Urban Affairs	35,421.34	12,467.77	35.20
31.	57-Department of School Education and Literacy	1,02,597.83	15,077.00	14.70
32.	58-Department of Higher Education	52,058.90	17,227.26	33.09
33.	59-Ministry of Information and Broadcasting	4,361.68	333.61	7.65
34.	60-Department of Water Resources, River Development and Ganga Rejuvenation	7,890.16	710.27	9.00
35.	61-Department of Drinking Water and Sanitation	27,766.73	1,750.16	6.30
36.	62-Ministry of Labour and Employment	11,151.70	1,097.29	9.84
37.	66-Ministry of Micro, Small and Medium Enterprises	6,984.29	281.88	4.04
38.	67-Ministry of Mines	1,717.98	332.68	19.36

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39.	68-Ministry of Minority Affairs	4,600.01	254.91	5.54
40.	69-Ministry of New and Renewable Energy	5,209.85	1,718.71	32.99
41.	70-Ministry of Panchayati Raj	871.37	373.10	42.82
42.	74-Ministry of Petroleum and Natural Gas	43,834.55	1,593.91	3.64
43.	76-Ministry of Power	19,534.36	891.77	4.57
44.	78-Lok Sabha	807.83	158.29	19.59
45.	82-Ministry of Railways	2,72,235.40	43,790.03	16.09
46.	83-Ministry of Road Transport and Highways	21,619.84	3,321.11	15.36
47.	84-Department of Rural Development	2,07,774.04	2,951.81	1.42
48.	85-Department of Land Resources	2,227.24	692.12	31.08
49.	86-Department of Science and Technology	5,564.10	160.34	2.88
50.	87-Department of Biotechnology	2,580.35	221.58	8.59
51.	89-Ministry of Shipping	2,071.23	424.85	20.51
52.	90-Ministry of Skill Development and Entrepreneurship	2,926.13	604.43	20.66
53.	91-Department of Social Justice and Empowerment	8,430.04	146.63	1.74
54.	92-Department of Empowerment of Persons with Disabilities	1,163.71	148.45	12.76
55.	94-Ministry of Statistics and Programme Implementation	5,216.35	306.97	5.88
56.	96-Ministry of Textiles	4,800.62	399.45	8.32
57.	97-Ministry of Tourism	2,189.23	790.02	36.09
58.	99-Ministry of Women and Child Development	29,664.93	6,485.33	21.86
Revenue (Charged)				
59.	35-Interest Payments	6,73,470.60	18,098.59	2.69
Capital (Voted)				
60.	3-Atomic Energy	9,579.69	120.92	1.26
61.	12-Department of Posts	947.74	217.18	22.92
62.	15-Department of Food and Public Distribution	51,326.14	50,083.03	97.58
63.	26- Ministry of External Affairs	1,373.56	167.68	12.21
64.	27-Department of Economic Affairs	24,779.14	12,051.05	48.63
65.	33-Indirect Taxes	406.87	131.42	32.30
66.	42-Department of Health and Family Welfare	2,945.23	146.00	4.96
67.	48-Police	10,811.91	1,894.10	17.52
68.	56-Ministry of Housing and Urban Affairs	19,551.89	292.74	1.50
69.	74-Ministry of Petroleum and Natural Gas	1,667.31	1,095.72	65.72
70.	76-Ministry of Power	3,365.93	873.42	25.95
71.	82-Ministry of Railways	2,27,394.26	12,836.96	5.65
72.	83-Ministry of Road Transport and Highways	1,44,986.82	11,124.20	7.67
Capital (Charged)				
73.	36-Repayment of Debt	63,46,389.00	19,840.23	0.31
74.	38-Transfers to States	25,100.00	432.06	1.72
Total			4,07,358.03	

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**Annexure 3.3
(Refer to paragraph 3.3)
Unnecessary Supplementary provision under Minor/sub-heads**

(₹ in crore)

Sl. No.	Grant No.	Minor / Sub-head	Supplementary Provision	Savings
1	12	3201.07.101.01 – Superannuation and Retirement Allowances	11.05	327.92
2	16	3451.00.090.05 – Ministry of Corporate Affairs	11.33	23.78
3	19	2076.00.103-Pay & Allowances and Misc Expenses of Auxiliary Forces	60.00	203.71
4	19	2076.00.104- Pay & Allowances of Civilians	100.00	496.12
5	19	2076.00.109-Inspection Organisation	84.00	199.71
6	19	2076.00.111-Works	14.42	182.45
7	19	2076.00.113-National Cadet Corps	11.80	66.53
8	19	2077.00.104-Pay and Allowances of Civilians	94.93	338.04
9	19	2077.00.112- Joint Staff	89.72	417.78
10	20	4076.01.103- Other Equipment	154.51	853.51
11	20	4076.08.209-Assistance for prototype Development under Make Procedure	33.50	79.83
12	27	3466.00.109.01- Contribution towards Asian Development Fund (ADF)	12.36	12.37
13	27	5466.00.207.02- Maintenance of Value (MoV) obligation	858.02	958.02
14	27	5466.00.212.01- Subscription to the European Bank for Reconstruction and Development (EBRD)	28.00	28.00
15	27	7610.00.201.01- Ministries & Union Territory Administrations	25.00	58.45
16	31	2052.00.090.11- Department of Revenue	17.10	23.31
17	40	2404.00.102.23- White Revolution	18.63	47.97
18	48	2055.00.103.01- Establishment and Administration	35.35	368.73
19	71	2052.00.090.13- Ministry of Parliamentary Affairs	23.24	23.72
20	74	2802.02.800.02- Gas Authority of India- Phulpur Dhamra Haldia Pipeline Project	345.51	1,552.11
21	83	5054.01.337.06- Union Territory Governments without Legislatures financed from Central Road Infrastructure Fund	63.82	86.09
22	89	5051.02.200.01- Construction of landing facilities and jetties	13.40	26.56
23	93	5402.00.101.07- Liquid Propulsion Systems Centre (LPSC)	20.00	35.73
24	93	5402.00.101.48- ISRO Propulsion Complex (IPRC)	25.21	66.29
25	100	2204.00.103.01- Youth Hostel	18.00	18.97
Total			2,168.90	6,495.70

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**Annexure 3.4
(Refer to paragraph 3.4)
Re-appropriation to minor/sub-heads which were injudicious due to non-utilisation
(Re-appropriation exceeding ₹ 10 crore or more)**

(₹ in crore)

Grant/ Appropriation	Minor /Sub-Head	Amount of Re- appropriation to the Head	Final Savings under the head
12 – Department of Posts	3201.07.107.01 – Family Pensions	55.95	63.82
19-Defence Services (Revenue)	2076.00.111-Works	109.47	291.92
	2080.00.800-Other Expenditure	10.07	14.04
27- Department of Economic Affairs	3605.00.800.07- Indo-German Bilateral Development Co-operation	11.05	21.06
33- Indirect Taxes	2037.00.101.01- Sea Customs-Major Ports	17.39	43.82
	4216.01.108.04- Construction of Residential Buildings for Customs and CGST Commissionerate	10.40	20.80
35- Interest Payment	2049.03.104.01- General Provident Fund	928.04	1,064.48
	2049.60.101.02- National Defence Fund	10.59	18.44
	2049.60.701.05- Interest on New Agreement to Borrow with IMF	15.65	27.83
37- Pensions	2071.01.101.01- Ordinary Pensions	905.00	1,015.90
	2071.01.104.04- Ordinary Pensions (AIS)	10.00	17.26
42- Department of Health and Family Welfare	2210.01.789.01- Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY) – National Health Authority	11.00	162.00
	2210.01.796.02- Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY) – National Health Authority	22.00	81.00
63- Law and Justice	4070.00.101.01- EVMs for Election Commission	50.00	50.04
Total		2166.61	2,892.41

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**Annexure 3.5
(Refer to Paragraph 3.5)
Expenditure incurred without adequate provisioning of funds**

(₹ in crore)

Sl. No.	Minor/Sub Head	Total Provision	Actual expenditure	Final excess expenditure
Grant No.12 – Department of Posts				
1.	3201.02.101.01 – Existing Post Offices	8,323.34	8,479.94	156.60
2.	3201.02.101.10 – Gramin Dak Sewak	5,129.50	5,167.46	37.96
3.	3201.02.102.01 – Mail Sorting	1,406.84	1,438.53	31.69
4.	3201.02.103.01 – Rail	84.00	130.02	46.02
5.	3201.07.101.03 – Payment to Pensioners of erstwhile Combined P&T Department	21.40	57.86	36.46
6.	3201.07.104.01 – Gratuities	727.99	908.01	180.02
7.	3201.07.110.01 – Government Contribution for Defined Contribution Pension Scheme other than Audit Staff	488.20	521.36	33.16
8.	3201.60.102.02 – Interest on Extra-departmental Agents Group Insurance Fund	0.00	38.26	38.26
Grant No.13 – Department of Telecommunications				
9	2071.01.104.01- Ordinary Pensions	2,079.77	2,259.76	179.99
10	2071.01.105.02- Family Pensions	1,775.80	1,839.17	63.37
11	3275.00.103.01- Compensation to Service Providers	2,797.00	2,854.47	57.47
Grant No.18 – Ministry of Defence (Civil)				
12	2052.00.090.56- Border Roads Organisation	2,608.16	2,733.75	125.59
13	2055.00.104.02- Charges paid in respect of J&K Light Infantry (JAKLI)	1,388.95	1,449.27	60.32
Grant No.19 – Defence Services (Revenue)				
14	2077.00.105-Transportation	542.71	614.74	72.03
15	2077.00.106-Repairs and Refits	1,699.80	1,848.16	148.36
16	2077.00.110- Stores	5,884.18	6,139.88	255.70
17	2077.00.800- Other Expenditure	771.87	822.04	50.17
18	2078.00.101- Pay and Allowances of Air Force	15,337.54	15,458.27	120.73
19	2078.00.110-Stores	9,758.83	9,841.00	82.17
Grant No.20 – Capital Outlay on Defence Services				
20	4076.02.103-Other Equipment	3,600.00	4,011.90	411.90
21	4076.02.202-Construction Works	1,000.00	1,073.04	73.04
22	4076.02.204-Naval Fleet	15,483.06	16,002.42	519.36
23	4076.02.205-Naval Dockyards	4,012.00	4,336.61	324.61
24	4076.03.101-Aircraft and Aero-engine	23,326.52	23,449.47	122.95
25	4076.03.103-Other Equipment	18,395.93	18,434.67	38.74
Grant No. 21- Defence Pensions				
26	2071.02.101.01- Pension and other Retirement Benefits	95,124.38	95,159.94	35.56
27	2071.02.103.03- Leave Encashment	799.69	846.46	46.77
Grant No. 31 – Department of Revenue				
28	3601.08.797.02- Transfer to Goods and Service Tax Compensation Fund	1,12,200.00	1,43,897.00	31,697.00
29	3602.08.797.02- Transfer to Goods and Service Tax Compensation Fund	8,298.29	10,013.29	1,715.00

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Appropriation No. 35 – Interest Payments				
30	2049.01.122- Interest on Investment in Special Union Government of India Securities issued against net collections of small savings from 1.4.99	20,598.12	21,822.89	1,224.77
31	2049.01.130- Interest on Gold Monetisation Scheme, 2015	65.00	134.84	69.84
32	2049.01.305- Management of Debt	2,086.82	2,127.91	41.09
33	2049.03.104.02- Other State Provident Funds	4,313.54	6,286.26	1,972.72
Appropriation No. 36 – Repayment of Debt				
34	6001.00.105.02- International Monetary Fund	4,723.10	5,086.20	363.10
35	6002.00.217- Loans from the Government of Japan	5,893.15	5,939.04	45.89
Grant No. 37 – Pensions				
36	2071.01.115.01- Ordinary Pensions	2,150.00	2,203.70	53.70
37	2071.01.120.01- Pensionary Charges recoverable from Government of NCT of Delhi	2,713.00	2,788.66	75.66
Grant No.42 – Department of Health and Family Welfare				
38	2210.05.105.33- Regional Post Graduate Centre, Jawaharlal Institute of Post Graduate Medical Education and Research (JIPMER), Puducherry	864.61	932.54	67.93
39	3601.06.789.13- National Urban Health Mission	181.63	237.39	55.76
40	4210.03.797.02- Support from Central Roads and Infrastructure Fund (CRIF)	1,087.30	1,132.33	45.03
Grant No.84 – Department of Rural Development				
41	2505.02.797.01- Transfer to National Employment Guarantee Fund	71,001.81	71,687.71	685.90
42	3602.06.797.04 – Transfer to Central Road Fund/ Central Road and Infrastructure Fund	5.00	353.00	348.00
Total				41,810.39

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**Annexure 3.6
(Refer to Paragraph 3.6)
Non-surrender and surrender of savings on last day of the financial year**

(₹ in crore)

Sl. No.	Grant No. & Description	Total Savings	Total Surrender	Amount surrendered on the last day	Amount not surrendered
1.	01-Department of Agriculture, Cooperation and Farmers' Welfare	35,973.85	34,517.70	34,517.70	1,456.15
2.	04-Ministry of Ayush	612.22	588.76	588.76	23.46
3.	09-Ministry of Coal	336.06	336.05	336.05	0.01
4.	12-Department of Posts	2,588.83	2,422.00	--	166.83
5.	17-Ministry of Culture	541.99	495.35	495.35	46.64
6.	27-Department of Economic Affairs	12,378.93	7,672.48	7,672.48	4,706.45
7.	29-Department of Financial Services	650.51	648.14	124.10	2.37
8.	32-Direct Taxes	337.72	244.80	244.80	92.92
9.	33-Indirect Taxes	365.26	110.79	--	254.47
10.	36-Repayment of Debt	19,840.23	--	--	19,840.23
11.	37-Pensions	1,432.56	--	--	1,432.56
12.	38-Transfer to States	6,718.00	5,876.00	5,876.00	842.00
13.	42-Department of Health and Family Welfare	23,715.81	22,492.24	22,492.24	1,223.57
14.	43-Department of Health Research	1,563.69	1,490.62	1,490.62	73.07
15.	48-Police	2,387.35	1,616.18	171.76	771.17
16.	57-Department of School Education and Literacy	15,077.00	3,909.30	3,909.30	11,167.70
17.	58-Department of Higher Education	17,242.27	1,278.49	1,278.49	15,963.78
18.	61-Department of Drinking Water and Sanitation	1,750.16	1,752.09*	1,752.09	--
19.	62-Ministry of Labour and Employment	1,104.21	1,018.63	1,018.63	85.58
20.	66-Ministry of Micro, Small and Medium Enterprises	293.77	285.35	285.35	8.42
21.	67-Ministry of Mines	358.87	354.69	354.69	4.18
22.	68-Ministry of Minority Affairs	254.93	251.82	251.82	3.11
23.	74-Ministry of Petroleum and Natural Gas	2,689.63	1,139.13	90.87	1,550.50
24.	76-Ministry of Power	1,765.19	1,763.83	1763.83	1.36
25.	83-Ministry of Road Transport and Highways	14,455.31	12,513.00	12,513.00	1,942.31
26.	84-Department of Rural Development	3,039.29	440.21	440.21	2,599.08
27.	85-Department of Land Resources	692.12	692.64*	6.13	--
28.	90-Ministry of Skill Development and Entrepreneurship	631.41	585.58	585.58	45.83
29.	91-Department of Social Justice and Empowerment	146.66	139.08	139.08	7.58
30.	92-Department of Empowerment of Persons with Disabilities	188.74	188.74	188.74	--
31.	94-Ministry of Statistics and Programme Implementation	311.78	311.21	311.21	0.57
32.	96-Ministry of Textiles	402.14	357.67	357.67	44.47
33.	99-Ministry of Women and Child Development	6,490.10	6,465.46	6,465.46	24.64
Total				1,05,722.01	64,381.01

*Amount surrendered was more than savings.

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**Annexure 3.7
(Refer to Paragraph 3.8.1)**

Incorrect use of object heads with major heads

Description of Grant	Major Head	Object Head	Expenditure (₹ in crore)	Reply of the Department/ Ministry
03-Department of Atomic Energy	2852	51/52/60	16.76	<p>Department stated (September 2020) that expenditure even if appearing to be of capital nature actually belonged to Operational & Maintenance Charges and hence, was booked accordingly in the revenue section.</p> <p>It also stated that expenditure appearing to be of revenue nature was meant for execution of capital projects and hence classified accordingly.</p> <p>It further stated that the Department was exempt from the purview of DFPRs.</p> <p>The reply is not acceptable as MoF had advised (September 2017) DAE to redefine revenue and capital expenditure and respective object head in conformity with extant rules.</p>
	3401	51/52	10.21	
	4801	21	1.26	
	4861	21	2,147.85	
	5401	21	320.15	
89-Ministry of Shipping	5052	13	8.90	<p>Ministry stated (November 2020) that the IT expenditure related to LRIT Project of DG, Shipping, Mumbai, was erroneously booked under revenue sections (3052.80.001.01.01.13), which was later re-booked under capital section (5052.80.800.09.99.13) through a transfer entry.</p> <p>The reply is not acceptable as object head-13 (Office Expenses) is required to be used with revenue major heads and ministry should have provisioned and booked the expenditure under object head-52 (Machinery & Equipment) in capital section of the Grant.</p>
			2,505.13	

Annexure 3.8
(Refer to Paragraph 3.8.2)
Misclassification between revenue and capital expenditure

Sl. No.	Grant	Amount (₹ in crore)
Misclassification of revenue expenditure as capital expenditure		
1.	93-Department of Space	2.92
<p>The expenditure of ₹2.92 crore incurred by PAO ISTRAC towards availing Time and Frequency Traceability Support from National Physics Laboratory (NPL), Delhi, was booked under the object head '52-Machinery & Equipment' (5402.00.101.18.00.52) in the capital section instead of booking it under the correct object head '30-Other Contractual Services' (3402.00.101.26.00.30) of the revenue section.</p> <p>Department stated (September 2020) that error occurred due to incorrect assignment of object code entry and noted the observation for future compliance.</p>		
Misclassification of capital expenditure as revenue expenditure		
1.	82-Railways	1.12
<p>Expenditure of ₹1.12 crore towards cost of material in Northern Railways was wrongly booked to revenue Major Heads -3002 and 3003, Sub-Major Head -06 instead of capital Major Heads -5002 and 5003 (Minor Head 2100- Rolling Stock).</p>		
2.	82-Railways	1.36
<p>Pay and Allowances of work charged post in South Central Railways were wrongly booked to revenue Major Heads -3002 and 3003, Sub-Major Head -10 instead of capital Major Heads-5002 and 5003.</p>		
3.	82-Railways	1.38
<p>Cost of work related to track renewal was wrongly booked to revenue Major Heads -3002 and 3003, Sub-Major Head -06 instead of capital Major Heads-5002 and 5003(Minor Head 3100-Track Renewal).</p>		
4.	93-Department of Space	44.74
<p>In nine cases, expenditure aggregating to ₹44.74 crore 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>Department stated (September 2020) that the expenditure was made on development activities for enhancing the current capabilities, propellant and consumables, etc. and hence booked under object head '21-Supplies and Materials'.</p> <p>The reply is not acceptable. As per Department of Space's order (April 2007), expenditure on supplies and materials in case of satellites, having life of more than one year (including launch service for such satellites) should be classified under object head '60-Other Capital Expenditure'.</p>		
5.	93-Department of Space	3.51
<p>In two cases, expenditure aggregating to ₹3.51 crore was booked incorrectly under the object head '50-Other Charges' under the revenue section which should have been booked under object head '60-Other Capital Expenditure' under capital section under extant orders.</p> <p>Department stated (September 2020) that the expenditure was made on development activities for enhancing the current capabilities, propellant and consumables, etc. and hence booked under object head '50-Other Charges'.</p> <p>The reply is not acceptable. As per Department of Space's order (April 2007), expenditure on supplies and materials in case of satellites, having life of more than one year (including launch service for such satellites) should be classified under object head '60-Other Capital Expenditure'.</p>		

