



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
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**Report of the
Comptroller and Auditor General of India
on Accounts of the Union Government
for the year 2023-24**

**Union Government
Ministry of Finance
Report No. 16 of 2025
(Financial Audit)**

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PREFACE

This Report for the year ended March 2024 has been prepared for submission to the President of India under Article 151 of the Constitution.

The Report includes matters arising from test audit of the Finance Accounts and the Appropriation Accounts of the Union Government for the year ended March 2024.

The audit was conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



Executive Summary

EXECUTIVE SUMMARY

Financial year (FY) 2023-24 was a year of sustainable growth. Economy has reflected positive growth in terms of GDP. GDP at constant price (Real GDP) increased by 9.19 *per cent* and at current price (Nominal GDP) grew by 12.02 *per cent*. Revenue receipts of Central Government increased by 13.82 *per cent* with respect to last year, led by robust growth of 23.81 *per cent* in non-tax revenue. Gross Tax Receipts has been on a rising trend since FY 2019-20 with continuous positive growth in both direct tax and indirect tax from FY 2020-21. The share of direct tax rose to 55.46 *per cent* during FY 2023-24 and contribution of direct tax in term of GDP rose to 6.38 *per cent*. This reflects a progressive tax system.

Among Direct Taxes, revenue from income tax grew by 25 *per cent* on a year on year (YoY) basis and its contribution to GTR and GDP rose to 29.17 *per cent* and 3.36 *per cent* respectively. However, Corporation Tax both as a percentage of GDP (from 3.07 *per cent* to 3.02 *per cent*) and contribution to GTR (from 27.04 *per cent* to 26.29 *per cent*) in FY 2023-24 has slightly decreased compared to FY 2022-23. GST collection has been on a rising trend from FY 2021-22 along with an increasing trend in contributions as a percentage of GDP.

Non-Tax Revenue saw a substantial growth of 23.81 *per cent* as compared with FY 2022-23 resulting in upward trend in terms of contributions to gross revenue receipt (16.59 *per cent* to 17.83 *per cent*). This growth in non-tax revenue led by a 71 *per cent* increase in dividend and profits over the last year.

Although the Government spending increased from ₹39,07,647 crore in FY 2020-21 to ₹48,52,572 crore in FY 2023-24, it has been on a decreasing trend as a percentage of GDP during the same period from 19.68 *per cent* to 16.11 *per cent* respectively. Capital expenditure as a proportion of GDP has been on an increasing trend (1.73 *per cent* in FY 2020-21 to 2.68 *per cent* in FY 2023-24), which is a positive sign. Repayment of debt has been the biggest draw from Consolidated Fund of India, contributing 60.60 *per cent* of the total outgo during FY 2023-24.

It is observed that the fixed component of revenue expenditure on salary, pension and interest payments, as a share of total revenue expenditure has increased from 38.93 *per cent* in FY 2022-23 to 42.37 *per cent* in FY 2023-24. The YoY increase on fixed commitments of revenue expenditure was majorly contributed by payment of interest, which grew by 15 *per cent*.

Capital expenditure increased by 29 *per cent* as compared to last FY along with marginal increase as percentage of GDP. Compared to FY 2019-20, capital expenditure on transport sector has increased by 269.29 *per cent*.

Overall liabilities of the Union Government increased led by increase in public debt. Internal debt increased by 12.43 *per cent* in FY 2023-24 w.r.t FY 2022-23. Fiscal parameters improved during FY 2023-24 led by higher rate of growth in revenue receipts

as compared to revenue expenses. Revenue receipt increased by 13.82 *per cent* while revenue expenses increased by 1.86 *per cent* on YoY basis. Both revenue and fiscal deficits were lower than previous year indicating prudent fiscal management. Revenue deficits decreased by 28.45 *per cent* as compared with FY 2022-23 reflecting control over revenue expenditure and positive growth in revenue receipts.

The Union Government Finance Accounts (UGFA) contain 16 statements which present the financial results of the Union for the year. Chapter 3 of Union Government Financial Audit Report (UGFAR) focuses on quality of accounts and financial reporting practices for FY 2023-24.

Incorrect accounting for discharge of 1.44% Inflation Index G.S. 2023, resulted in the understatement of Internal Debt of Central Government by ₹372.64 crore (Para 3.1.1). User charges for compensatory afforestation was to be collected by the State CAMPA authority and deposited in 90:10 ratio between the State and Central authorities into their relevant Reserve Funds. However, we observed that the money was transferred to the Public Account of India for further distribution to the National/ State Compensatory Afforestation Funds. At the end of FY 2023-24, ₹15,103 crore was pending for disbursement to the funds of respective States/UTs. The balance reflected in the Public Account was lower than corresponding figures in the books of accounts of the National Authority, leading to a potential understatement of Public Account by ₹866.41 crore (Para 3.1.2).

Statement 13 of the UGFA shows only the net balances under Suspense Heads, thus understating the actual balances pending for clearance, the understatement being 68.01 *per cent* in Suspense Account (Civil) and 54.89 *per cent* in Reserve Bank Suspense Central Accounts Office (Para 3.2.1 c). Similarly, netting of cash balances resulted in understatement of cash balance pending reconciliation with RBI, the total cash balance to be reconciled being ₹3,793.74 crore (Para 3.4.3).

Under 'Departmental Cheques' an increase was observed from ₹441.02 crore (Debit) in FY 2022-23 to ₹3,796.87 crore (Credit) in FY 2023-24 (Para 3.2.1 b). There were 53 cases of adverse balances in various funds and deposits of which 43 remained unresolved for over five years (Para 3.2.2). Persistence of significant balances under Suspense and Miscellaneous Heads awaiting final classification and clearance; netting of balances and adverse balances under Debt, Deposit and Remittances Heads, together have an adverse impact on accuracy of the accounts (Para 3.2).

Reserve Funds form part of the Public Account of India. These funds are created for specific purposes and are generally financed through cess or levy which on collection, is credited into the Consolidated Fund of India and transferred to the specified Reserve Fund with Parliament's approval. In FY 2023-24, an amount of ₹3,79,598 crore was collected as cess/charges/levies, which was 10.95 *per cent* of the Gross Tax Revenue of the Union Government. Test check of records revealed aggregate impact of short transfer of ₹3,69,307 crore till 31 March 2024, to the designated reserve funds in the

Public Accounts (Para 3.3.1). Also, continuance of dormant Reserve Funds and Deposits with an accumulated net credit balance of ₹834.37 crore implies that they have outlived their purpose and need to be reviewed (Para 3.3.2).

More than 50 *per cent* of the expenditure and receipts amounting to ₹6,024.15 crore and ₹2,231.42 crore was booked in FY 2023-24 under omnibus 'Minor Head 800-Other Expenditure' and 'Minor Head 800-Other Receipts' respectively under various Major Heads, compromising transparency in accounts (Para 3.3.3).

At the end of FY 2023-24, loans and advances of ₹9,41,560 crore were outstanding for recovery from State/UT Governments and other entities, out of which arrears in recovery (principal and interest) were of ₹86,174 crore (Para 3.2.3). We observed short recovery of guarantee fee of ₹178.81 crore (Para 3.4.2).

We also noted instances of misclassification in accounting amounting to ₹4,214.07 crore. Of these, ₹3,283.50 crore related to receipts and remaining misclassifications aggregating to ₹930.57 crore related to expenditure and largely related to misclassification of capital expenditure as revenue expenditure and vice versa (₹654.88 crore) (Para 3.5).

There was non-accounting of equity shares in the UGFA of ₹16,133 crore (M/s Vodafone India Limited), difference of ₹2.30 crore between two Statements (8 and 11) of the UGFA regarding 'Dividends and Profits' received by the Government in FY 2023-24 and mismatch of information between UGFA and PSUs accounts. (Para 3.4.1).

Surplus balance of ₹5,573 crore was retained outside Government Account under 'SEBI General Fund', at the end of March 2024 (Para 3.3.4). Income from investment of Postal Life Insurance Fund (PLIF) and Rural Postal Life Insurance Fund (RPLIF) in Dated Securities amounting to ₹941.91 crore (PLIF- ₹502.05 crore¹ and RPLIF- ₹439.86 crore²) was booked in excess in the UGFA (Para 3.3.5). DoT misclassified ₹3,443.08 crore of regular pension payments as "Incremental Pension Payment" (Para 3.5.2.1).

Union Government Appropriation Accounts consist of 102 Grants / Appropriations for FY 2023-24. The Parliament approved appropriations of ₹1,47,56,796.55 crore, against which Government spent ₹1,29,74,923.11 crore leading to overall savings of ₹17,81,873.44 crore (Para 4.1.1).

Total charged (not required to be voted by Parliament) provision from the Consolidated Fund of India in FY 2023-24 was ₹1,02,66,792.77 crore (69.57 *per cent*) against which the expenditure was ₹87,53,015.54 crore (67.46 *per cent*). The total voted provision was ₹44,90,003.78 crore (30.43 *per cent*) and actual expenditure was ₹42,21,907.57 crore (32.54 *per cent*) with savings of ₹2,68,096.21 crore (15.05 *per cent*). The charged expenditure after showing a slight decrease in FY 2020-21 was followed by increase in FY 2021-22, FY 2022-23 and FY 2023-24, while the voted expenditure shows an increase

¹ PLIF (UGFA-₹1,391.42 crore, Revenue Account- ₹889.37 crore)

² RPLIF (UGFA-₹768.15 crore, Revenue Account- ₹328.29 crore)

in FY 2020-21, FY 2021-22 and FY 2022-23 with a slight decrease in FY 2023-24 (Para 4.1.2).

In respect of Civil Ministries/Departments, the major charged disbursement consists of two Appropriations viz. Repayment of Debt and Interest Payments, and major voted demand being Transfers to States (Para 4.1.2). In respect of 'Transfers to States (Capital Charged)', there was excess expenditure of ₹31,308.41 crore during FY 2023-24. The excess over the Appropriation is required to be regularised under Article 115(1)(b) of the Constitution (Para 4.2.1.1).

We noted excess expenditure of ₹25 crore or more in respect of 14 minor/sub-heads under 9 Grants/ Appropriations due to inadequate provisioning of funds (Para 4.2.1.2). We also noted savings of ₹5,000 crore or more in 14 Grants/ Appropriations during FY 2023-24 against which six Grants/ Appropriations had persistent savings in FY 2021-22 and FY 2022-23 as well (Para 4.2.2.1). Further, savings of ₹100 crore or more occurred in 95 segments of 70 Grants/ Appropriations (Para 4.2.2.2).

Supplementary provisions obtained in respect of 28 minor/sub-heads under 16 Grants during FY 2023-24, in anticipation of higher expenditure, were found unnecessary as the final expenditure were less than the original provisions under the corresponding minor/sub-heads (Para 4.3.1). With respect to re-appropriation, we noticed that re-appropriations exceeding ₹10 crore each were injudiciously made to 20 minor/sub-heads across 14 Grants/Appropriations, as the sanctioned provision under the minor/sub-heads to which augmentation was made by way of re-appropriation were adequate and re-appropriations were not required. Similarly, re-appropriations were injudiciously made from 12 minor/sub-heads across four Grants, resulting in avoidable excess expenditure in these minor/sub-heads (Para 4.4.1).

We also noted that an amount of ₹66,507.20 crore was incurred under 34 minor/sub-heads, with expenditure of more than rupees one crore each, across 18 Grants/ Appropriations without any budget provision in violation of Constitutional provisions (Para 4.5.2).

From information furnished by 22 Departments/Ministries, we noted that 37,986 UCs aggregating to ₹72,764.09 crore were outstanding as on 31st March 2024, out of which 16,596 UCs amounting to ₹62,199.11 crore pertains to the last three years (FY 2020-21 to FY 2022-23) and the earliest period of the grants sanctioned for which the UCs were outstanding pertains to the year 1977-78. This violated provisions of rule 238 (1) & (2) of GFR 2017 (Para 4.7).

Chapter

1

Introduction

Introduction

Constitutional Provisions

Article 112: The President shall cause to be laid before both the houses of the Parliament, a statement of the estimated receipts and expenditure of the Union Government for the ensuing financial year, in the form of an **Annual Financial Statement**.

Article 113: Statements of the estimated receipts and expenditure are laid in the both the houses of the Parliament in the form of **Demands for Grants/Appropriations**.

Article 114: After approval of these statements under Article 113, the **Appropriation Bill** is introduced in the Parliament to provide for appropriation of the required money out of the Consolidated Fund of India.

Article 115: During the currency of the financial year, if the amount authorised in accordance with the provisions of Article 114 on a particular service is found to be insufficient, **supplementary demands** can be raised for authorization by the Parliament under Article 115(1)(a).

1.1 Annual Accounts of the Union Government

The annual accounts of the Union Government presented to the Parliament consist of the Finance Accounts and the Appropriation Accounts.

Union Government finances are maintained in three parts:

- a. **Consolidated Fund of India:** It holds all revenues raised by the Government of India including through loans, from which the Government meets its expenditure under capital and revenue heads of account.
- b. **Contingency Fund of India:** It is an imprest to meet urgent unforeseen expenditure, pending its authorisation by the Parliament.
- c. **Public Account:** All other public moneys than those credited in the Consolidated Fund, received by or on behalf of the Government of India are credited to the Public Account.

Finance Accounts

The Union Government Finance Accounts depict the receipts and payments from the Consolidated Fund, Contingency Fund and Public Account. Finance Accounts comprise two parts - Part I and Part II. Part I presents five summarized Statements in respect of Revenue, Capital, Guarantees, Debt, Deposit, Suspense and Remittances transactions and Contingency Fund, while Part II has 11 detailed Statements in respect of the above

transactions, along with other related Statements. These accounts are prepared on cash basis, viz. the transactions in Government Accounts represent the actual cash receipts and disbursements during a financial year.

Appropriation Accounts

The Appropriation Accounts compare expenditure against the grants authorised by the Parliament with explanations for variations between the two beyond specified limits. There are four Appropriation Accounts - for Civil Ministries, Defence, Railways and Postal Services. The Controller General of Accounts (CGA) prepares the Appropriation Accounts for 98 grants of Civil Ministries, while the Ministries of Defence, Railways and Department of Posts prepare the Appropriation Accounts of their respective Grants.

1.2 Audit of Union Government Accounts

The Audit of Union Government Finance and Appropriation Accounts is conducted in accordance with the CAG's Auditing Standards and the principles enumerated in the Financial Attest Audit Manual. C&AG certified the Union Finance and Appropriation Accounts (Civil) for the FY 2023-24 on 10 December 2024.

This Report is arranged in four chapters. **Chapter 1** of this Report introduces the Union Government Accounts and the audit process; **Chapter 2** provides the Overview of Union Finances; **Chapter 3** contains comments on Quality of Accounts and Financial Reporting Practices; and **Chapter 4** contains comments on Budgetary Management.

1.3 Response of the Government

Responses were sought from various Ministries/ Departments in respect of issues concerning them. Replies received (up to March 2025) from the Ministries/ Departments have been suitably incorporated in the Report.

Chapter

2

Overview of Union Finances

Overview of Union Finances

2.1 Gross Domestic Product of India

Gross Domestic Product (GDP) measures the monetary value of all the goods and services produced within the boundaries of the country in a given period of time. Growth of GDP is an important indicator of the country's economy, as it denotes the extent of changes in the level of economic development of the country over a period. The trend of GDP of India for the last five years is at **Figure 2.1**.

Figure 2.1: Trend of GDP at Constant and Current Prices

(₹ in crore)

GDP	2019-20	2020-21	2021-22	2022-23	2023-24
At Constant Prices (Real GDP)	1,45,34,641	1,36,94,869	1,50,21,846	1,61,64,913	1,76,50,591
Percentage change over previous year	3.87	-5.78	9.69	7.61	9.19
At Current Prices (Nominal GDP)	2,01,03,593	1,98,54,096	2,35,97,399	2,68,90,473	3,01,22,956
Percentage change over previous year	6.37	-1.24	18.85	13.96	12.02

Source: National Statistical Office (NSO) Press Release dated 28th February 2025

GDP at current prices has been considered for working out percentage and ratios in this report.

2.2 Snapshot of Union Finances

Figure 2.2: Snapshot of Union Finances – Comparison with FY 2022-23

(₹ in crore)

Sl. No.	Particulars	Actuals of FY 2022-23	Budget Estimates (BE) ^a 2023-24	Revised Estimates (RE) ^a 2023-24	Actuals of FY 2023-24	Variation of Actuals of FY 2023-24		
						From BE of FY 2023-24	From RE of FY 2023-24	From Actual of FY 2022-23
1	Revenue Receipts	27,13,267	29,80,001	30,58,986	30,88,175	3.63%	0.95%	13.82%
	Tax Revenue ^b	21,05,786	23,39,411	23,32,718	23,36,025	-0.14%	0.14%	10.93%
	Non-Tax Revenue ^c	6,07,481	6,40,590	7,26,268	7,52,150	17.42%	3.56%	23.81%
2	Miscellaneous Capital Receipts	46,035	61,000	42,158	45,281	-25.77%	7.41%	-1.64%
3	Recovery of Loans and Advances ³	36,272	48,250	51,250	1,16,973	142.43%	128.24%	222.49%

³ During FY 2023-24, recovery of Loans and Advances also includes an amount of ₹78,104 crore in respect of repayment of back-to-back loans given to States/UTs with legislative assembly in lieu of GST Compensation shortfall (Refer Para 2.6.1).

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Sl. No.	Particulars	Actuals of FY 2022-23	Budget Estimates (BE) ^a 2023-24	Revised Estimates (RE) ^a 2023-24	Actuals of FY 2023-24	Variation of Actuals of FY 2023-24		
						From BE of FY 2023-24	From RE of FY 2023-24	From Actual of FY 2022-23
4	Total Non-Debt Receipts (1+2+3)	27,95,574	30,89,251	31,52,394	32,50,429	5.22%	3.11%	16.27%
5	Receipt of Public Debt	88,64,893	106,10,992	92,39,802	91,60,050	-13.67%	-0.86%	3.33%
6	Total Receipts in the CFI (4+5)	116,60,467	137,00,243	123,92,196	124,10,479	-9.41%	0.15%	6.43%
7	Public Account Receipts ^d	29,21,888	26,50,463	30,52,067	39,12,486	47.62%	28.19%	33.90%
8	Total Receipts (6+7)	145,82,355	163,50,706	154,44,263	163,22,965	-0.17%	5.69%	11.94%
9	Revenue Expenditure	37,83,698	38,50,444	39,00,204	38,54,082	0.09%	-1.18%	1.86%
10	Capital Expenditure	6,24,757	8,38,127	8,26,132	8,07,180	-3.69%	-2.29%	29.20%
11	Loans and Advances	1,42,059	2,06,253	1,87,939	1,91,310	-7.24%	1.79%	34.67%
12	Total Expenditure (9+10+11)	45,50,514	48,94,824	49,14,275	48,52,572	-0.86%	-1.26%	6.64%
13	Repayment of Public Debt	71,99,701	88,70,349	75,29,061	74,62,493	-15.87%	-0.88%	3.65%
14	Total Disbursements from CFI (12+13)	117,50,215	137,65,172	124,43,336	123,15,065	-10.53%	-1.03%	4.81%
15	Public Account Disbursements	28,30,518	25,73,747	29,74,275	40,08,694	55.75%	34.78%	41.62%
16	Total Disbursements (14+15)	145,80,733	163,38,919	154,17,612	163,23,759	-0.09%	5.88%	11.95%
a.	BE and RE figures are taken from Annual Financial Statements (AFS) for FY 2024-25.							
b.	Does not include Taxes and Duties assigned to States of ₹11,29,494 crore (Gross Tax Receipts- ₹34,65,519 crore) under Article 270 of the Constitution.							
c.	Includes Grants-in-aid and Contributions of ₹1,013 crore.							
d.	In respect of Suspense & Miscellaneous and Remittances, no BE/RE figure is shown in AFS.							

Source: UGFAs for FY 2022-23 and FY 2023-24.

As can be seen from **Figure 2.2**, collections in Tax Revenue and Non-Tax Revenue were higher in FY 2023-24 as compared to FY 2022-23, non-tax revenue growing at 23.81 per cent with respect to previous year. Total Expenditure of the Union at ₹48,52,572 crore in FY 2023-24 increased by 6.64 per cent over the previous year. It is driven by significant growth under capital expenditure and Loans and Advances, which reflected 29.20 per cent and 34.67 per cent growth on year-on-year basis.

2.3 Sources and Application of funds⁴

The resources raised by the Union Government fall under three categories – Debt Receipts, Non-debt Receipts and Receipts into Public Account. Of these, the Debt and Non-Debt Receipts go into the Consolidated Fund of India (CFI). The non-debt receipts are further categorized into revenue receipts and non-debt capital receipts. Revenue receipts consist of Tax Revenue, Non-Tax Revenue and Grants-in-aid from external agencies, while non-debt capital receipts include proceeds from disinvestment and recoveries of loans and advances. The resources raised are utilised for repayment of debt, expenditure of the Government, discharge of liabilities on Public Account and transfer to Contingency Fund.

During FY 2023-24, the Union Government had total resources of ₹1,74,56,485 crore and utilised ₹1,74,53,253 crore, which were applied for various purposes as follows, leaving a closing cash balance of ₹3,232 crore.

Figure 2.3: Source of Funds in FY 2023-24

		(₹ in crore)
1	Opening Cash Balance	4,026
2	Debt Receipts	91,60,050
3	Gross Non-debt Receipts	43,79,923
	a) Gross Revenue Receipts	42,17,669
	b) Capital Receipts	45,281
	c) Recovery of Loans & Advances	1,16,973
4	Gross Receipts into Public Account	39,12,486
Total		1,74,56,485

Source: UGFA for FY 2023-24.

*Debt Receipts of Union Government during FY 2023-24 was ₹91,60,050 crore and repayment of debt was ₹74,62,493 crore during the year. The net debt receipts of the Union Government during the year was ₹16,97,557 crore.

Figure 2.4: Comparison of FY 2023-24 with FY 2022-23 (Receipts)

Revenue Receipts	<ul style="list-style-type: none"> ✓ Gross tax receipts increased by 13.47 <i>per cent</i>, while Net tax receipts (tax receipts net of taxes devolved to States) increased by 10.93 <i>per cent</i>. ✓ The increase in gross tax receipts was mainly on account of Income Tax, GST, Corporate Tax.
Non-Debt Capital Receipts	<ul style="list-style-type: none"> ✓ Non-Debt Capital receipts increased by 97.13 <i>per cent</i> mainly due to over threefold increase in recovery of Loans and Advances ⁵₹36,272 crore in FY 2022-23 to ₹1,16,973 crore in FY 2023-24.
Debt Receipts	<ul style="list-style-type: none"> ✓ Debt receipts mainly financed through market loans, increased by 3.33 <i>per cent</i>.
Public Account Receipts	<ul style="list-style-type: none"> ✓ Public Account Receipts increased by 33.90 <i>per cent</i> mainly due to 148.77 <i>per cent</i> increase in Deposits and Advances.

⁴ The figures used in this section are gross amounts, which may be at variance with the amounts in Figure 2.2, which are based on net figures.

⁵ During FY 2023-24, recovery of Loans and Advances also includes an amount of ₹78,104 crore in respect of repayment of back-to-back loans given to States/UTs with legislative assembly in lieu of GST Compensation shortfall (Refer Para 2.6.1).

Figure 2.5: Application of funds in FY 2023-24

		(₹ in crore)
1	Repayment of Debt	74,62,493
2	Discharge of Liabilities on Public Account	40,08,694
3	Actual Expenditure	48,52,572
	a) Revenue Expenditure	38,54,082
	b) Capital Expenditure	8,07,180
	c) Loans & Advances	1,91,310
4	Share of the States in Union taxes	11,29,494
5	Closing Cash Balance	3,232
Total Application of funds		1,74,56,485

Figure 2.6: Comparison of FY 2023-24 with FY 2022-23 (Disbursements)

Revenue Expenditure	✓ Revenue expenditure increased by 18.50 per cent in Social Services.			
	General Services	Social Services	Economic Services	Grants-in-Aid
	11.89 per cent ↑	18.50 per cent ↑	10.38 per cent ↓	6.22 per cent ↓
Capital Expenditure	✓ Capital expenditure increased by 37.65 per cent in Economic Services mainly in National Highways and Railways.			
	General Services		Social Services	Economic Services
	10.08 per cent ↑		27.63 per cent ↓	37.65 per cent ↑
Repayment of Debt	✓ Repayment of Debt increased by 3.65 per cent as compared to 8.34 per cent during FY 2022-23.			
Public Account Disbursements	✓ Public Account Disbursements increased by 41.62 per cent as compared to decrease of 8.13 per cent during FY 2022-23, with the increase being 178.70 per cent in Deposits and Advances. Major component of increase was on account of Deposits not bearing Interest.			

Detailed analysis of the above components has been done in subsequent paragraphs and variation with budgetary estimates are highlighted in Chapter 4 of this Report.

2.4 Trend of Resource Generation

Gross receipts of the Central Government include revenue receipts (tax and non-tax), non-debt capital receipts (mostly from sale of Government shareholding in public sector enterprises and recovery of loans and advances), borrowings and receipts in Public Account (in the form of Provident Funds, Small Savings etc. which the Government receives as a trustee). **Figure 2.7** shows the trend of resource generation and its share in GDP, over the period from FY 2019-20 to FY 2023-24.

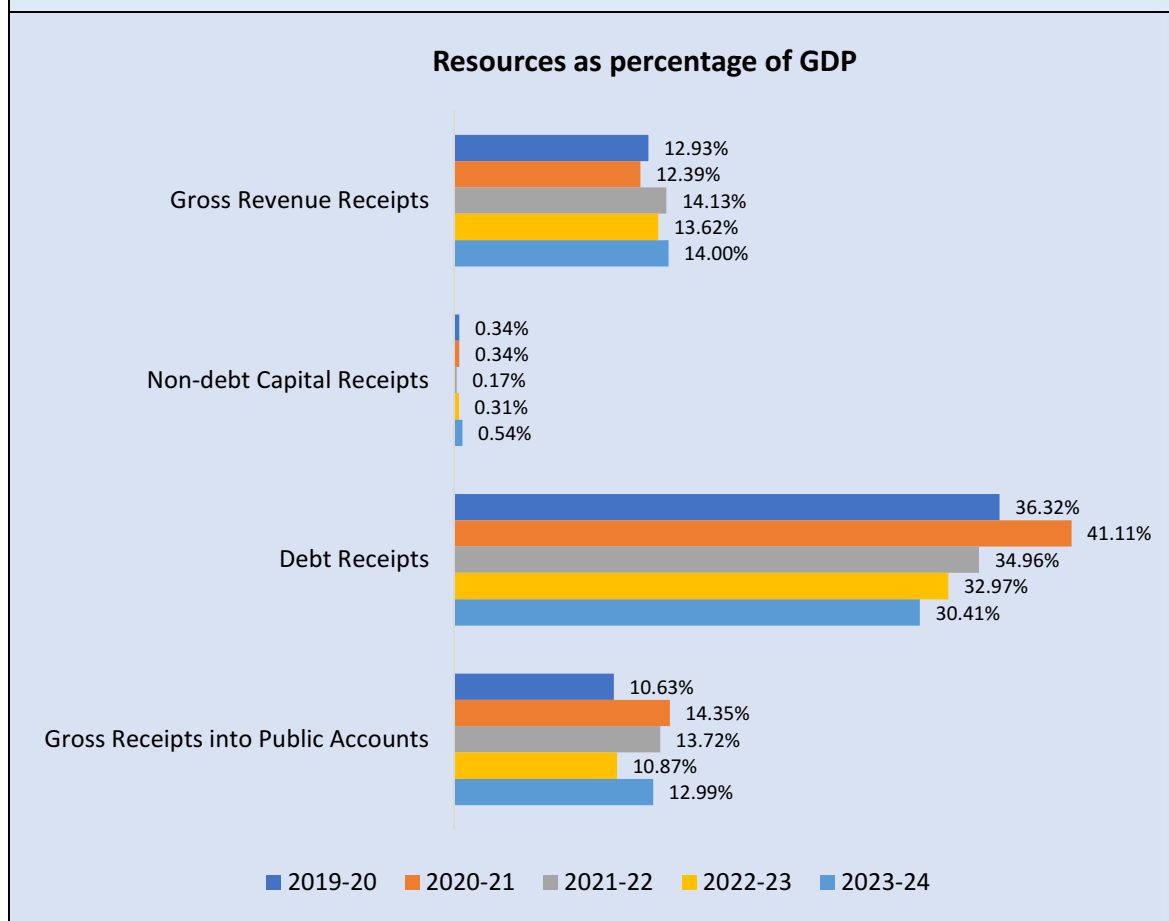
Figure 2.7: Trend of Resource Generation

₹ in crore)

Period	Gross Non-Debt Receipts		Debt Receipts	Gross Receipts into Public Accounts
	Gross Revenue Receipts*	Non-debt Capital Receipts		
2019-20	25,98,760	68,996	73,01,387	21,36,115
	21.47%	0.57%	60.32%	17.64%
2020-21	24,59,510	67,820	81,62,910	28,48,879
	18.17%	0.50%	60.29%	21.04%
2021-22	33,34,813	39,586	82,49,152	32,37,452
	22.40%	0.27%	55.39%	21.74%
2022-23	36,61,673	82,307	88,64,893	29,21,888
	23.58%	0.53%	57.08%	18.81%
2023-24	42,17,669	1,62,254	91,60,050	39,12,486
	24.17%	0.93%	52.48%	22.42%

Note: Figures in percentages shown as proportion of Gross Receipts (Gross Non-Debt Receipts + Debt Receipts + Gross Receipts into Public Accounts). In FY 2021-22, Gross Receipts also includes ₹29,500 crore (0.20 per cent of Gross Receipts) transferred to the Contingency Fund.

* Includes figures of taxes and duties assigned to States (₹11,29,494 crore for current year). Net revenue receipts to the Centre was ₹30,88,175 crore in current year, as reflected in Figure 2.2.



Source: UGFAs for FY 2019-20 to FY 2023-24.

Gross revenue receipts as a percentage of GDP accounted for 14 *per cent* in FY 2023-24, while debt receipts as a percentage of GDP have been the lowest in the same year during the five year period. This is an encouraging trajectory.

Debt receipts as a percentage of GDP have remained range-bound, except the pandemic year (FY 2020-21) when the GDP itself contracted. The ratio of gross revenue receipts to GDP has moved in a very narrow band during the last five years, averaging 13.46 *per cent*, while non-debt capital receipts have fluctuated mostly due to variations in disinvestment proceeds.

2.5 Revenue Receipts

The contribution of gross tax revenue to gross revenue receipts during FY 2023-24 was 82.17 *per cent*. On an average 81.32 *per cent* of gross revenue receipts came from gross tax revenue during the last five years. Non-tax revenue contributed on an average 18.68.

Figure 2.8 presents an overview of the Union Government finances in relation to revenue receipts, both gross and net.

Figure 2.8: Revenue Receipts: Gross and Net

(₹ in crore)

Period	Gross Tax Revenue	Share of States	Net Tax Revenue	Non-Tax Revenue#	Net Revenue Receipts	Gross Revenue Receipts
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)=(4)+(5)	(7)= (2)+(5)
2019-20	20,10,059	6,50,677	13,59,382	5,88,701	19,48,083	25,98,760
	77.35%			22.65%		
2020-21	20,27,104	5,94,997	14,32,107	4,32,406	18,64,513	24,59,510
	82.42%			17.58%		
2021-22	27,09,315	8,98,392	18,10,923	6,25,498	24,36,421	33,34,813
	81.24%			18.76%		
2022-23	30,54,192	9,48,406	21,05,786	6,07,481	27,13,267	36,61,673
	83.41%			16.59%		
2023-24	34,65,519	11,29,494	23,36,025	7,52,150	30,88,175	42,17,669
	82.17%			17.83%		

Source: UGFAs for FY 2019-20 to FY 2023-24.

Note: Figures in percentages shown as proportion of Gross Revenue Receipts.

Includes Grants-in-aid and contributions from External Agencies.

2.5.1 Tax Revenue

Tax revenue has two components- Direct (income, profits and assets) and Indirect (on transaction of goods and services). Apart from raising resources for the Government, taxes are also a tool for the redistribution of wealth/ income from the better-off sections of society to the underprivileged.

Figure 2.9 depicts components of Direct and Indirect Tax revenue.

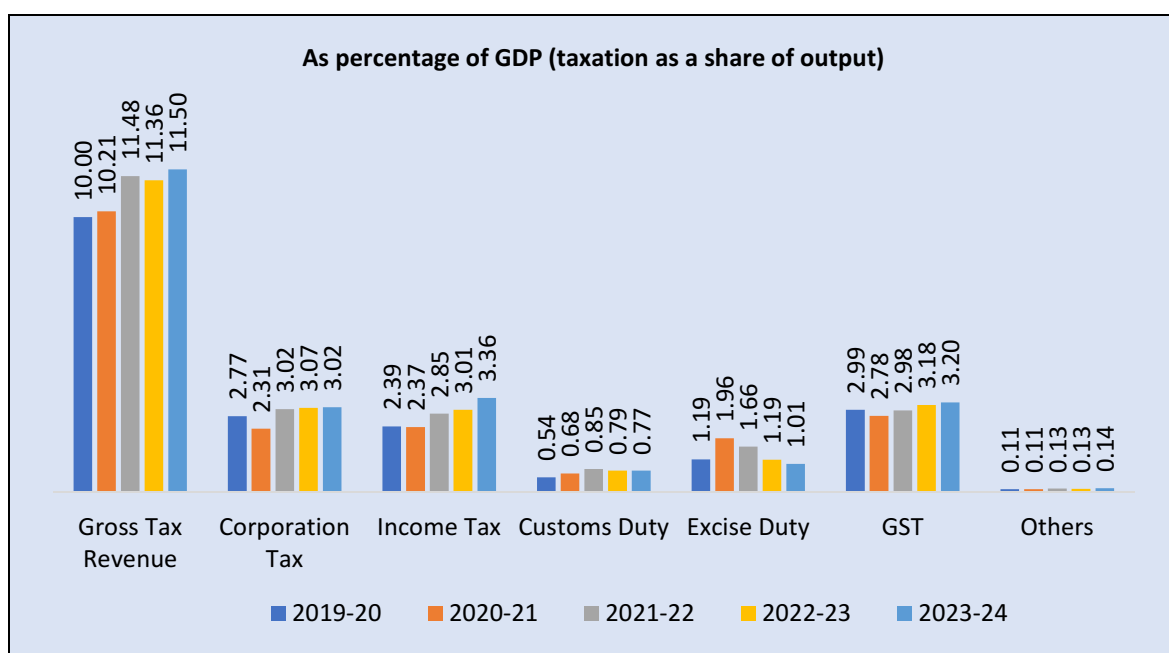
Figure 2.9: Components of Tax Revenue

₹ in crore)

Period	Gross Tax Revenue	Corporati on Tax	Income Tax	Customs Duty	Excise Duty	GST*	Others
2019-20	20,10,059	5,56,876	4,80,348	1,09,283	2,39,452	6,01,784	22,316
2020-21	20,27,104	4,57,719	4,70,633	1,34,750	3,89,667	5,51,542	22,793
2021-22	27,09,315	7,12,037	6,73,414	1,99,728	3,90,808	7,02,105	31,223
2022-23	30,54,192	8,25,834	8,08,221	2,13,371	3,19,000	8,53,901	33,865
2023-24	34,65,519	9,11,055	10,10,948	2,33,119	3,05,362	9,62,705	42,330

Source: UGFAs for FY 2018-19 to FY 2023-24.
*GST figure includes CGST, UTGST, IGST and GST Compensation Cess.

YoY Growth (in per cent)							
Period	Gross Tax Revenue	Corporation Tax	Income Tax	Customs Duty	Excise Duty	GST	Others
2019-20	-3.38	-16.08	4.05	-7.24	3.66	2.99	0.99
2020-21	0.85	-17.81	-2.02	23.30	62.73	-8.35	2.14
2021-22	33.65	55.56	43.09	48.22	0.29	27.30	36.99
2022-23	12.73	15.98	20.02	6.83	-18.37	21.62	8.46
2023-24	13.47	10.32	25.08	9.26	-4.28	12.74	25.00



Gross tax revenue to GDP ratio has been on an increasing trend and is highest in FY 2023-24 (11.50 per cent) during the last five years. This surge is mainly due to more than 25 per cent growth in Income Tax collections and 12.74 per cent growth in GST during the year. The growth in percentage terms has been significantly higher for Direct Tax as compared to Indirect Taxes.

The Tax to GDP ratio has mostly remained at an average of 10.91 per cent during the last five years, except FY 2019-20 and FY 2020-21 due to economic slowdown and the pandemic respectively.

Direct Taxes (Income Tax and Corporation Tax) contributed more than 50 *per cent* of gross taxes during last five years, the exception being the Covid year (2020-21) (45.80 *per cent*). The share of direct taxes to gross taxes has been increasing after FY 2020-21 and it stood at 55.46 *per cent* in FY 2023-24, higher than 53.50 *per cent* during last fiscal. The improvement is a good fiscal buffer for the Union Government. Correspondingly, Direct Taxes to GDP ratio have been on an increasing trend since FY 2021-22 and is highest in FY 2023-24 during the last five years. During FY 2023-24, Direct Taxes to GDP ratio was 6.38 *per cent* as compared to 6.08 *per cent* in FY 2022-23.

Revenue from Income Tax saw a significant rise in FY 2023-24, both in terms of its contribution to gross tax revenue and GDP. During FY 2023-24, Income Tax contributed 52.60 *per cent* of Direct Taxes, with a growth that was around two and half times that of Corporation Tax.

During FY 2023-24, Corporate tax receipts grew by 10.32 *per cent* as compared to 15.98 *per cent* in FY 2022-23. As a percentage of GDP, Corporation tax has been around three *per cent* over the three-year period 2021-24.

For the first time in the last five years except Covid Year (2020-21), the gross tax collected from Income Tax is more than Corporate Taxes.

GST was introduced in July 2017 and subsumed various taxes at the level of the Centre and States. Revenue from GST remained stable at an average of around three *per cent* of GDP since FY 2019-20, except in FY 2020-21 when it reduced to 2.78 *per cent* of GDP. As a percentage of GDP, GST collections have been the highest in FY 2023-24 in the last five years.

2.5.1.1 Revenue raised through Cess and Surcharge

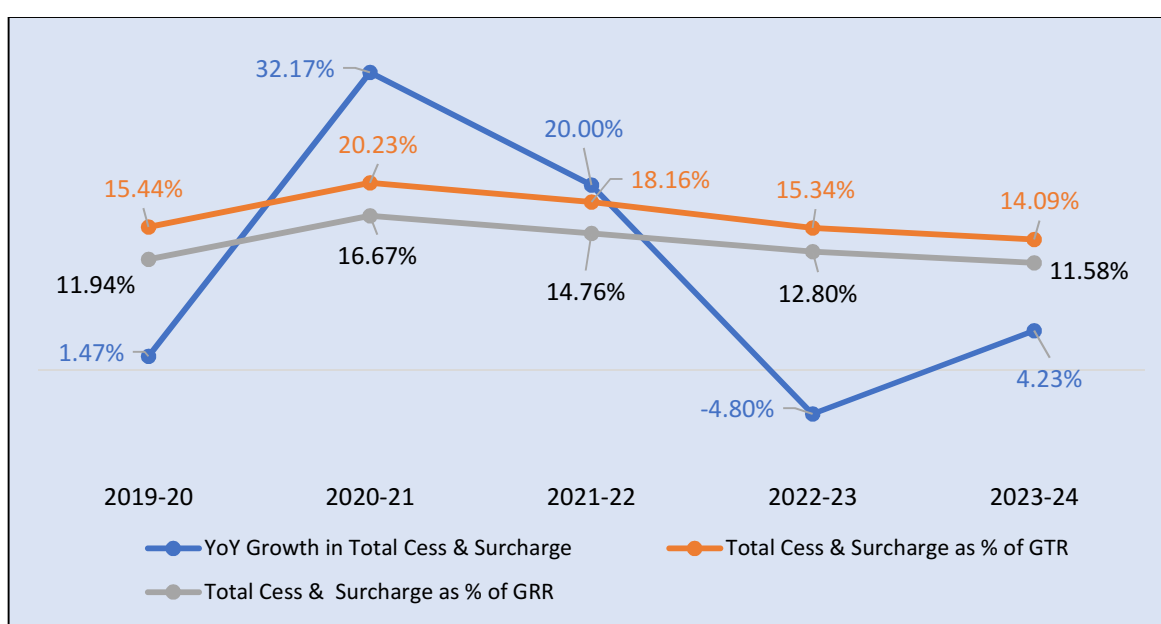
Cess is levied on the tax liability including surcharge, for specific purposes like education, health, infrastructure or to finance Centrally Sponsored Schemes. A surcharge is also a tax on tax but not earmarked for a specific purpose. These revenue streams are not divisible with States, as per the Constitution, except GST Compensation Cess payable to States/ UTs under GST (Compensation to States) Act, 2017.

Total collection under Cess & Surcharge during the FY 2023-24 was ₹4,88,316 crore. This was 14.09 *per cent* of Gross Tax receipt, a marked reduction from its peak in FY 2020-21 when it was 20.23 *per cent* (**Figure 2.10**). Cess collections at ₹3,56,876 crore formed 10.30 *per cent* of the Gross Tax Revenue in FY 2023-24 and increased by 3.95 *per cent* from last year. Most components of major Cess increased as compared to last year, except Road and Infrastructure Cess (lowest in the last five years due to low collections) and Cess on Crude oil.

Figure 2.10: Collection of Cess and Surcharge

₹ in crore)

Period	GST Compensation Cess	Health and Education Cess	Cess on Crude oil	Road & Infrastructure Cess	Agriculture Infrastructure and Development Cess	Others	Total Cess collection	Total Surcharge collection	Total Cess & Surcharge
2019-20	95,553	39,241	14,062	1,22,440	-	5,901	2,77,197	33,087	3,10,284
2020-21	85,192	35,895	10,894	2,35,783	-	9,267	3,77,031	33,064	4,10,095
2021-22	1,04,769	52,750	19,354	1,95,987	76,951	1,548	4,51,359	40,758	4,92,117
2022-23	1,25,862	61,814	21,497	59,235	74,142	769	3,43,319	1,25,197	4,68,516
2023-24	1,41,436	71,159	18,803	44,553	80,924	1	3,56,876	1,31,440	4,88,316



Source: Statement No. 8 of UGFAs for FY 2018-19 to FY 2023-24.

GST Compensation Cess contributes 28.96 per cent of the total collection and is expected to be phased off by 2026 (the period for imposition and collection of Cess was extended up to 31 March 2026). The remaining collections are mainly made on Excise (23.98 per cent), Corporation Tax (19.27 per cent) and Income Tax (18.89 per cent). Government of India introduced a new Cess named Agriculture Infrastructure and Development Cess from FY 2021-22, to be charged on petrol and diesel collections, to be used to build agriculture infrastructure like cold storage facilities, warehouses, etc. After the GST Compensation cess is phased off, the Agriculture Infrastructure and Development Cess will be the largest component of the total cess collected by the Union Government.

2.5.2 Non-Tax Revenue

Non-Tax Revenues comprise interest receipts, dividends and profits, income from judiciary, police, user charges collected by Railways, Posts and Departmental Undertakings and others etc. The total Non-Tax Revenue increased by 23.81 per cent in FY 2023-24 as compared to FY 2022-23. The composition of Non-Tax Revenue is given in **Figure 2.11**.

Figure 2.11: Composition of Non-Tax Revenue

(₹ in crore)

Period	Total Non-Tax Revenue	Total NTR as % of GRR	Interest Receipts	Dividends and Profits	Social Services	Economic Services	Others
2019-20	5,88,701	22.65%	56,964	1,86,142	3,507	2,94,717	47,371
2020-21	4,32,406	17.58%	59,540	96,889	3,878	2,29,491	42,608
2021-22	6,25,498	18.76%	46,178	1,60,653	4,901	3,46,372	67,394
2022-23	6,07,481	16.59%	59,564	99,922	7,032	3,81,472	59,491
2023-24	7,52,150	17.83%	78,674	1,70,891	7,825	4,28,371	66,389

Source: UGFAs for FY 2019-20 to FY 2023-24.

Note1: Total Non-Tax Revenue includes Grants-in-aid and Contributions from external agencies.

Note2: Others include Fiscal Services (₹1,858 crore), General Services (₹63,518 crore) and Grants-in-Aid & contributions (₹1,013 crore).

The increase in non-tax receipts during FY 2023-24 was due to a significant jump under dividends and profits, primarily on account of higher receipt of surplus profit from RBI. The major share of Economic Services in non-tax revenue during FY 2023-24 has been under Indian Railways Commercial Lines⁶, other communication services⁷ and Roads & Bridges.

Further, during FY 2023-24, the Union Government received dividend/surplus of ₹1,70,891 crore from 103 entities, compared to ₹99,922 crore received from 105 entities during FY 2022-23 as shown in Figure 2.12.

Figure 2.12: Composition of Dividend and Profits

(₹ in crore)

Period	Share of surplus profits from the RBI	Dividends from Public Undertakings	Share of profit from Nationalised Banks	Dividend from Others*	Total Dividends and profits
2019-20	1,47,988	35,509	0	2,645	1,86,142
2020-21	57,128	39,497	0	264	96,889
2021-22	99,122	59,120	2,231	180	1,60,653
2022-23	30,307	59,735	8,738	1,142	99,922
2023-24	87,416	63,827	13,807	5,841	1,70,891

Source: UGFAs for FY 2019-20 to FY 2023-24.

* Dividend from Others include ₹4,273 crore from share of profits from LIC, ₹489 crore from share of surplus profits from the IDBI and ₹1,079 crore from Dividends from other Investments for FY 2023-24.

Of the dividend and profits received in FY 2023-24, the share of surplus received from RBI (₹87,416 crore) alone constituted 51.15 per cent of total receipts under this head. Other major entities which gave dividends were Nationalised Banks (₹13,804 crore), Coal India Ltd. (₹9,532 crore), Oil and Natural Gas Corporation Ltd. (₹7,594 crore), Indian Oil Corporation Ltd. (₹5,818 crore), Power Grid Corporation of India Ltd. (₹5,760 crore), LIC (₹4,273 crore), etc. The share of dividend from Public Sector Enterprises in Non-Tax Revenue decreased from 9.83 per cent in FY 2022-23 to 8.49 per cent in FY 2023-24,

⁶ Earnings from Indian Railways Commercial Lines mainly includes Coaching earnings (₹77,282 crore) and Goods earnings (₹1,68,191 crore). Earnings from Coaching traffic includes ticket fares, reservation charges, luggage charges, parcels, Transport of Post office Mails, and other sundry charges. Earnings from goods traffic includes fuel, general merchandise, Military traffic, Live - stock, gross earnings from road services and miscellaneous goods earnings.

⁷ Receipts from Other Communication Services mainly includes receipts from Wireless Planning and Coordination Organisation, Telecommunication Licence Fee, Universal Access Levy, etc.

however, it increased in absolute terms from ₹59,735 crore in FY 2022-23 to ₹63,827 crore in FY 2023-24.

2.6 Non-Debt Capital Receipts

Non-Debt Capital receipts mainly comprise proceeds from sale of Government shareholding in Public Sector Enterprises and recoveries of loans and advances.

Figure 2.13: Non-Debt Capital receipts

(₹ in crore)

Period	Recoveries of Loans and Advances	Miscellaneous Capital Receipts		Total Non-debt Capital Receipts
		Proceeds from Disinvestment	Others	
2019-20	18,647	48,234	2,115	68,996
2020-21	29,923	29,720	8,177	67,820
2021-22	24,948	8,432	6,206	39,586
2022-23	36,272	30,184	15,851	82,307
2023-24	1,16,973	15,220	30,061	1,62,254

Source: UGFAs for FY 2019-20 to FY 2023-24.

During the year, Government received ₹15,220 crore from disinvestment of its equities in PSUs compared to ₹30,184 crore in FY 2022-23. These receipts mainly came from Coal India Ltd. (₹4,186 crore), NHPC Ltd. (₹2,488 crore), NLC India Ltd. (₹2,129 crore), Rail Vikas Nigam Limited (₹1,366 crore) and Satluj Jal Vidyut Nigam Ltd. (₹1,349 crore).

2.6.1 Recovery of Loans and Advances

In order to meet the shortfall in Goods and Services Tax (GST) compensation to be paid to States, the Government of India had set up a special borrowing window in the FY 2020-21 and FY 2021-22. An amount of ₹2,69,208 (₹1,10,208 + ₹1,59,000) crore was borrowed from the market through this window by the Government of India on behalf of the States and Union Territories with legislative assembly and passed on to the States /UTs as loan on back-to-back basis to help the States/UTs to meet the resource gap due to non-release of compensation due to inadequate balance in GST compensation fund. The above loans were passed on to the States /UTs through Major Heads 7601/7602 (Loans and Advances) which indicates that the loans were recoverable from State/UTs. However, the debt servicing of these loans was to be made from the collection of cess in the GST compensation fund and not from States/UTs.

Out of the total back-to-back loan of ₹2,69,208 crore, an amount of ₹78,104 crore was due for repayment during the FY 2023-24. The repayment of loan was actually made by the Union Government from GST Compensation Fund. However, to reduce the loans shown as recoverable from State/UTs in the accounts, an amount of ₹78,104 crore has been shown as recovered from State/UTs. Thus, an amount of ₹78,104 crore was not actually recovered from States/UTs but merely was an adjustment entry.

Due to the above accounting treatment, recovery of Loans and Advances increased by 222.49 *per cent* in FY 2023-24 over previous year. If ₹78,104 crore is excluded from total recovery of loans and advances during FY 2023-24, the actual recovery would be ₹38,869 crore which would show a growth of 7.16 *per cent* over previous year.

2.6.2 Disinvestment - Comparison with targets

The figure below compares disinvestment achievements against targets.

Figure 2.14: Disinvestment Targets & Achievements

(₹ in crore)

Period	BE	RE	Actual as per Ministry of Finance	Actual as per Finance Accounts
2019-20	1,05,000	65,000	50,300	48,234
2020-21	2,10,000	32,000	32,885	29,720
2021-22	1,75,000	78,000	13,534	8,432
2022-23	65,000	50,000	35,294	30,184
2023-24	51,000	30,000	16,507	15,220

Source: MOF Annual Report for FY 2022-23 and FY 2023-24 for BE, RE & Actual as per MoF and UGFAs for FY 2019-20 to FY 2023-24 for actual as per Finance Accounts.

Note: For FY 2023-24, ₹61,000 crore of Miscellaneous Capital Receipts were estimated - ₹51,000 crore for disinvestment and ₹10,000 crore for Others - at the BE stage. However, these Miscellaneous Capital Receipts at the RE stage were revised to ₹30,000 crore without providing the breakup for the two constituents.

Disinvestment receipts clubbed in Miscellaneous Capital receipts in FY 2023-24 RE as well as FY 2024-25 BE

Till BE for FY 2023-24, there were separate estimates/ targets for disinvestment receipts (under Miscellaneous Capital Receipts) along with 'Others'. In FY 2023-24 RE and FY 2024-25 BE, only a consolidated amount is mentioned in Miscellaneous Capital Receipts without listing the change or giving the constituents. There is no specific estimate for disinvestment in FY 2023-24 RE.

There is also a variation in the figures of actuals as per Annual Report of Ministry of Finance and UGFA. The annual targets have been pruned at revised estimate stage while the actual receipts as per UGFA have been much below the revised projection. In FY 2023-24, higher dividends have made up for the shortfall in disinvestment receipts.

In February 2021, Government released the new public sector enterprises policy. The policy envisages maintaining a bare minimum presence of public sector enterprises in strategic areas with complete privatisation and closure of enterprises in non-strategic areas. The dividend from PSUs (₹63,827 crore) constituted 37.35 *per cent* of total dividends and profits during FY 2023-24.

2.7 Expenditure

2.7.1 Trends

During FY 2023-24, disbursement⁸ from Consolidated Fund of India increased marginally by 4.81 per cent as compared to FY 2022-23. Of the total disbursement of ₹1,63,23,759 crore, 75.44 per cent was from the Consolidated Fund of India and the balance 24.56 per cent was from Public Account⁹.

Figure 2.15: Trend of Disbursements

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Expenditure (RE)	26,15,320 (27.90)	33,14,852 (32.85)	34,68,189 (31.78)	37,83,698 (32.20)	38,54,082 (31.30)
Capital Expenditure (CE)	3,87,744 (4.14)	3,42,949 (3.40)	5,38,140 (4.93)	6,24,757 (5.32)	8,07,180 (6.55)
Loans and Advances (LA)	45,141 (0.48)	2,49,846 (2.47)	2,32,205 (2.13)	1,42,059 (1.21)	1,91,310 (1.55)
Total Expenditure (RE+CE+LA)	30,48,205	39,07,647	42,38,534	45,50,514	48,52,572
Repayment of Public Debt	63,26,549 (67.48)	61,84,635 (61.28)	66,45,468 (60.89)	71,99,701 (61.27)	74,62,493 (60.60)
Transfer to Contingency Fund	-	-	29,500 (0.27)	-	-
Disbursements from CFI	93,74,754	1,00,92,282	1,09,13,502	1,17,50,215	1,23,15,065
Disbursements from Public Account	20,84,799	28,44,653	30,81,152	28,30,518	40,08,694
Total Disbursement	1,14,59,553	1,29,36,935	1,39,94,654	1,45,80,733	1,63,23,759

Source: UGFAs for FY 2019-20 to FY 2023-24.

Figures in parentheses show as percentage of Disbursements from CFI.

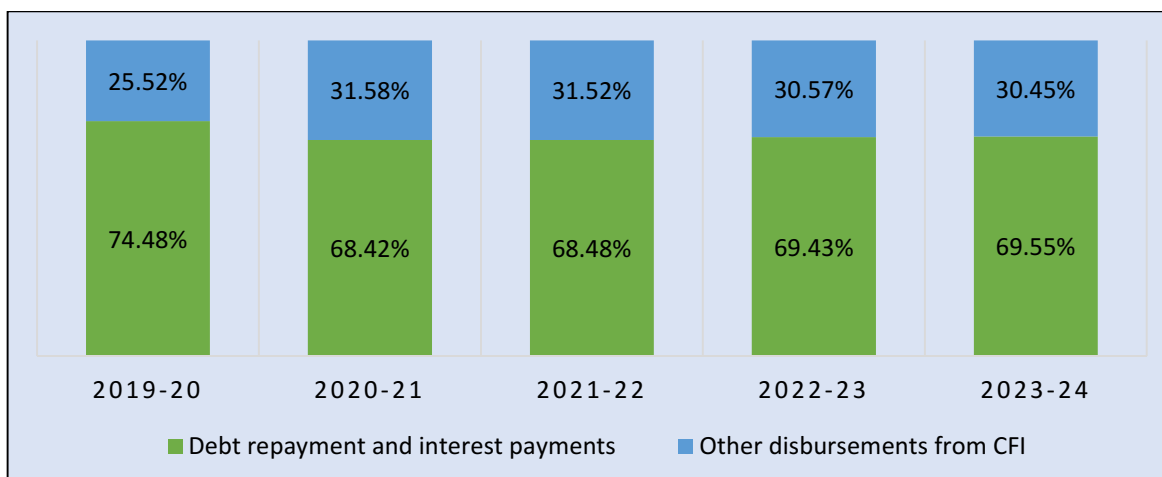
Figure 2.15 shows that in FY 2023-24, the Revenue Expenditure was on the rise during FY 2019-20 to FY 2023-24 and the Capital Expenditure and repayment of public debt is also on increasing trend from FY 2020-21 to FY 2023-24.

We noted a reducing share of public debt repayment and interest payments in the total expenditure from CFI (**Figure 2.16**) as compared to pre pandemic levels, which is a positive development. Further, 85.90 per cent of total amount of repayment of public debt, (₹64,10,029 crore) was on account of T-Bills, which is a short-term instrument, discharged within a period of one year.

⁸ Disbursement refers to outflow from an account while expenditure is net of recoveries effected etc. In the analysis that follows, the two terms have been used interchangeably for ease in reading and given the marginal difference.

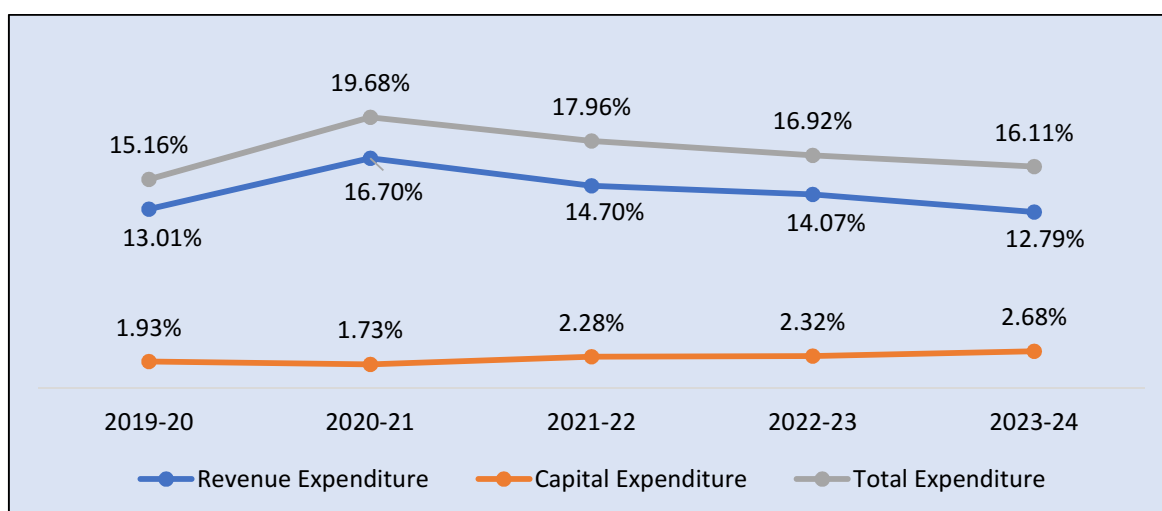
⁹ Besides the normal receipts and expenditure of Government, all other public moneys received by or on behalf of the Government of India shall be credited to the public account of India. The receipts and disbursements such as deposits, reserve funds, remittances etc. which do not form part of the Consolidated Fund of India are included in the Public Account.

Figure 2.16: Share of public debt repayment and interest payments in CFI disbursement



Government spending as a percentage to GDP (Figure 2.17) has come down steadily since 2020-2021 (Covid year). In FY 2023-24, it was the lowest since 2020-2021. It reached the peak in FY 2020-21¹⁰ and thereafter declined steadily. The decline of total expenditure as a percentage of GDP was mirrored in the corresponding trend in revenue expenditure. Capital expenditure has gone up to 2.68 per cent of GDP in FY 2023-24 from 1.73 per cent in FY 2020-21.

Figure 2.17: Expenditure as percentage of GDP



2.7.2 Sectoral Expenditure

Figure 2.18 presents details of sectoral expenditure (both Revenue and Capital Expenditure). While expenses on Economic Services grew by 3.34 per cent over last fiscal, this was counterbalanced by a dip in Grants-in-aid and Contributions by 6.22 per cent, mostly led by a decrease in Grants-in-aid to State Governments. The increase in Economic Sector expenditure was driven by a boost to capital expenditure.

¹⁰ The peak in total expenditure during FY 2020-21 arose due to a number of reasons, including clearing off earlier dues (food and fertiliser subsidy). The other factor that lay behind the quantum jump in the share (FY 2020-21) is that the absolute value of GDP itself had fallen so that any increase in expenditure had the effect of inflating the share of total expenditure in GDP.

Figure 2.18: Sectoral expenditure of the Union Government

(` in crore)

Sectoral Expenditure		2019-20	2020-21	2021-22	2022-23	2023-24
General Services	Revenue Expenditure	12,12,505	12,96,967	14,82,119	16,79,263	18,78,933
	Capital Expenditure	1,24,994	1,42,949	1,54,053	1,61,551	1,77,839
	Loans & Advances	0	0	0	0	0
	Sub Total	13,37,499	14,39,916	16,36,172	18,40,814	20,56,772
	YoY Growth (%)	10.07	7.66	13.63	12.51	11.73
	As % of GDP	6.65	7.25	6.93	6.85	6.83
Social Services	Revenue Expenditure	1,35,769	1,71,271	2,66,367	2,13,780	2,53,336
	Capital Expenditure	9,899	7,611	10,099	12,676	9,173
	Loans & Advances	14,449	6,992	18,942	16,654	18,530
	Sub Total	1,60,117	1,85,874	2,95,408	2,43,110	2,81,039
	YoY Growth (%)	23.97	16.09	58.93	-17.70	15.60
	As % of GDP	0.80	0.94	1.25	0.90	0.93
Economic Services	Revenue Expenditure	7,36,314	12,61,988	10,97,901	12,32,621	11,04,681
	Capital Expenditure	2,52,851	1,92,388	3,73,988	4,50,530	6,20,168
	Loans & Advances	4,839	93,364	16,381	15,155	30,126
	Sub Total	9,94,004	15,47,740	14,88,270	16,98,306	17,54,975
	YoY Growth (%)	3.09	55.71	-3.84	14.11	3.34
	As % of GDP	4.94	7.80	6.31	6.32	5.83
Grants-in-aid and Contributions	Revenue Expenditure	5,30,731	5,84,627	6,21,802	6,58,035	6,17,132
	Sub Total	5,30,731	5,84,627	6,21,802	6,58,035	6,17,132
	YoY Growth (%)	38.68	10.16	6.36	5.83	-6.22
	As % of GDP	2.64	2.94	2.64	2.45	2.05
Grand Total		30,22,351	37,58,157	40,41,652	44,40,265	47,09,918
YoY Growth (%)		12.31	24.35	7.54	9.86	6.07
As % of GDP		15.03	18.93	17.13	16.52	15.64

Source: UGFAs for FY 2018-19 to FY 2023-24.

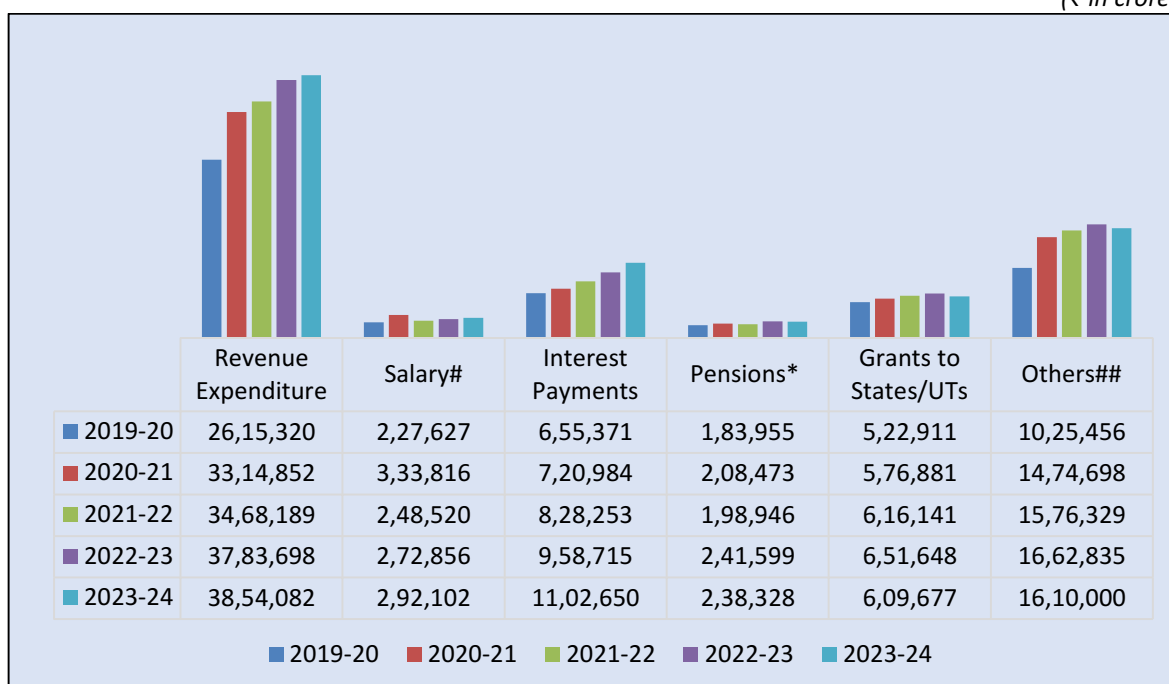
Note: The sectoral classification excludes loans to Foreign Governments (₹1,612 crore), State Governments (₹1,40,863 crore), and Government Servants (₹178 crore).

2.7.3 Revenue Expenditure

The Government incurs revenue expenditure for normal day-to-day running of government departments, for various services, salary, payment of interest on its incurred debt, pension, subsidies, etc. For the Union Government all grants given to State Governments and others also fall in the category of revenue expenditure as the assets are not owned by it. Revenue expenditure by the Union Government does not lead to creation of its assets.

Figure 2.19: Components of Revenue Expenditure

(` in crore)



Source: #Statement 22 of Expenditure Profile for FY 2025-26 ; * Includes Civil & Defence pension under MH-2071 and excludes Post & Railways Pension, ## Others include expenditure on Defence, Railways, Miscellaneous General Services, etc.

Three components of revenue expenditure viz. interest payments, salary and pension payments constitute committed expenditure. Interest payment is the biggest draw under the pledged expenditure category, committing an average 24.93 per cent of revenue expenditure during last five years. This is followed by salary and pension. Railways and Defence constitute bulk of the revenue expenses under Other category.

The proportion of Committed expenditure to Revenue Expenditure has expanded in FY 2023-24 from FY 2019-20, leaving less headroom for discretionary expenditure.

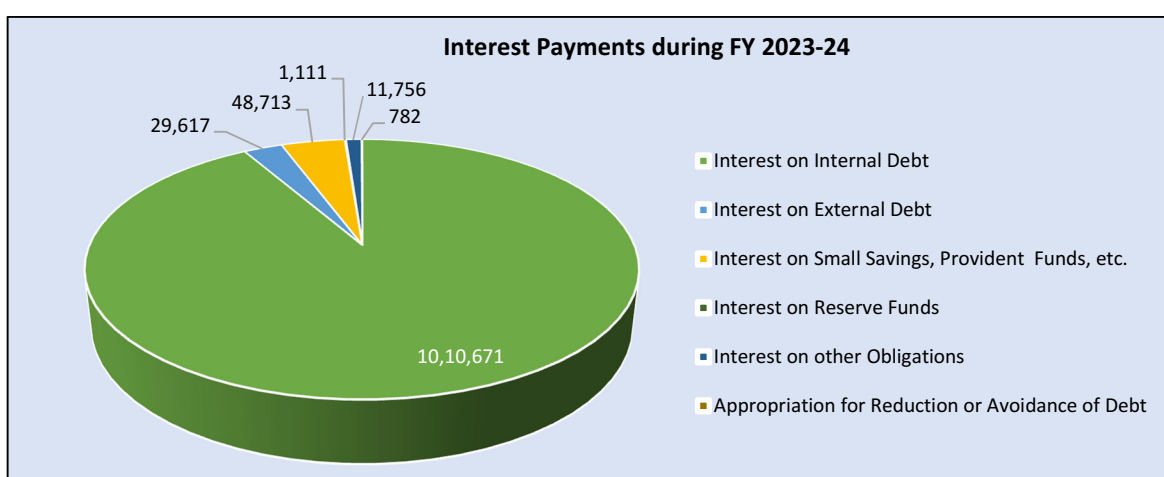
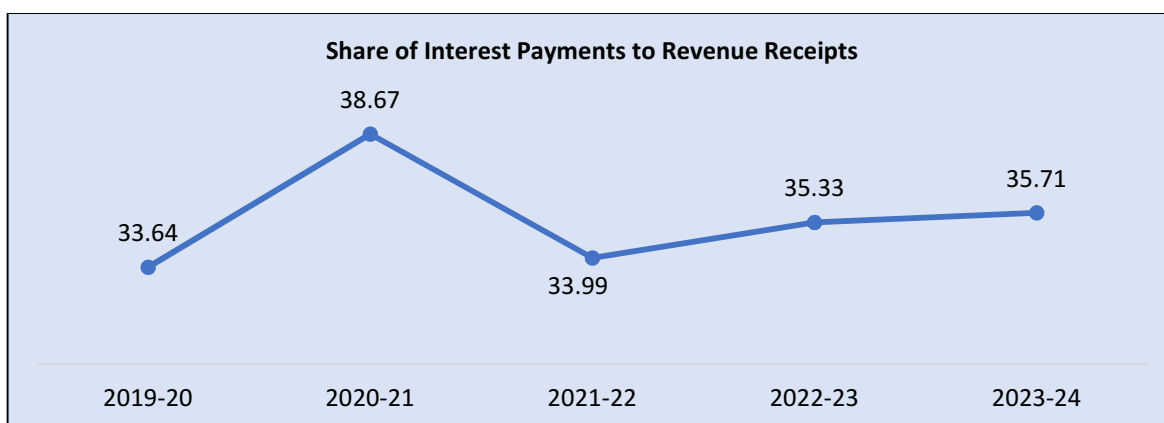
2.7.3.1 Committed Revenue Expenditure

(a) Interest Payments

Figure 2.20: Interest payments to revenue expenditure and receipts

(` in crore)

Period	Interest Payments (IP)	Revenue Receipt (RR)	Revenue Expenditure (RE)	Total Expenditure (TE)	Growth of IP	Share of IP to RR	Share of IP to RE	Share of IP to TE
	(` in crore)				(in per cent)			
2019-20	6,55,371	19,48,083	26,15,320	30,48,205	10.04	33.64	25.06	21.50
2020-21	7,20,984	18,64,513	33,14,852	39,07,647	10.01	38.67	21.75	18.45
2021-22	8,28,253	24,36,421	34,68,189	42,38,534	14.88	33.99	23.88	19.54
2022-23	9,58,715	27,13,267	37,83,698	45,50,514	15.75	35.33	25.34	21.07
2023-24	11,02,650	30,88,175	38,54,082	48,52,572	15.01	35.71	28.61	22.72



During FY 2023-24, Interest on Internal Debt grew by 14.32 *per cent* (from ₹8,84,099 crore in FY 2022-23 to ₹10,10,671 crore in FY 2023-24), Interest on External Debt grew from ₹12,667 crore in FY 2022-23 to ₹29,617 crore in FY 2023-24 (further analysis of Internal Debt is at Para 2.10.1 in this Chapter). Interest on Small Savings, Provident Funds etc. increased from ₹47,039 crore in FY 2022-23 to ₹48,713 crore in FY 2023-24. Interest on Reserve Funds grew from ₹929 crore in FY 2022-23 to ₹1,111 crore in FY 2023-24.

(b) Pension payments

During FY 2023-24, the total expenditure incurred on pensions and other retirement benefits slightly increased by 0.11 *per cent* to ₹3,08,040 crore from ₹3,07,704 crore in FY 2022-23, as shown in **Figure 2.21**. Defence pensions account for over 46 *per cent* of the total pension outgo of the Union Government.

Figure 2.21: Expenditure on Pension and other Retirement Benefits

(₹ in crore)

Period	Defence	Civil	Railways	Posts	Total
2019-20	1,17,810	66,144	49,188	9,419	2,42,561
2020-21	1,28,066	80,407	48,435	9,760	2,66,668
2021-22	1,16,800	82,146	51,935	10,561	2,61,442
2022-23	1,53,407	88,192	55,034	11,071	3,07,704
2023-24	1,42,093	96,235	58,038	11,674	3,08,040

Source: For Civil and Defence pensions, figures are from Finance Accounts (Major Head 2071). For Railways and Post, figures are from their Appropriation Accounts.

(c) Subsidies

Major subsidies of the Union Government are on food, fertilizers and petroleum (LPG). The overall disbursement on food, fertiliser, petroleum and interest/ other subsidies during FY 2023-24 is 23.69 per cent lower than the actuals of FY 2022-23.

Figure 2.22: Subsidies in the Union Government Budget*(₹ in crore)*

Period	Food	Fertilisers* (Urea)	Fertilisers# (Decontrolled)	Petroleum Subsidy	Others**	Total Subsidies
2019-20	1,08,688	54,755	26,369	38,529	33,963	2,62,304
2020-21	5,41,330	90,549	37,372	36,755	48,930	7,54,936
2021-22	2,88,969	1,00,988	52,770	3,421	56,078	5,02,226
2022-23	2,72,802	1,65,217	86,122	6,817	38,957	5,69,915
2023-24	2,11,814	1,23,092	65,199	12,240	22,552	4,34,897

Source: Subsidy details received from O/o CGA.

*Indicates the subsidies given on indigenous and imported fertilisers (Urea).

Indicates subsidies given for decontrolled fertilisers. Since 01 April 2010, it is nutrient based subsidy.

**Others include Interest Subsidies like Modified Interest Subvention Scheme, Interest Equalisation Scheme, Credit Support Programme, Agriculture Infrastructure Fund, Interest Subsidy on National Electricity Fund, etc. and Other subsidies like Pradhan Mantri Annadata Aay Sanrakshan Yojna, Scheme for extending financial assistance to Sugar for enhancement and augmentation of Ethanol production, etc.

Food subsidy comprises (66 per cent) allocation for Food Corporation of India (FCI) and for Decentralized Procurement of food grains. During FY 2023-24, Food Subsidy to FCI decreased by ₹60,558 crore¹¹ (from ₹2,00,219 crore in FY 2022-23 to ₹1,39,661 crore in FY 2023-24). Similarly, Food Subsidy for Decentralized Procurement of Food grains under National Food Security Act (NFSA) also decreased by ₹549 crore (from ₹72,282 crore in FY 2022-23 to ₹71,733 crore in FY 2023-24).

Fertiliser subsidy is paid to manufacturers and importers who sell fertilisers to farmers at less than market prices. Subsidy on fertilisers reduced by ₹63,048 crore in FY 2023-24 (from ₹2,51,339 crore in FY 2022-23 to ₹1,88,291 crore in FY 2023-24).

2.7.3.2 Grants-in-Aid to States/UTs**Figure 2.23: Grants-in-Aid to States and UTs with legislature***(₹ in crore)*

Period	Grants-in-Aid to States				GIA to UTs with Legislature		
	Centrally Sponsored Schemes	Finance Commission Grants	Others	Total GIA to States	Centrally Sponsored Schemes	Others	Total GIA to UT's
2019-20	2,08,543	1,23,710	1,62,722	4,94,975	3,577	24,359	27,936
2020-21	2,08,395	1,84,062	1,33,757	5,26,214	7,886	42,781	50,667
2021-22	2,40,383	2,07,435	1,17,195	5,65,013	5,724	45,404	51,128
2022-23	2,47,748	1,72,760	1,59,735	5,80,243	7,051	64,354	71,405
2023-24	2,38,796	1,48,522	1,52,646	5,39,964	9,001	60,712	69,713

Source: UGFAs for FY 2019-20 to FY 2023-24.

¹¹ The decrease in the food subsidy in FY 2023-24 was due to discontinuation of the free additional 5 kg grain allocation to around 80 crore PDS beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana from April 2020 to December 2022 provided during the unprecedented outbreak of the pandemic and lockdowns.

We noted that the total expenditure of Gol on CSSs for FY 2023-24, as reflected in Statement 4A of Expenditure Profile 2025-26 was ₹4,44,547 crore which did not tally with the Grants-in-Aid to States/ UTs (MH 3601/3602) for CSS (₹2,47,797 crore). This was because transfers under CSS are routed not only through MH 3601/ 3602 but also through various functional Major Heads (MH). We analyzed accounting of such transfers for MGNREGS. Out of the total expenditure on MGNREGS by Gol of ₹89,263 crore, transfers amounted to ₹88,751 crore. Transfers¹² of ₹65,260 crore (i.e. 73.11 *per cent*) were done through the functional MH 2505 (Rural Employment) Sub MH 02 (Rural Employment Guarantee Scheme). Only the rest i.e., 26.89 *per cent* was routed through MH 3601/3602. This diffusion of transfers under CSS at various places in the Finance Accounts precludes an aggregated picture at one place in the Finance Accounts.

Ministry of Finance, while communicating the revised procedure of transfer of CSS Funds vide letter dated 23rd March 2021, had clarified that transfer of funds under Centrally sponsored schemes (CSS) in the first instance will be to the Consolidated Fund of the State. The Budget Circular FY 2023-24 reiterated that under CSS, the Central share will be routed entirely through State treasuries as Grants-in-Aid. We observed that in case of Jal Jeevan Mission (JJM), Government of India released the entire expenditure (₹69,741 crore) in FY 2023-24 directly to Implementing Agencies (escrow account).

2.7.4 Capital Expenditure

Capital Expenditure on General Services includes capital outlay on Defence Services, Police, Public Works, Customs, Administrative Services, Election, etc.

Capital Expenditure on Social Services includes capital outlay on Education, Sports, Medical and Public Health, Family Welfare, Water Supply and Sanitation, Housing, Urban Development, Information and Broadcasting, Social Security and Welfare, Natural Calamities, etc.

Capital Expenditure on Economic Services includes capital outlay on Crop Husbandry, Animal Husbandry, Fisheries, Forestry and Wild Life, Food, Storage and Warehousing, North Eastern Areas, Irrigation and Flood Control, Power, Petroleum, New and Renewable Energy, Village and Small Industries, Industry and Minerals, Transport, Communications, Science Technology and Environment, Tourism, Foreign Trade and Export Promotion, Investments in General Financial and Trading Institutions, Investment in International Financial Institutions, etc.

In FY 2023-24, the capital expenditure (capex) of the Union Government was ₹8,07,180 crore. Capex increased by 29.20 *per cent* as compared to last year. As a percentage of total expenditure, Capex was 16.63 *per cent* during FY 2023-24. As a percentage of GDP, capex stood at 2.68 *per cent* in FY 2023-24.

¹² Transfers to State Governments booked under MH 3601/3602 and transfers to other entities (District Rural Development Agency etc.) booked under MH 2505.

Figure 2.24: Trend of capital expenditure

(₹ in crore)

Period	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	1,24,994	1,42,949	1,54,053	1,61,551	1,77,839
Defence Services	1,11,092	1,34,305	1,37,987	1,42,940	1,54,256
Others	13,902	8,644	16,066	18,611	23,583
Social Services	9,899	7,611	10,099	12,676	9,173
Water Supply, Sanitation, Housing and Urban Development	4,688	3,059	6,078	8,608	6,063
Others	5,211	4,552	4,021	4,068	3,110
Economic Services	2,52,851	1,92,389	3,73,988	4,50,530	6,20,168
Transport	1,39,481	1,22,734	2,97,767	3,71,258	5,15,094
General Economic Services	81,116	46,837	40,937	1,272	19,832
Others	32,254	22,818	35,284	78,000	85,242
Total	3,87,744	3,42,949	5,38,140	6,24,757	8,07,180

Source: UGFAs for FY 2019-20 to FY 2023-24.

Transport and Defence services have been the two key drivers of capex during the last five years. The capex in transport sector (under Economic Services) stands out during FY 2023-24, registering a growth of 269.29 *per cent* as compared to FY 2019-20. This indicates the thrust of the Government on the infrastructure sector as a key growth multiplier in the economy.

2.8 Liabilities of the Union Government

Statement No.2 of UGFA provides summary of debt position of the Union Government. **Figure 2.25** discusses the outstanding liabilities of the Union Government as appearing in UGFA.

Figure 2.25: Outstanding liabilities of the Union Government

(₹ in crore)

Period	Internal Debt	External Debt at Current Prices at the end of March	Small savings provident funds, etc.	Reserve Funds and Deposits	Liabilities of Union Government (as per UGFA)
2019-20	80,20,490	5,44,394	15,74,289	3,04,444	1,04,43,617
2020-21	99,09,543	6,14,829	14,27,324	3,33,948	1,22,85,644
2021-22	1,14,62,343	6,58,334	12,24,452	4,19,765	1,37,64,894
2022-23	1,30,73,732	7,48,456	11,18,661	5,38,137	1,54,78,986
2023-24	1,46,98,177	7,96,078	10,75,243	6,38,411	1,72,07,909

The total liabilities consistently increased by more than 10 *per cent* from FY 2018-19 onwards. In FY 2023-24, it grew by 11.17 *per cent* over FY 2022-23 primarily due to increase in Public Debt (₹16,72,067 crore).

Statement 14 of UGFA gives the detailed position of Internal and External Debt which together constitute Public Debt of the Union Government and are secured on the CFI. Internal Debt primarily includes market loans, securities issued to international financial institutions, treasury bills, and Special Union Government Securities issued to NSSF and

Special Securities issued to Public Sector Banks. External Debt represents loans received from foreign Governments and multilateral bodies.

2.8.1 Internal Debt

Figure 2.26: Internal Debt – composition and trend

(₹ in crore)

Period	Market Loans	Treasury Bills	Issued securities	Compensation and other bonds	Others	Total Internal Debt
2019-20	59,86,127	6,13,321	12,73,757	53,226	94,059	80,20,490
2020-21	71,35,144	8,96,526	17,50,819	72,906	54,148	99,09,543
2021-22	80,26,725	9,73,964	23,07,666	85,643	68,345	1,14,62,343
2022-23	91,25,233	10,37,297	26,90,149	80,815	1,40,238	1,30,73,732
2023-24	1,02,12,883	11,39,179	31,43,909	64,823	1,37,383	1,46,98,177

Source: Statement 14 of Union Government Finance Accounts for the respective years.

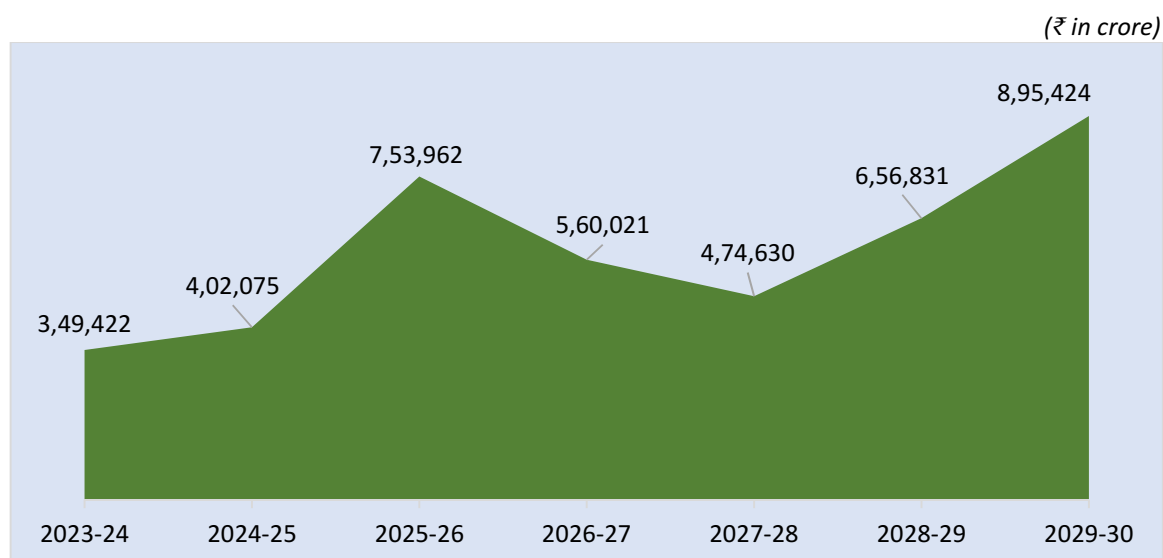
Note: 'Issued securities' includes International Financial Institutions, National Small Savings Fund, Postal Life Insurance, Marketable Securities issued in Conversion of Special Securities and Special Securities issued to Public Sector Banks. 'Compensation and other bonds' include 10 per cent Relief Bonds also. 'Others' include Gold Monetisation Scheme, Sovereign Gold Bonds, etc.

As seen from **Figure 2.26**, market loans were the primary component of the internal debt (69.48 per cent) in FY 2023-24. Its proportion, however, decreased consistently from 74.64 to 69.48 per cent during FY 2019-20 to FY 2023-24.

During FY 2023-24, the Government raised additional market loans of ₹16,23,290 crore, while loans of ₹5,35,640 crore were also discharged. Of the loans raised, security of ₹30,000 crore was for the longest maturity term of 40 years.

Market loans due for redemption upto 31 December 2030 amounts to ₹40,92,365 crore (40.07 per cent of outstanding market loans), as shown in **Figure 2.27**. A significant amount would mature in the next five years: in FY 2025-26 (18.42 per cent) and FY 2029-30 (21.88 per cent).

Figure 2.27: Maturity profile of Market Loans



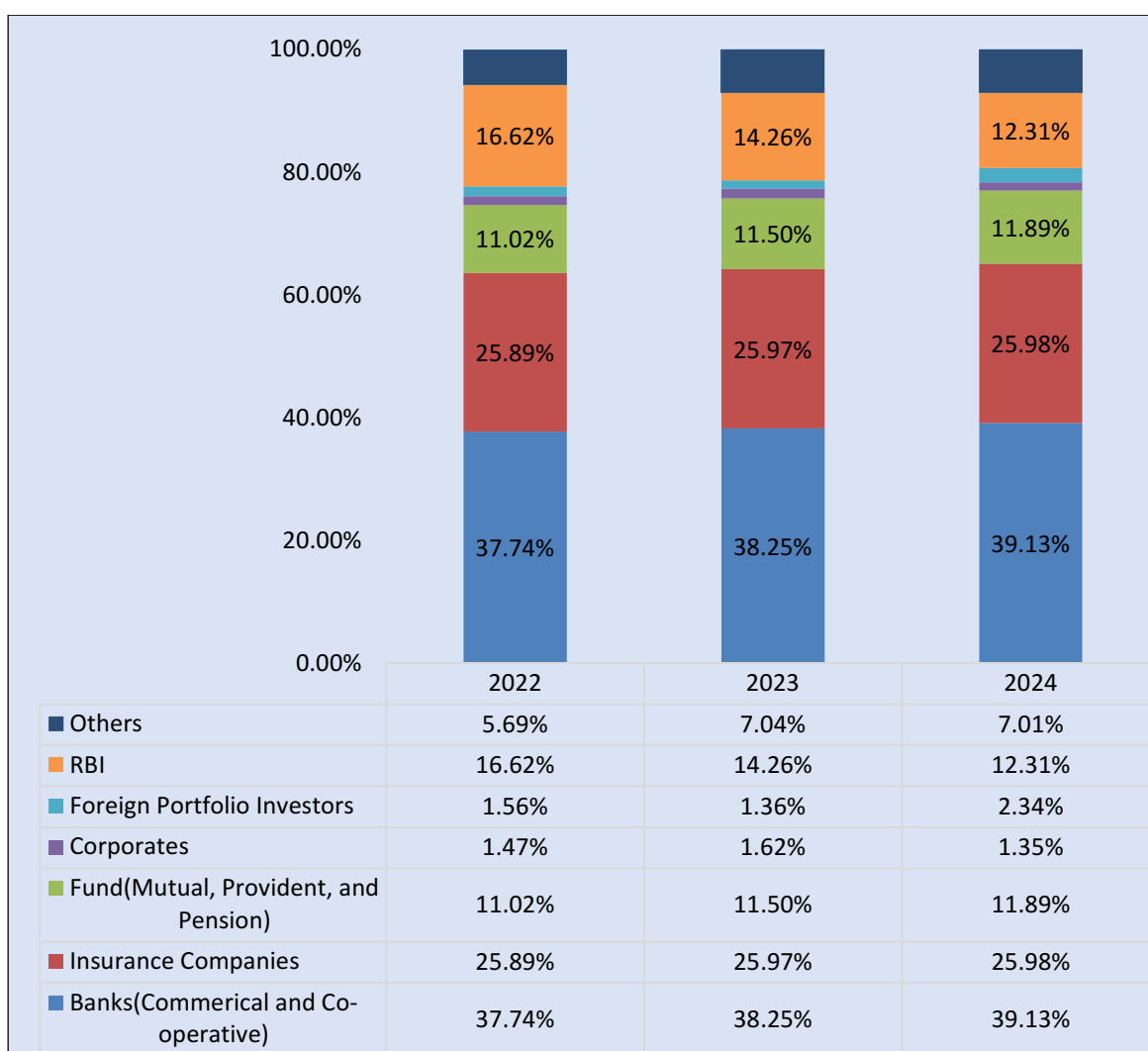
Source: Statement 14A of Union Government Finance Accounts for FY 2023-24.

2.8.2 Ownership Pattern of Central Government Securities

Central Government dated securities

An analysis of the year-end stock of Central Government-dated securities outstanding between FY 2021-22 and FY 2023-24 revealed that the banks (inclusive of both commercial banks and cooperative banks) continued to be the largest investor class, with their relative shares expanding from 37.74 *per cent* in FY 2021-22 to 39.13 *per cent* during FY 2023-24. Insurance companies, as the second largest subscriber to the dated securities held just more than one-fourth share. The share of funds (mutual funds, provident funds, and pension funds) however exhibited a decline from 16.62 *per cent* (in FY 2021-22) to 14.26 *per cent* (in FY 2022-23) that further lowered to 12.31 *per cent* in FY 2023-24. Since insurance companies and provident funds are long-term investors, their participation in the G-Sec market complements the government’s endeavour to lengthen the maturity profile of its debt portfolio without undue pressure on yields.

**Figure 2.28: Ownership of Central Government Dated Securities
(Outstanding as on 31st March 2024)**



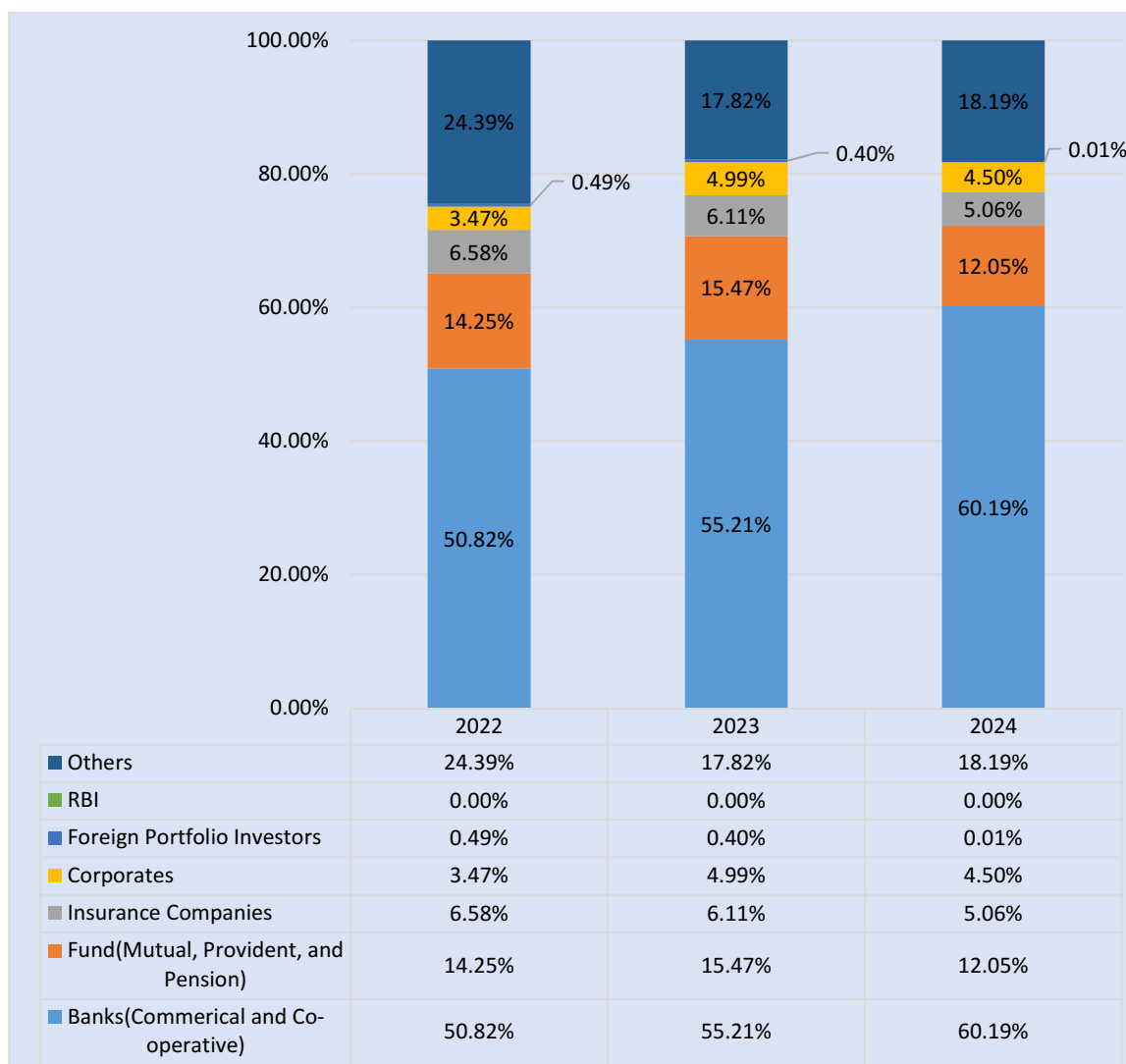
Source: Public Debt Statistics (Table No.113) of RBI.

Treasury Bills

Treasury bills are zero coupon securities issued by the Central Government but are issued at a discount and redeemed at the face value at maturity. These are issued for short-term with original maturities of less than one year- presently issued in tenors of 14 days, 91 days, 182 days and 364 days.

We noted that similar to Central Government dated securities, majority of T-bills were held by Banks (both commercial banks and cooperative banks), and their stake increased from 50.82 per cent (in FY 2021-22) to 60.19 per cent (in FY 2023-24). Similarly, Corporates that held just 3.47 per cent of the outstanding treasury bills in FY 2021-22, increased their relative subscription in the securities to 4.99 per cent in FY 2022-23, that moderated to 4.50 per cent at the end of FY 2023-24. The year-wise holding of all the other stakeholders (Funds, Insurance Companies, Foreign Portfolio Investors, and others) declined consistently.

Figure 2.29: Ownership of Treasury Bills - (Outstanding as on 31st March 2024)



Source: Public Debt Statistics (Table No.113) of RBI.

2.8.3 External Debt

Figure 2.30 shows that total amount of external debt during FY 2023-24, at the historic¹³ rate saw an increase of 14.83 per cent over that during FY 2022-23, which translates to 6.36 per cent at the current¹⁴ rate. A review of the external debt raised in FY 2023-24 indicated that the three largest sources of external debt were loans from the Asian Development Bank (₹26,608 crore), the International Bank for Reconstruction and Development (₹28,826 crore), and the Government of Japan (₹35,200 crore).

Figure 2.30: Trend of External Debt

(₹ in crore)

Period	External Debt at historic rate	External Debt at current rate
2019-20	2,99,250	5,44,394
2020-21	3,88,472	6,14,829
2021-22	4,39,355	6,58,334
2022-23	4,93,157	7,48,456
2023-24	5,66,269	7,96,078

Source: UGFAs for FY 2019-20 to FY 2023-24.

Figure 2.31 represents the Public Debt receipt and repayment for the last five years. The repayment and servicing of Public Debt ranged between 83.77 per cent to 94.70 per cent of the total Public Debt Receipts. It indicates that a substantial part of public debt is committed towards repayment and servicing of past debt.

Figure 2.31: Public Debt receipts and repayment

(₹ in crore)

Period	Repayment and servicing of internal debt		Repayment and servicing of external debt		Total repayment and servicing of Public Debt	Total receipt of Public Debt	Percentage of Col.6 to Col.7
	Principal	Interest	Principal	Interest	(2+3+4+5)		
1	2	3	4	5	6	7	8
2019-20	62,92,658	5,78,186	33,891	9,420	69,14,155	73,01,387	94.70
2020-21	61,49,920	6,44,829	34,715	8,204	68,37,668	81,62,910	83.77
2021-22	66,09,686	7,52,200	35,782	7,053	74,04,721	82,49,152	89.76
2022-23	71,59,772	8,84,099	39,929	12,667	80,96,467	88,64,893	91.33
2023-24	74,15,176	10,10,671	47,317	29,617	85,02,781	91,60,050	92.82

Source: UGFAs for FY 2019-20 to FY 2023-24.

2.9 Public Account Liabilities

All public money received by or on behalf of the Government of India, other than those for credit to the Consolidated Fund of India, is credited to the Public Account of India¹⁵. Receipts under Public Account include NSSF, Provident Fund contributions of Central Government employees, security deposits and other deposits received by the Government, securities issued in lieu of oil/food/fertilizer subsidies, etc. In the case of Public Account

¹³ Currency exchange rate at the time when debt was initially contracted.

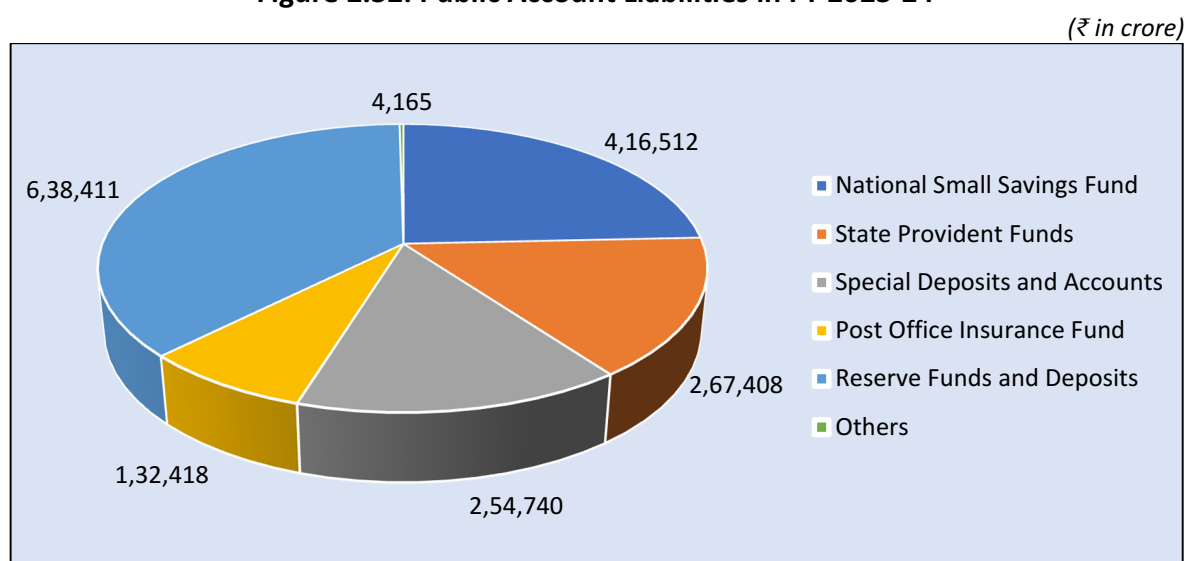
¹⁴ Exchange rate applicable to corresponding currency on 31st March 2024.

¹⁵ Clause (2) of Article 266 of the Constitution of India.

Liabilities, the Government acts as a Banker or Trustee and refunds the money on demand after completion of the implicit contract/event. In FY 2023-24, Deposits and Advances increased by 148.77 *per cent* over previous year. This significant increase was due to deposits of ₹6,66,708 crore related to 'Electronic Cash Ledger of Customs' under Other Deposits (HoA: 8449.124) which comes under 'Deposits Not Bearing Interest'.

These transactions are summarized in Statement 13, 14 and 16 of the UGFA. NSSF and Reserve Funds account for 38.26 *per cent* of the Public account liabilities as of 31 March 2024 (**Figure 2.32**) which stood at ₹17,13,654 crore.

Figure 2.32: Public Account Liabilities in FY 2023-24



Source: UGFA for FY 2023-24.

National Small Savings Fund

National Small Savings Fund¹⁶ (NSSF) includes Savings Deposits such as Post Office Savings Account, Post Office Recurring Deposits, Post Office Time Deposits, Senior Citizen Savings Scheme, Sukanya Samridhi Accounts, Savings Certificates such as Post Office Certificates and Public Provident Funds. The total deposits received in the NSSF increased from ₹27,26,012 crore in FY 2022-23 to ₹31,47,691 crore in FY 2023-24. The net collections are invested in Central and State Government Special Securities and in various public agencies. As of 31st March 2024, the NSSF had a credit balance of ₹4,831 crore.

Reserve Funds

Article 266 (2) of the Constitution defines the Public Account as being those funds that are received on behalf of the Government of India. Money held by the Government in Reserve funds are part of Public Account and expenditure on specific objects like road development, Provident Funds, primary education etc. are made through dedicated Reserve Funds. These funds do not belong to the Government and have to be finally paid

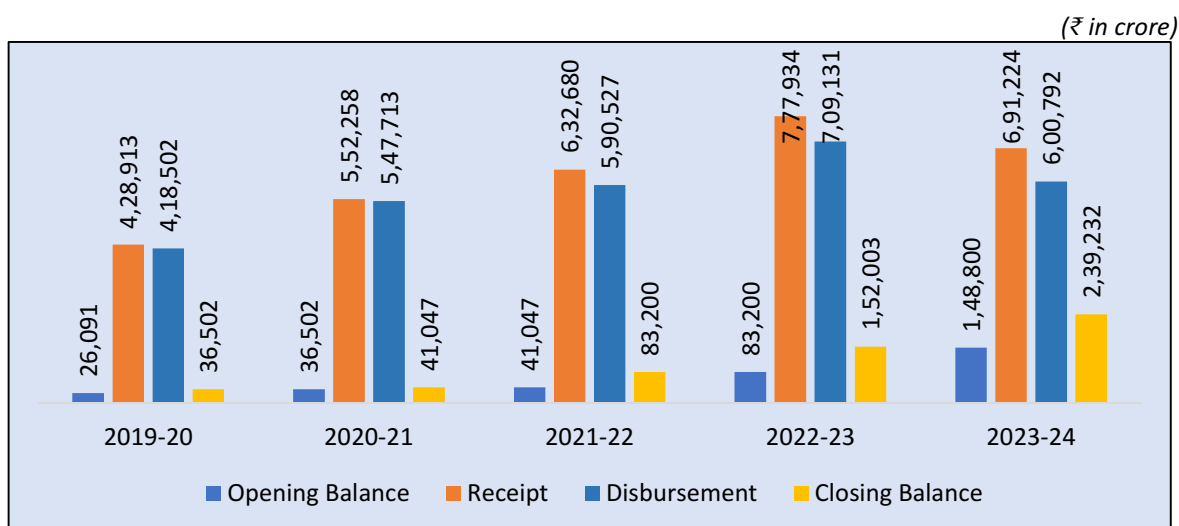
¹⁶ Constituted under the National Small Savings Fund (Custody and Investment) Rules 2001, it comprises of the following Major Heads: Major Head: 8001 - Savings Deposits; Major Head : 8002 - Savings Certificates; Major Head : 8006 - Public Provident Fund; Major Head : 8007 - Investments of National Small Savings Fund; and Major Head : 8008 - Income and Expenditure of National Small Savings Fund.

back to those who had deposited them or to the concerned liability. Parliamentary authorization for such payments is not required. However, when money is withdrawn from the Consolidated Fund with the approval of Parliament and kept in the Public Account for expenditure for a specific purpose, it is submitted for a vote in Parliament.

Reserve Funds in the Public Account of the Union Government are categorised as interest bearing and non-interest bearing. Out of 57 Reserve Funds in the Public Account, 19 are interest bearing and 38 are non-interest bearing. Interest of ₹1,111.55 crore was paid during the year FY 2023-24 in respect of Interest-bearing Reserve Funds. Ten out of 57 Reserve Funds were not operated during the year. In UGFA, Reserve Funds exist for accounting of collection and utilisation of cesses, levies and fees, that are collected for specific purposes.

Figure 2.33 shows that receipt and disbursement have decreased marginally in FY 2023-24 over previous year mainly due to less transfer to and disbursement from Central Road and Infrastructure Fund.

Figure 2.33: Trend of receipts/ disbursements made from Reserve Funds



Source: UGFAs for FY 2019-20 to FY 2023-24.

It is seen from **Figure 2.33** that receipts and disbursements from Reserve Funds increased by 1.61 times and 1.44 times, respectively, during the period from FY 2019-20 to FY 2023-24.

2.10 Fiscal indicators

Fiscal indicators indicate path towards further consolidation. Where the resource requirements of a government are not fully covered by the non-debt receipts, the gap is met by borrowings. The need for borrowing is captured by the Fiscal Deficit (FD) which is the difference between total expenditure (excluding repayment of debt) and total receipts (excluding debt receipts) in the year. Another indicator is the Revenue Deficit (RD) which captures the extent to which the government is able to meet its current revenue expenditure from its revenue receipts.

The Revenue Deficit in FY 2023-24 was ₹7,65,907 crore, a reduction of 28.45 *per cent* over last year. As a percentage of GDP, it was 2.54 *per cent* in FY 2023-24 as compared to 3.98 *per cent* last year. This is a healthy trend that the government is able to reduce its reliance on borrowings to meet its current revenue expenditure, which was made possible due to greater mobilisation of revenue receipts (13.82 *per cent* increase over the previous year) and reining in the growth of revenue expenditure (only 1.86 *per cent* increase over last year).

This consolidation was reflected in the Fiscal deficit which was ₹16,02,143 crore which is lower in absolute numbers from FY 2022-23. As a percentage of GDP, it was 5.32 *per cent* of GDP in FY 2023-24 as compared to 6.53 *per cent* last year.

The ratio of Capex to FD has also been increasing over the last three fiscal, increasing from 17.36 *per cent* in FY 2020-21 to 50.38 *per cent* in the current fiscal. This is an encouraging trend, signifying deployment of more borrowings towards productive assets.

Chapter

3

Quality of Accounts and Financial Reporting Practices

Quality of Accounts and Financial Reporting Practices

The Union Government Finance Accounts (UGFA) contain 16 statements which present the financial results of the Government. This Chapter presents the audit comments on compliance to accounting procedures, accuracy, transparency and adequacy of disclosures in the Finance Accounts. Issues of internal controls and classification errors are also featured in this chapter.

3.1 Non-compliance to Accounting Procedures

We noted following instances of non-compliance to accounting procedures which are detailed below.

3.1.1 Incorrect booking of discharge of 1.44% Inflation Index G.S. 2023 leading to understatement of internal debt

Inflation Indexed Bonds (IIB) are bonds where the principal is indexed to inflation. The inflation component on principal would not be paid with interest but the same would be adjusted in the principal by multiplying principal with index ratio (IR). At the time of redemption, adjusted principal or the face value, whichever is higher, would be paid.

On examination of Statement 14A under 'Public Debt' (Internal Debt of Central Govt), we observed an opening balance (as on 1/4/2023) of ₹1,235.14 crore against 1.44% Inflation Index G.S.2023, due for maturity during current FY 2023-24. During FY 2023-24, an amount of ₹1,607.78 crore (inflation adjusted principal) was discharged against 1.44% IIB, which resulted in a negative closing balance of ₹372.64 crore at the end of the year.

After we raised the issue of negative balance in September 2024, a footnote was inserted stating in the Accounts that 'Adverse balance is due to redemption of Bonds at the face value adjusted with inflation and will be cleared during FY 2024-25'.

3.1.2 Compensatory Afforestation (CAMPA) Fund

Under the Compensatory Afforestation Fund Act 2016, a Fund was created under the Public Account of India and each State for crediting monies received from user agencies for compensatory afforestation¹⁷. The accounting in the Fund was to be governed by Compensatory Afforestation Fund (Accounting Procedure) Rules 2018. The Funds were to be managed by the respective CAMPA authorities at the National level and each of the State levels.

With respect to the amount already collected until the creation of the CAMPA authorities, the Rules require all collected funds to be transferred to the interest-bearing section of the

¹⁷ Compensatory afforestation means that every time forest land is diverted for non-forest purposes such as mining or industry, the user agency pays for planting forests over an equal area of non-forest land, or when such land is not available, twice the area of degraded forest land.

Public Account of India under 'National Compensatory Afforestation Fund'. The Central Government was to make a one-time transfer of 10 *per cent* of the share of the Central Government to the National Fund and the balance was to be transferred to the State funds.

For the funds collected henceforth after the creation of State CAMPA Funds (SCAF), a different procedure for transfer was laid down. The respective State CAMPA Authority was to collect the deposit and thereafter distribute the deposited monies in a 90:10 ratio between the respective State and the Centre into the relevant Reserve Fund.

However, we found that in contravention of the accounting procedure, the collected levy was initially transferred to the Public Account of India under Major Head- 8336 'Civil Deposits' for further distribution to the National/State Compensatory Afforestation Fund. At the end of FY 2023-24, ₹15,103 crore was lying under MH-8336-102-'National Compensatory Afforestation Deposits' pending disbursement to respective States/Union territories. The Authority in its reply (November 2024) stated that out of ₹15,103 crore pending for disbursement, an amount of ₹8,580 crore (in ratio of 90:10) has been transferred to States/Union Territories during the year 2024-25 (July 2024 to October 2024) and the process of transferring ₹4,909 crore has been initiated thus leaving an amount of ₹1,614 crore yet to be disbursed by the Authority.

Of the 36 States/UTs, 33 States/UTs have established the CAMPA Funds during the period from October 2018 to July 2021. In three State/UTs (Nagaland and UTs- Lakshadweep & Puducherry), SCAF is yet to be established. Finance Accounts had no disclosure relating to the funds held in the National CAMPA Fund against these three State/UTs.

The Pay and Accounts Office of the Ministry of Environment, Forest and Climate Change was required to maintain a broadsheet of receipts and payments from the National Fund and reconcile it monthly with the National Authority. However, no reconciliation was made from FY 2018-19 to FY 2023-24. We noted that the amount reflected in the National CAMPA Fund was lower than the figures of the National Authority by ₹866.41 crore as of 31 March 2024, indicating a potential understatement of Public Account by the same amount.

The Authority in its reply (November 2024) stated that out of ₹866.41 crore, an amount of ₹266.90 crore has been reconciled and that reconciliation is being carried out regularly with Pay & Accounts Office of the Ministry.

We recommend that PAOs may be sensitised to follow the accounting procedure vis-à-vis CAMPA Funds.

3.1.3 Incorrect booking of Grants-in-aid as capital expenditure

Indian Government Accounting Standard-IGAS-2 requires the grantors to account for Grant-in-Aid (GIA) expenditures as revenue expenditure in their financial statements¹⁸. We found that in FY 2023-24, the Department of Atomic Energy accounted for

¹⁸ Even if GIA is for asset creation, the asset will be owned by the Grantee and hence, cannot be treated as capital expenditure in the Union Government Accounts.

Grants-in-Aid of ₹7.24 crore as capital expenditure. This led to overstatement of capital expenditure by ₹7.24 crore. The Department stated (June 2024) that budget is provided under GIA to schools (Capital Asset) catering for the needs of the Heavy Water Plant employees at Kota and Manuguru. We contend that even if GIA is for asset creation, the asset will be owned by the Grantee and hence, cannot be treated as capital expenditure in the Union Government Accounts.

3.2 Accuracy of Accounts

3.2.1 Suspense Heads

a) Balances awaiting clearance in suspense heads

The receipts and payments which cannot be booked to a final head of account for want of required information/details are accounted as credits and debits, respectively, under suspense heads. The credits and debits are cleared once the details required for final booking become available. Balance in a Suspense Account implies that at least one financial Head of Account is understated.

Suspense heads with significant balances in FY 2023-24 and the Ministries/Departments which were major contributors to the aggregate suspense balances awaiting clearance are detailed in **Annexure 3.1**. These aggregate to ₹6,343.14 crore (Debit) and ₹1,601.54 crore (Credit).

With regard to net debit suspense balance of ₹961.82 crore at the end of FY 2023-24 under PAO Suspense, Department of Commerce informed in September 2024 that a committee constituted in January 2021 to examine suspense balances concluded that suspense balances were very old and liquidation of these balances were dependent upon multiple stakeholders.

The Ministry of Finance and CGA may initiate action for review of these balances and take a view with respect to old balances.

b) Suspense Head- Cheques and Bills

When Cheques are issued by the Government, the expenditure is debited and the suspense head 'Cheques and Bills' is credited. On receipt of scrolls from the banks on the cheques that were encashed at the bank, this suspense head is cleared. The balance under this suspense head, therefore, represents mainly total value of uncashed cheques.

We noted that ₹12,307 crore was pending clearance under the suspense head at the end of March 2024.

Such being its nature of transaction, this head should have a credit balance. But we noted three adverse (debit) balances amounting to ₹383.36 crore and an overall decrease in total adverse balance by ₹228.38 crore in FY 2023-24 over the previous FY 2022-23 (₹611.74 crore). The adverse balance implies that encashment of the cheques exceeds the value of cheques.

The closing balance under outstanding Cheques and Bills registered noticeable decrease from ₹39,311 crore in FY 2022-23 to ₹12,307 crore in FY 2023-24. However, under 'Departmental Cheques', we observed increase from ₹441.02 crore (Debit) in FY 2022-23 to ₹3,796.87 crore (Credit) in FY 2023-24.

c) Netting of suspense heads

Credit and debit items in a suspense head are required to be accounted for and shown separately in the accounts to give an accurate picture of balances under each suspense head. However, Statement 13 of Finance Accounts shows only the net balances under Suspense Heads, thus under-stating the balances. We worked out the position of actual suspense balances to be cleared under major suspense heads in respect of Civil Ministries (Major Head-8658) for the last three years (Figure 3.1).

Figure 3.1: Impact of Netting of Suspense Balances

(₹ in crore)

Head	FY 2021-22		FY 2022-23		FY 2023-24		Percentage of understatement of outstanding Suspense balance due to netting in FY 2023-24
	Debit	Credit	Debit	Credit	Debit	Credit	
101 PAO Suspense	4,060.89	807.83	4,484.47	960.63	7,119.03	1,018.22	25.03
Net balance shown in UGFA	3,253.06 (DR)		3,523.84 (DR)		6100.81 (DR)		
Total Balance to be cleared	4,868.72		5,445.10		8,137.25		
102 Suspense Account (Civil)	1,175.46	440.54	1,157.79	520.06	1,181.56	608.87	68.01
Net balance shown in UGFA	734.92 (DR)		637.73 (DR)		572.69 (DR)		
Total Balance to be cleared	1,616.00		1,677.85		1,790.43		
107 Cash Settlement Suspense Account	556.10	34.32	488.14	34.32	497.46	34.32	12.91
Net balance shown in UGFA	521.78 (DR)		453.82 (DR)		463.14 (DR)		
Total Balance to be cleared	590.42		522.46		531.78		
108 PSB Suspense	7,886.51	4,461.49	8,587.75	5,122.44	7,908.92	485.63	11.57
Net balance shown in UGFA	3,425.02 (DR)		3,465.31 (DR)		7423.29 (DR)		
Total Balance to be cleared	12,348.01		13,710.19		8,394.55		
109 Reserve Bank Suspense (HQ)	12.21	185.07	12.03	185.07	12.03	189.00	11.97
Net balance shown in UGFA	172.86 (CR)		173.04 (CR)		176.97 (CR)		
Total Balance to be cleared	197.28		197.10		201.03		
110 Reserve Bank Suspense Central Accounts Office	70.96	2,327.85	76.13	1,077.78	76.88	203.24	54.89
Net balance shown in UGFA	2,256.89 (CR)		1,001.65 (CR)		126.36 (CR)		
Total Balance to be cleared	2,398.81		1,153.91		280.12		
129 Material Purchase Settlement Suspense Account	214.07	38.22	214.08	38.22	214.08	38.22	30.30
Net balance shown in UGFA	175.85 (DR)		175.86 (DR)		175.86 (DR)		
Total Balance to be cleared	252.29		252.30		252.30		

d) Significant balances

Public Sector Banks (PSBs) function as agents of the Reserve Bank of India (RBI). When the Government Departments receive the statement of payments made against instructions given to PSBs, the transactions are initially booked as a credit entry against PSB Suspense. This credit of PSB Suspense is cleared by contra credit to Reserve Bank Deposits (RBD) Head when RBI debits the amount from Government account. Similar accounting is done in the case of receipts.

On examination of records relating to O/o Central Pension Accounting Office (CPAO), we observed that net closing balance (Debit) under MH:8658.00.108 Public Sector Bank Suspense, increased from ₹2,368.79 crore in FY 2022-23 to ₹2,434.85 crore in FY 2023-24. O/o CPAO was requested to furnish the age wise details of both debit and credit balances constituting the closing balance of ₹2,434.85 crore.

In response, O/o CPAO furnished (December 2024) age wise details of net debit balance under Public Sector Bank Suspense at the end of FY 2023-24 amounting to ₹2,414.99 crore (instead of ₹2,434.85 crore), and for difference of ₹19.86 crore, it was stated (December 2024) that their office was trying to locate/reconcile the difference. The age-wise details of Public Sector Bank suspense balance of ₹2,414.99 crore is shown in **Figure 3.2**.

Figure 3.2: Statement showing age-wise details of PSB suspense balance

(₹ in crore)

Sl. No.	Financial Year	Debit Balance	Credit Balance	Net Balance
1	2023-24	-0.30	-215.69	-215.39 Credit
2	2020-21 to 2022-23	-22.76	-2,080.96	-2,058.20 Credit
3	2010-11 to 2019-20	-140.23	-514.74	-374.51 Credit
4	1990-91 to 2009-10	-7.45	225.66	233.11 Credit
Total		-170.74	-2,585.73	-2,414.99 Credit

From above figure, it is evident that around 85 *per cent* of the suspense balance under this HoA pertains to last three FYs (2020-21 to 2022-23) and around 15 *per cent* pertains to the period from FY 2010-11 to FY 2019-20. Furthermore, major balances increased during FY 2022-23 (₹2,089.24 crore) and FY 2012-13 (₹498.83 crore).

O/o CPAO stated in reply (January 2025) that suspense balances have been created due to the time difference between booking of Put Through statement received from RBI and delay in submission of e-scrolls by the banks. Due to their sincere efforts, suspense balance has reduced to ₹104.99 crore (Debit) as on 30 November 2024.

The reduction, as reported, under Public Sector Bank Suspense balance is acknowledged and efforts may be continued to keep the suspense balances at the lowest possible.

e) Balance of ₹437.82 crore under Pay and Accounts Office suspense in O/o CGDA

During scrutiny of records at O/o the Controller General of Defence Accounts, we noticed that net debit suspense balance under HOA:8659.00.101 (Pay and Accounts Office Suspense) increased from ₹335.10 crore (FY 2021-22) to ₹379.53 crore (FY 2022-23), which further increased to ₹437.82 crore at the end of FY 2023-24. On being pointed out, the Ministry stated (September 2024) that increase was due to non-reimbursement of charges on training of Foreign Army Personnel conducted in Defence Training Establishments by Ministry of External Affairs and the matter is being pursued with the Ministry of External Affairs.

We recommend that the Ministry of Finance may direct all Controllers to regularly clear outstanding balances under suspense heads.

3.2.2 Adverse Balances

Adverse balances in Fund/Deposit heads arise due to various factors such as (a) when transactions are erroneously credited instead of being debited and vice versa, (b) when debits are accounted under one head and related credits under some other head or vice versa, and (c) when outflows/disbursements from Reserve Funds are more than receipts/balances. These balances thus represent errors and absence of financial controls and impact the quality and accuracy of accounts.

The Finance Accounts contains 53 cases (details in **Annexure 3.2**) of adverse balances. Out of these, 43 were unresolved for over five years, with the oldest being 47 years old. The accounting errors that lead to the adverse balances need to be identified and resolved.

Further, during test check of records of individual Ministry / Department, adverse balance of at least ₹100 crore was observed in following 12 cases as detailed in **Figure 3.3**.

Figure 3.3: Statement showing Adverse Balance of more than ₹100 crore

(₹ in thousands)

Sr. No.	Head	Head Description	Ministry/Department	Balance as on 31.03.2024	The Balance should be Debit/Credit
1	6801.00.205	Loan for power projects - Transmission and Distribution Damodar valley Corporation & Power Grid Corporation India Ltd.	Ministry of Power	14,32,856 (Cr.)	Debit
2	8235.00.135	Rashtriya Swachhta Kosh	Ministry of Housing and Urban Affairs	15,94,207 (Dr.)	Credit
3	8670.00.102	PAO cheques	Ministry of Housing and Urban Affairs	16,81,434 (Dr.)	Credit
4	8670.00.103	Departmental Cheques	Ministry of Housing and Urban Affairs	13,46,708 (Dr.)	Credit
5	8121.00.127	Senior Citizen Welfare Fund	Ministry of Social Justice and Empowerment	43,60,844 (Dr.)	Credit
6	8229.00.200	Other Development and Welfare Funds (Beedi Workers Welfare Funds)	Ministry of Labor and Employment	21,07,063 (Dr.)	Credit
7	8235.00.131	Nirbhaya Fund	Ministry of Law and Justice	83,43,697 (Dr.)	Credit
8	6250.60.202	Loans to Institute Management Committee IMC of the ITI's	Ministry of Skill Development and Entrepreneurship	38,06,120 (Cr.)	Debit

Sr. No.	Head	Head Description	Ministry/Department	Balance as on 31.03.2024	The Balance should be Debit/Credit
9	8011.00.103	Central Govt. Employee Group Insurance Scheme	Defence	1,11,43,205 (Dr.)	Credit
10	8551.00.101	Defence Advances	Defence	1,66,69,232 (Cr.)	Debit
11	8011.00.103	Central Govt. Employee Group Insurance Scheme	Department of Financial Services	30,70,534 (Dr.)	Credit
12	8235.00.117	Guarantee Redemption Fund	Department of Financial Services	14,72,400 (Dr.)	Credit

In respect of similar observation raised during FY 2022-23, the Controller General of Accounts had stated (November 2023) that it had constituted a committee to make recommendations to liquidate Adverse balances. However, a reply is awaited for FY 2023-24 balances.

We recommend that a view may be taken on reconciliation of old adverse balances which are unresolved for more than five years.

3.2.3 Loans and Advances

Statement 15 of the Finance Accounts contains information on loans and advances by the Union Government. Against the total loans of ₹9,41,560 crore outstanding against State/UT Governments and other entities as on 31 March 2024, there were arrears in recovery amounting to ₹86,174 crore including interest as detailed in **Figure 3.4**. Given the age of pendency, some of these loans may not be recoverable.

Figure 3.4: Age wise details of Loans and Advances in arrears

(₹ in crore)

Arrears as on 31 March 2024						
Sl. No.	Category of Loanee	No. of States/UTs/Entities	Period of arrears (in years)	Principal	Interest	Amount
1.	States/UTs Government	23	>25	469	1,531	2,000
		05	15-25	3,348	3,405	6,753
2.	Other Entities	83	>25	6,774	40,758	47,532
		35	15-25	4,933	6,340	11,273
		30	5-15	5,425	5,705	11,130
		9	<5	5,419	2,067	7,486
Total		185		26,368	59,806	86,174

Source: Section 2 and 3 of Statement 15, UGFA for FY 2023-24

Our test check in 19 Ministries/Departments shows that an amount of ₹27,675.15 crore was outstanding as detailed in **Annexure 3.3**.

3.3 Issues related to transparency and disclosure

3.3.1 Reserve Funds

In Government Accounts, Reserve Funds are constituted for renewal and replacement of assets, specific and well-defined purposes under any statutory provision or otherwise. The reserve funds are financed by way of budgetary support and /or grants, contributions, cess, or levy raised and collected in the Consolidated Fund and transferred to the designated reserve funds in the Public Account by following the procedure prescribed for accounting of these transactions.

Transfer of levies and cess collections to designated funds

Government imposes levies/cess and other charges to raise funds for specific purposes. It is imposed as an additional tax besides the existing tax. The accounting of such receipts is, in most cases, regulated by legislation and Rules which often provide for creation of Reserve Funds to ensure that these levies/charges/cesses are used for intended purposes. In FY 2023-24, an amount of ₹3,79,598 crore¹⁹ was collected as cess/charges/levies, which was 10.95 *per cent* of the Gross Tax Revenue of the Union Government.

The Public Accounts Committee (17th Lok Sabha) in its 69th Report (August 2023) took note of short transfer and recommended that prior to imposition of levy, a scientific study should be conducted about the quantum of money required and the likely time period within which the same is expected to be collected through proposed levy. Further, since the burden eventually falls on the common man, the Committee felt that a review of cesses be periodically undertaken to determine the extent of achievement of the intended purpose by prescribing a specific timeframe. The Committee recommended that the proceeds from the levies should be credited to the reserve funds regularly.

Test check of Cess and Levies collected during FY 2023-24 revealed cases of short/non-transfer of collected amounts, as discussed in following paragraphs. The aggregate impact of test checked funds till 31 March 2024 was short transfer of ₹3,69,307²⁰ crore to the designated reserve fund in the Public Accounts. Short transfer to two Reserve Funds during FY 2023-24 is given below in **Figure 3.5**. Short transfer in respect of other reserve funds have been discussed in succeeding paragraphs.

¹⁹ Cess collections also include Universal Access Levy collected from Telecom Service Providers.

²⁰ ₹2,505.52 crore for IEPF for FY 2023-24, ₹5,968.10 crore for MNHF for FY 2023-24, ₹2,93,948.16 crore for OADB from FY 1974-75 to FY 2023-24, ₹23,458.92 crore for MUSK from FY 2018-19 to FY 2023-24 and ₹43,426.35 crore for PMSSN from FY 2018-19 to FY 2023-24.

Figure 3.5: Statement showing short transfer to Reserve Funds during FY 2023-24*(₹ in crore)*

SI No.	Name of the Fund	Purpose	Name of Ministry	Fund balance as on 31.03.23	Cess collected during FY 2023-24	Amount transferred to the Fund	Amount of Short Transfer
1	Investor Education and Protection Fund (IEPF)	Activities relating to investors' education, awareness and protection	Ministry of Corporate Affairs	86.57	2,525.52	20	2,505.52
2	Monetization of National Highways Fund (MNHF)	Infrastructure development	Ministry of Road Transport and Highways	148.05	15,968.10	10,000	5,968.10

3.3.1.1 Non-transfer of Cess on crude oil to Oil Industry Development Board (OIDB)

Oil Industry (Development) Act, 1974 provides for establishment of Oil Industry Development Board (OIDB) for the development of Oil Industry and for that purpose levy a duty of excise on crude oil and natural gas as a cess.

We found that as per the Annual Report 2023-24 of OIDB, since FY 1974-75 to FY 2023-24, total cess on crude oil collected by the Government was ₹2,94,850.56 crore (including ₹18,845.98 crore during FY 2023-24). It is also significant that since FY 1974-75 to FY 1991-92, only ₹902.40 crore has been transferred to the OIDB and thereafter no funds have been transferred to the OIDB, out of the cess collected each year.

The Ministry of Finance in its reply stated (March 2025) that a decision has since been taken to constitute 'Oil Industry Development Fund' (OIDF) in compliance with Section 18 of the Oil Industry Development Act, 1974 in the non-interest bearing- section of Public Account. The fund shall stand operationalized from FY 2024-25.

3.3.1.2 Short Transfer of Health and Education Cess collections

The Government imposed an Education Cess @ two *per cent* on all central taxes w.e.f. 1st April 2004. In order to expedite the efforts of the Government in universalizing access to secondary education and expanding the reach of the higher education sector, the Government through the Finance Act (2007) levied an additional Education Cess @ one *per cent* of income tax and surcharge. From 01 April 2018, the then existing three *per cent* education Cess was replaced by the Health and Education Cess (HEC) @ four *per cent* to fulfil the commitment of the Government to provide and finance, quality health services and universalize quality basic education and secondary and higher education.

The nature and apportionment to reserve funds funded from Health and Education Cess (HEC) is as follows:

Prarambhik Shiksha Kosh (PSK):

The Prarambhik Shiksha Kosh (PSK) was introduced in November 2005 to receive the proceeds of Education Cess at the rate of two *per cent* on major Central Taxes through Finance (No.2) Act, 2004. The proceeds of the Education Cess are credited to PSK and spent on Sarva Shiksha Abhiyan (now Samagra Shiksha) and Mid-Day Meal (now PM Poshan) Scheme of the Government.

Madhyamik and Uchchar Shiksha Kosh (MUSK):

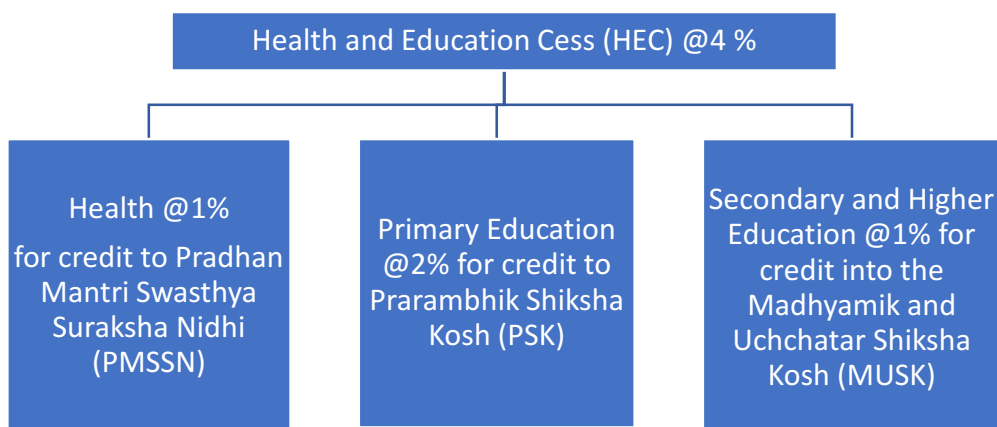
The Government in 2017, approved the creation of a non-lapsable pool in the Public Account for secondary and higher education known as "Madhyamik and Uchchar Shiksha Kosh" (MUSK) into which all proceeds of "Secondary and Higher Education Cess" was to be credited.

Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN):

The PMSSN was approved by the Union Cabinet in March 2021, as a single non-lapsable reserve fund for credit of one *per cent* share towards Health, out of the four *per cent* Health and Education Cess (HEC).

Accruals into the PMSSN were to be utilized for the flagship schemes of the Ministry of Health & Family Welfare. The Administration and maintenance of the PMSSN is entrusted to Ministry of Health & Family Welfare; and in any financial year, the expenditure on such schemes of the MoHFW would be initially incurred from the PMSSN and thereafter, from Gross Budgetary Support (GBS).

Apportionment:



On scrutiny of apportionment of the HEC proceeds for credit into the respective reserve funds since 2018-19, we found short transfer of this cess in the designated reserve funds and its utilization during examination of Statement 13 of the Finance Accounts as shown in **Figure 3.6:**

Figure 3.6: Statement showing collections on account of H&EC and amount transferred to respective Reserve Funds

(₹ in crore)

Year	H&EC collected (four per cent)	Share for Health (one per cent)		Share for Primary Education (two per cent)		Share for Secondary and Higher Education (one per cent)	
		Amount Collected	Transfer to PMSSN	Amount Collected	Transfer to PSK	Amount Collected	Transfer to MUSK
2018-19	41,310	10,327.50	Nil	20,655.00	25,227.90	10,327.50	Nil
2019-20	39,241	9,810.25	Nil	19,620.50	26,848.35	9,810.25	Nil
2020-21	35,895	8,973.75	Nil	17,947.50	30,168.34	8,973.75	Nil
2021-22	52,750	13,187.50	Nil	26,375.00	31,788.25	13,187.50	Nil
2022-23	61,814	15,453.50	18,339.27	30,907.00	38,000.00	15,453.50	14,250.00
2023-24	71,159	17,789.75	13,776.63	35,579.50	28,400.00	17,789.75	37,833.33
Total	3,02,169	75,542.25	32,115.90	1,51,084.50	1,80,432.84	75,542.25	52,083.33

Source Statement 8, and 13 of respective UGFA.

The Ministry of Finance in its reply stated (March 2025) that combined transfer of the funds to the designated Reserve Funds (PSK, MUSK and PMSSN) was ₹3,66,152.31 crore during FY 2018-19 to FY 2023-24, which was more than total collection of the Health and Education Cess during this period. However, as per UGFA, total amount transferred to the designated Reserve Funds (PSK, MUSK and PMSSN) during FY 2018-19 to FY 2023-24 was ₹2,64,632.07 crore. This needs to be reconciled by the Ministry.

3.3.2 Dormant Accounts

We found that nine²¹ Reserve Funds and 21²² Deposits accounts were lying dormant for at least three financial years or more with an accumulated net credit balance of ₹834.37 crore. The oldest Reserve Fund and Deposits account was dormant since FY 2002-03. The list of dormant reserves (**Annexure 3.4**) and Deposit Accounts (**Annexure 3.5**) have been annexed for reference. The fact that the accounts are dormant imply that they may have outlived their purpose and need to be reviewed on priority so as to optimally utilize the credit balances.

3.3.3 Persistent use of Minor Head 800

Minor Head 800 with nomenclature 'other receipts' / 'other expenditure', is used under receipt and expenditure Major Heads, to account for transactions which cannot be accounted under any specific minor head. However, for the purpose of transparency, every item of expenditure and receipt should be accounted under its specific head of account, thus minimizing the use of the omnibus head Minor Head 800.

We found that under three Major Heads of accounts, more than 50 per cent of expenditure under each Head, amounting to ₹6,024.15 crore (86.76 per cent of total expenditure of ₹6,943.43 crore under these Major Heads), was classified under Minor Head '800- Other Expenditure' as detailed in **Annexure 3.6**. Similarly, under four Major Heads of accounts, more than 50 per cent of the receipts under each Head, amounting to ₹2,231.42 crore

²¹ Seven reserve funds had a credit balance of ₹308.23 crore, rest two had a debit balance of ₹0.23 crore.

²² Eighteen Deposit Accounts had a credit balance of ₹723.91 crore and three Deposit Accounts had debit balance of ₹197.54 crore.

(69.27 *per cent* of the total receipts of ₹3,221.42 crore under these Major Heads), was classified under Minor Head '800–Other Receipts' as detailed in **Annexure 3.7**.

During a test check of records of Ministry of Power(FY 2023-24), it was noticed that an amount of ₹9,286.97 crore was booked under Minor Head-800 constituting around 57 *per cent* of expenditure under 'Major Head:2801 Power' of ₹16,134.46 crore. Also, in respect of Ministry of Defence, it was noticed that an amount of ₹542.13 crore was booked under Minor Head-800 constituting around 91 *per cent* of receipts under 'Major Head:0049 Interest Receipts' amounting to ₹595.78 crore, during FY 2023-24.

Replies from the concerned Ministries are awaited.

3.3.4 Retention of funds outside Government Account- Non-operationalisation of SEBI Reserve Fund

In January 2005, the Ministry of Finance, Department of Economic Affairs (DEA) directed²³ all Ministries and Departments of the Government to ensure that funds of regulatory bodies be maintained in the Public Account. Retention of funds outside Government Account had also been commented upon in the earlier Reports of the Comptroller and Auditor General on the Accounts of the Union Government²⁴.

The Government of India brought various amendments to Section 14 of SEBI Act, 1992 vide Finance (No.2) Act, 2019 that shall come into force on such date as the GoI may, by notification, in the Official Gazette, appoint. The amendment, inter alia, proposes that the SEBI Board shall constitute a Reserve Fund in the Public Accounts of India and 25 *per cent* of the annual surplus of the SEBI General Fund in any year shall be credited to such Reserve Fund and such Fund shall not exceed the total of annual expenditure of preceding two financial years.

However, we observed that SEBI Reserve Fund was yet to be made operational. As a one-time measure, an amount of ₹1,000 crore was remitted in August 2021 to the Consolidated Fund of India as Revenue Receipts under MH:1475 'Other General Economic Service' from SEBI General Fund. Thereafter no such transfer was effected. At the end of March 2024, SEBI had a surplus income of ₹1,064 crore for the year. Details of the surplus income and closing balance under SEBI General Fund at the year-end, since March 2015, are depicted in **Annexure 3.8**.

We also noticed that SEBI had requested MoF in August 2021 to omit the amendments made to Section 14 of SEBI Act, 1992 vide Finance (No.2) Act, 2019, which was yet to be done.

The matter was referred to DEA, MoF (November 2024) and MoF in its reply (December 2024) stated that the issue is under active consideration.

²³ Government of India, Ministry of Finance, Department of Economic Affairs (Budget Division), O.M.No.F.1(30)-B(AC)/2004 dated 7 January 2005

²⁴ C&AG Report No.1 of 2015 (Para 2.1.3), Report No.50 of 2015 (Para 2.2.3), Report No.34 of 2016 (Para 2.2.2) & Report No.44 of 2017 (Para 2.2.2)

3.3.5 Incorrect booking of income from investment of PLI/RPLI Funds

On comparison of Statement 14 (MH:8016.01.102-PLIF and MH:8016.02.102-RPLIF) of the UGFA 2023-24 and revenue accounts of Postal Life Insurance Fund (PLIF) and Rural Postal Life Insurance Fund (RPLIF), we observed that income from investment of PLI/RPLI Funds in Dated Securities amounting to ₹941.91 crore (PLIF- ₹502.05 crore²⁵ and RPLIF- ₹439.86 crore²⁶) was booked in excess in the UGFA. The error occurred due to misclassification made by O/o Director of Accounts (Postal), Nagpur.

When we pointed it out, O/o Director (PLI), Kolkata replied (November 2024) that the booking of interest income from Government of India Special Security Floating Rate Bond (GOISSFRB) was made as per statement received from O/o Director of Accounts (Postal), Nagpur (September 2024). DAP Nagpur had rectified the excess amount during FY 2024-25.

As the Revenue Accounts and Balance Sheet of PLIF/RPLIF for the year ended 31 March 2024 was not finalized, O/o Director (PLI), Kolkata was able to update the Accounts along with an appropriate disclosure, but no such disclosure was effected in UGFA.

3.3.6 Understatement of working expenses payable to DoP

According to the OM issued by the O/o Directorate of Postal Life Insurance (PLI), New Delhi dated 7 July 2023, the amount of Goods and Services Tax (GST) availed as Input Tax Credit (ITC) under Reverse Charge Mechanism (RCM) by the Post Office in respect of GST on incentive paid to sales force of Postal Life Insurance Fund (PLIF)/ Rural Postal Life Insurance Fund (RPLIF), should be adjusted against the annual working expenses payable to DoP from FY 2023-24 onwards.

We found that ₹191.39 crore was booked under 'Promotional and Marketing', which included GST. As per the applicable rate of GST @ 18 per cent, GST works out to ₹29.20 crore²⁷. We noted from Financial Review Report (FRR) of PLIF (FY 2023-24) that ₹44.27 crore was adjusted against the working expense payable to DoP. Thus, ₹15.07 crore was adjusted in excess of the amount due for claim towards GST under RCM (₹29.20 crore), which resulted in understatement of working expense payable to DoP for PLIF. Similarly, ₹10.13 crore²⁸ was adjusted in excess in RPLIF. The reply in this regard is still awaited.

²⁵ PLIF (UGFA-₹1,391.42 crore, Revenue Account- ₹889.37 crore)

²⁶ RPLIF (UGFA-₹768.15 crore, Revenue Account- ₹328.29 crore)

²⁷ ₹1913942383*18/118= ₹29,19,57,312.66

²⁸ ₹128.62 crore booked under 'incentive paid to the insurance sales force' of RPLI, on which GST works out to ₹19.62 crore but ₹29.75 crore was adjusted against working expense payable to DoP.

3.4 Internal Controls

3.4.1 Government Investments

Test check of Government Investments revealed the following audit observations, which includes difference between two statements of UGFA, non-accounting of equity shares and mismatch of information between UGFA and PSUs accounts.

3.4.1.1 Non-Accounting of equity shares

M/s Vodafone India Limited (VIL) had opted (January 2022) for conversion of the entire interest arising from the deferment of spectrum auction instalments and AGR instalments, into Equity which was approved (June 2022) by the Government. In February 2023, M/s VIL allotted to the Gol 1613,31,84,899 number of equity shares of face value of ₹10 each, valuing ₹16,133.18 crore. We observed from the Finance Accounts of DoT (FY 2023-24) that the effect of these transactions was yet to be made in the books of DoT.

On being pointed out, DoT replied (December 2024) that necessary initiation with MoF for opening of new heads in this regard was under process. The Department needs to take necessary steps at the earliest, to account for required entries in the books of DoT to present true and fair view in financial statements.

3.4.1.2 Non reconciliation with PSUs accounts

Statement 11 of the UGFA provides details of the Union Government's investment in Public Sector and other entities. Cross verification of information on Government Companies/ Corporations/ Banks and Societies, etc. contained in the UGFA with the audited Annual Financial Statements of the concerned entities revealed discrepancies as detailed in **Figure 3.7**.

Figure 3.7: Discrepancies in Government investment in two sets of information

Entity	Equity investment by Government			
	As per Statement 11 of UGFA 2023-24		As per Annual Report 2023-24 of Entity	
	No. of shares	Percentage	No. of shares	Percentage
Oil and Natural Gas Corporation (ONGC)	446,01,13,072	60.41%	740,88,67,093	58.89%
Bharat Petroleum Corporation of India Ltd.	35,47,83,293	54.93%	114,91,83,592	52.98%
Industrial Development Bank of India (IDBI)	505,70,00,000	52.71%	488,98,71,903	45.48%

3.4.1.3 Non-updation after fresh investment

In case of 14 entities, we noticed that though fresh investment was made by the Government during the year, however, the percentage share of Government's investment was not updated accordingly in the statement, as detailed in **Annexure 3.9**.

When we pointed out, O/o CGA in its reply (July 2024) stated that reference has been made to concerned Ministries.

3.4.1.4 Non-updation after disinvestment

We noticed that the amount of disinvestment carried out by the Government in six entities (as detailed in **Annexure 3.10**) was updated taking into consideration the disinvested equity. However, the percentage of Government's share in the entities, was not updated at the end of FY 2023-24.

3.4.1.5 Non-reconciliation of shares issued

The Government of India {Ministry of Housing and Urban Affairs (MoHUA)} made an investment during FY 2023-24 of ₹500 crore in MAHA (Nagpur & Pune) Metro Rail Corporation Ltd. and was entitled for allotment of 50 crore shares @ ₹10 each. As per Statement 11, 4.60 crore shares were allotted, and 46 crore shares were pending for allotment. Thus, Statement 11 shows incorrect / excess number of shares amounting to ₹6 crore (60 lakh shares @ ₹10 each), allotted to MoHUA during FY 2023-24.

The Ministry, in its reply (September 2024), stated that the entity had allotted 4 crore shares to MoHUA during the year, not 4.6 crore shares as depicted in Statement 11. Accordingly, Statement 11 needs rectification, which will reflect in FY 2024-25.

3.4.1.6 Difference in two set of figures relating to 'Dividends and Profits'

'Dividends and Profits' received by the Government in FY 2023-24 under MH:0050 of Statement 8 of the UGFA shows a balance of ₹1,70,890.50 crore, whereas total amount of dividend/interest received from entities as per Statement 11, comes to ₹1,70,888.20 crore. Thus, there is a difference of ₹2.30 crore between these statements. Reply of the Ministry is awaited.

3.4.2 Guarantee Fee

Under Article 292 of the Constitution, Government of India (GoI) give sovereign guarantees to enable Central Government entities, Public Sector Companies etc. to raise resources on favourable terms. Government Guarantee Policy (May 2022) governs the grant of the guarantees. At the end of FY 2023-24, total sum of guarantees outstanding was ₹3,26,912.46 crore. In turn, the Government collects guarantee fee from the entities.

We noted an instance of short-recovery of guarantee fee totalling to ₹178.81 crore, as detailed in **Figure 3.8**.

Figure 3.8: Details showing short receipt of Guarantee Fee

(₹ in crore)

Sl.No.	Ministry/ Department	Guarantee Fee receivable	Guarantee Fee received	Short receipt of Guarantee Fee
1	Department of Pharmaceuticals-IDPL (M/o Chemicals and Fertilisers)	100.43	0	100.43
2	Mahanagar Telephone Nigam Limited (MTNL) (Department of Telecommunications)	78.38	0	78.38
	Total	178.81	0	178.81

We observed that Indian Drug Pharmaceutical Ltd. (IDPL) was a sick CPSE and was under closure in terms of Union Cabinet decision dated 28/12/2016. Further, Department of Pharmaceuticals in its reply (December 2024) stated that Department has sent a proposal (November 2024) to Department of Public Enterprises for seeking approval of MoF for book adjustment of IDPL liabilities equal to an amount of ₹4,022.10 crore (which includes Government Guarantee of ₹100.43 crore) against total Government of India dues of ₹5,139.11 crore, to help reduce the liability of IDPL and expedite closure of PSU. A reply from DoT is awaited.

3.4.3 Cash balances

Scrutiny of Statement 13 revealed a net cumulative difference of ₹1,267.02 crore²⁹ (credit) – {Civil Ministries ₹546.73 crore (credit), Union Territories ₹285.99 crore (credit) and Non-Civil Ministries ₹434.30 crore (credit)} between the cash balance of the Reserve Bank Deposits and Union Government Finance Accounts. The net cumulative difference of ₹1,267.02 crore (credit) was due to netting of credit balance of ₹2,530.38 crore and debit balance of ₹1,263.36 crore. Thus, total cash balance to be reconciled with RBI at the end of the FY 2023-24 was ₹3,793.74 crore.

Further, detailed scrutiny of cash balances in test checked Ministries/Departments with reference to difference in closing balance between Statement 13 and RBI figures is shown in **Annexure 3.11**. A reply of the Ministry is awaited.

3.5 Classification errors

We found several deviations leading to misclassification amounting to ₹4,214.07 crore. Of these, ₹3,283.50 crore related to receipts and remaining misclassifications aggregating to ₹930.57 crore related to expenditure and largely related to misclassification of capital expenditure as revenue expenditure and vice versa (₹654.88 crore).

3.5.1 Misclassification in receipts

- (i) Receipts of non-tax revenue nature amounting to ₹683.74 crore in Central Board for Direct Taxes (CBDT) and ₹894.03 crore in Central Board of Indirect Taxes and Customs (CBIC) were wrongly booked under Minor Head 800 – ‘Other Receipts’ of relevant Major Heads of tax revenue.

The department stated (July 2024) that booking under Minor Head 800 – ‘Other receipts’ below relevant Major Heads includes both tax revenue and non-tax revenue nature and classification is done on the basis of Challans provided by the taxpayers. Further, it was stated that the percentage of booking under Minor Head 800 under MH 0021 (Taxes on Income) is less than 1 *per cent*.

The reply of the department (CBDT) is not tenable as the amount booked under Minor Head 800 of MH 0021 (Taxes on Income) was ₹680.63 crore, which is substantive amount. Also, on examination we found that the nature of receipts were

²⁹ Credit balance as per RBI (CAS), Nagpur (₹4,505.88 crore) and as per UGFA (₹3,238.86 crore).

of non-tax revenue nature and should have been booked under relevant non-tax revenue Major Heads, instead of tax revenue.

- (ii) It was further observed that despite separate Minor Heads already existing under same/other Major Heads of Tax Revenue, receipts like Interest Recovery, Penalties, Tax/Duty collections, etc. were shown under the Minor Head 800 of relevant Major Heads. Such misclassification that we found during test check, aggregated to ₹19.72 crore in CBDT and ₹1,686.01 crore in CBIC.

The department (CBIC) stated that the amount remitted by taxpayers under Minor Head 'Others' on GSTN portal in respect of GST (MH: 0005, 0008 and 0009) is accounting under Minor Head 800 (Other Receipts).

For correct accounting of transactions, the department needs to take remedial action in this regard.

3.5.2 Misclassification of expenditure

Article 112(2) of the Constitution stipulates that the Annual Financial Statements shall distinguish expenditure on revenue account from other expenditure. The principles for classifying the expenditure on Revenue account and Capital account should accordingly be adhered to.

Office of the Controller General of Accounts issues directions to the Ministries on accounting procedures. The six-tier classification of accounts is given in **Figure 3.9** with example of specific Major Head (2210: Medical and Public Health).

Figure 3.9: Classification of accounting of transactions

Attribute of transaction	Example	Classification
Function	Medical & Public Health (2210)	Major Head (4 digits)
Sub-function	Medical Education, Training and Research (05)	Sub-major Head (2 digits)
Programme	Ayurveda (101)	Minor Head (3 digits)
Scheme	Grants to National Institute of Ayurveda, Jaipur (02)	Sub-head (2 digits)
Sub-scheme	Swachhta Action Plan (96)	Detailed Head (2 digits)
Nature of Transaction	Grants-in-Aid General (31)	Object Head (2 digits)

Thus, each transaction gets recorded in 15 digits, as per the above example.

Rule 78 of GFR, 2017 stipulates that classification of transactions in Government Accounts shall have closer reference to functions, programmes and activities of the Government and the object of expenditure, rather than the department in which the receipt or expenditure occurs. Further, Rule 8 of the DFPR specifies object heads that fall under the category 'object class VI' for Capital Expenditure'. These object heads can, therefore, only be used for classifying expenditure of capital nature and correspond only with capital Major Heads. Object heads falling under other object classes (class I to V) are generally used for

classifying revenue expenditure and should ordinarily not correspond with the capital Major Heads. Misclassifications related to expenditure are detailed below.

- (i) Under three grants, revenue expenditure of ₹14.28 crore was incorrectly classified as capital expenditure and capital expenditure of ₹640.60 crore as revenue expenditure, as detailed in **Annexure 3.12A** and **3.12B**.
- (ii) In 20 cases under three grants, funds aggregating to ₹168.94 crore were booked under wrong object heads as detailed in **Annexure 3.12C**.
- (iii) The Government of India constituted Indian National Space Promotion and Authorisation Centre (IN-SPACe) in October 2021 as an autonomous agency in Department of Space (DoS) for enabling space activities as well as usage of DoS owned facilities by Non-Government Private Entities. However, DoS operated other object heads for release of grants-in-aid to IN-SPACe - ₹17.64 crore under revenue section and ₹34.64 crore under capital section as detailed in **Annexure 3.12D**. IN-SPACe being an autonomous body under DoS, the funds should have been released under object heads '31', '35' and '36'. This resulted in understatement of expenditure of ₹17.64 crore under object head '31- Grants-in-aid- General' and '36- Grants-in-aid- Salaries' in revenue section and ₹34.64 crore under object head '35- Grants for creation of Capital Assets' in capital section. This issue was also raised in IN-SPACe's accounts of FY 2022-23. Reply of DoS was awaited (February 2025).
- (iv) Department of Space incorrectly booked Canteen related expenditure of ₹10.53 crore under Minor Head 101 – Space Technology instead of correct Minor Head 800 – Other Expenditure under Major Head 3402 as required under the extant instructions issued by the Department of Personnel & Training (DoPT). Further, expenditure of ₹41.52 crore relating to 'Technology Demonstration Spacecraft-01 (TDS-01)' was incorrectly booked under Minor Head 105 – INSAT instead of correct Minor Head 101- Space Technology. Reply is awaited from the Department (February 2025).
- (v) In one case under Ministry of Road Transport and Highways, revenue expenditure of ₹2.42 crore was wrongly booked under capital major head as detailed in **Annexure 3.12E**.

3.5.2.1 Misclassification of Expenditure by DoT

In October 2019, as part of a revival plan, the Cabinet approved a Voluntary Retirement Scheme (VRS) for BSNL and MTNL employees. The scheme, estimated to cost ₹29,937 crore (₹17,169 crore for ex-gratia payments and ₹12,768 crore for preponed pension benefits), was to be funded through budgetary allocations over ten years. Following the Cabinet's approval, 91,191 employees (76,804 from BSNL and 14,387 from MTNL) opted for voluntary retirement.

All pension payments of Central (Civil) pensioners are debited to MH:2071- Pensions and other retirement benefits. However, in respect of VRS optee, the pension until the optee reaches 60 years of age, was to be booked under a separate head (MH:3275 Other Communication Services).

Our audit revealed that DoT booked ₹3,443.08 crore of regular pension payments under HoA:3275.00.800.94 "Incremental Pension Payment" instead of the correct HOA:2071.01.101.01 "Ordinary Pension". This has resulted in misclassification of expenditure and over-utilization of budgetary allotment for "incremental pension" as detailed in **Annexure 3.13**. This misclassification stemmed from improper mapping of accounts in the pension management system (SAMPANN) and unclear instructions to accounting offices.

This misclassification was compounded by procedural violations, as DoT opened new sub-heads without consulting the O/o C&AG of India and the Budget Division of Ministry of Finance.

The root cause lay in the SAMPANN portal, which lacks automated controls to properly classify VRS pension payments. The current practice of default booking under MH:2071 necessitates manual transfer entries, significantly increasing the risk of errors. These practices inflated expenditure under Pension Major Head:3275 and over-utilization of budgetary allocation for "incremental pension". The matter was referred to DoT (October 2024) and reply awaited.

We recommend that DoT implements automated controls in SAMPANN to identify and correctly classify VRS pension payments based on retirement age.

Chapter

4

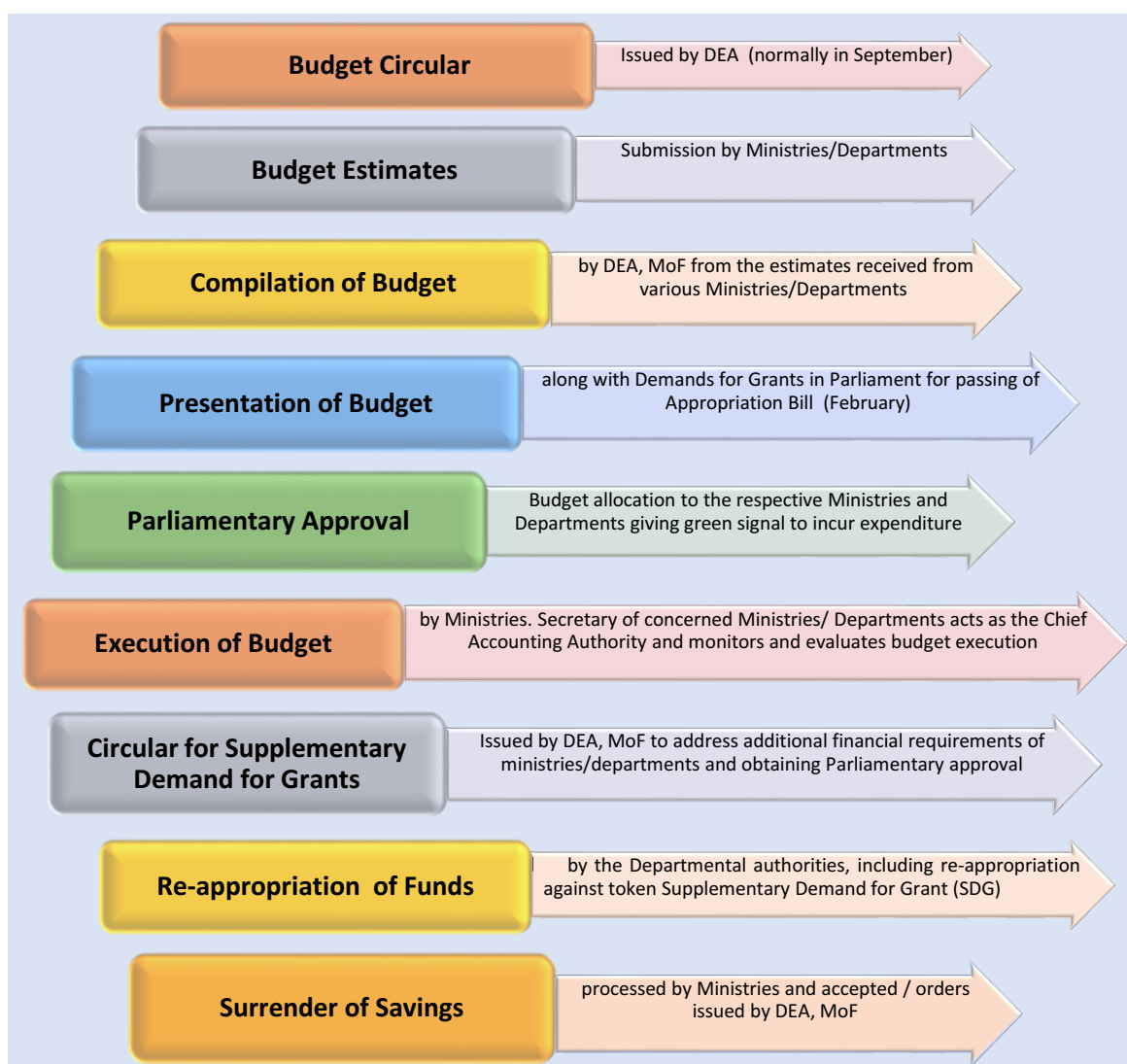
Budgetary Management

Budgetary Management

4.1 Overview of Appropriation Accounts

The Appropriation Act enacted by the Parliament authorises (under Article 114 of the Constitution) the Government to draw specified sums, segregated under Demand for Grants from the Consolidated Fund of India (CFI) for identified services and purpose. Parliament also approves (Article 115 of the Constitution) Supplementary Grants during the course of the financial year. Appropriations are made against demands that are entirely 'Charged' to CFI. Grants are made against demands that are either fully 'Voted' or partly 'Voted' and partly 'Charged'. There are six Appropriations and 96 Grants in FY 2023-24.

Figure 4.1: Budget Process



Ministries prepare budget estimates (BE) in accordance with the General Financial Rules and instructions issued by the Budget Division of Department of Economic Affairs (DEA), Ministry of Finance (MoF). These instructions envisage that the BEs are prepared realistically to meet all expenditure requirements and ensure that unspent balances are avoided. The BEs are further scrutinised by DEA, MoF before incorporation in Budget documents.

4.1.1 Details of Provisions and Expenditure

Figure 4.2 shows the break-up of provision, expenditure and savings in Ministries/Departments of Civil, Defence, Railways and Posts, while Segment³⁰-wise details are given at Annexure 4.1.

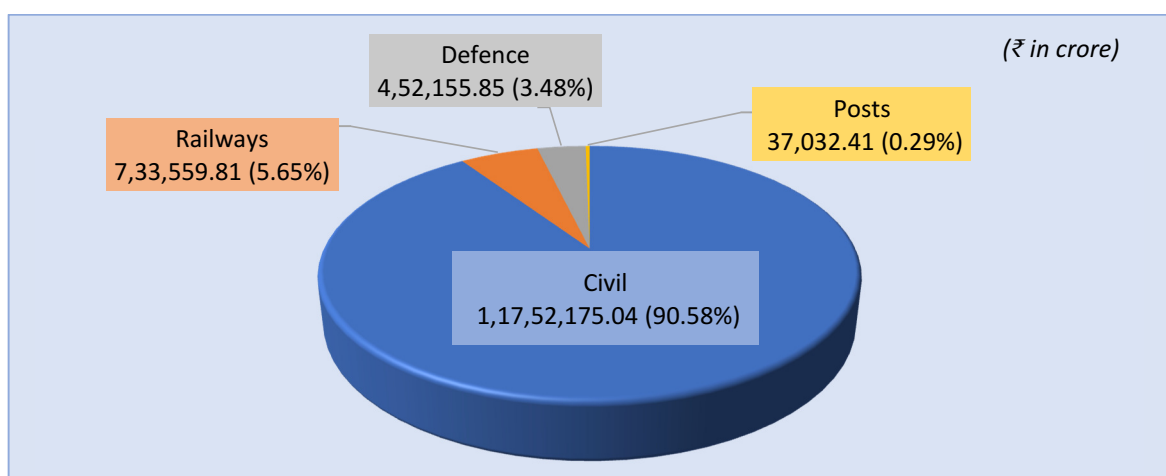
Figure 4.2: Provision, Disbursements and Savings³¹

(₹ in crore)

Appropriation Accounts (No. of Grants)	Original Provision (O)	Supplementary Provision (S)	Total Provision (O+S)	Disbursements	Savings (-) (in per cent)
Civil (98)	1,31,75,331.58	2,99,716.64	1,34,75,048.22	1,17,52,175.04	-17,22,873.18 (12.79%)
Railways (1)	7,71,629.59	771.49	7,72,401.08	7,33,559.81	-38,841.27 (5.03%)
Defence (2)	4,39,633.61	28,976.50	4,68,610.11	4,52,155.85	-16,454.26 (3.51%)
Posts (1)	40,553.38	183.76	40,737.14	37,032.41	-3,704.73 (9.09%)
Total (102)	1,44,27,148.16	3,29,648.39	1,47,56,796.55	1,29,74,923.11	-17,81,873.44 (12.07%)

The bulk of the total gross expenditure i.e., 90.58 per cent, was incurred by the Civil Ministries as shown in Figure 4.3.

Figure 4.3: Break-up of Expenditure



³⁰ Each Grant/Appropriation may have four segments – Revenue (Charged), Revenue (Voted), Capital (Charged) and Capital (Voted).

³¹ In Appropriation Accounts, variations are explained with reference to amounts sanctioned by Parliament including supplementary grants or appropriations and expenditure there against. Negative variations are referred to as 'Savings' and positive variations as 'Excess'.

Most of the grants (60 per cent) had budgets of less than ₹10,000 crore and 17 grants had a budget of over ₹1,00,000 crore, of which only two appropriations – Interest Payment and Repayment of Debt- exceeded ₹10,00,000 crore as detailed below in **Figure 4.4** and **Annexure 4.2**.

Figure 4.4: Categorization of grants/appropriations based on amount of funds authorized by Parliament (O+S)

Category	Sanctioned Provision (O+S)	No. of grants/appropriations
1	Upto ₹999 crore	18
2	₹1,000 crore to ₹9,999 crore	43
3	₹10,000 crore to ₹99,999 crore	24
4	₹1,00,000 crore to ₹9,99,999 crore	15
5	₹10,00,000 crore and above	2
Total		102

4.1.2 Charged and voted disbursements

Overall, the Charged expenditure was 67.46 per cent of the total disbursements from CFI in FY 2023-24 as detailed below in **Figure 4.5**.

Figure 4.5: Charged and voted disbursements

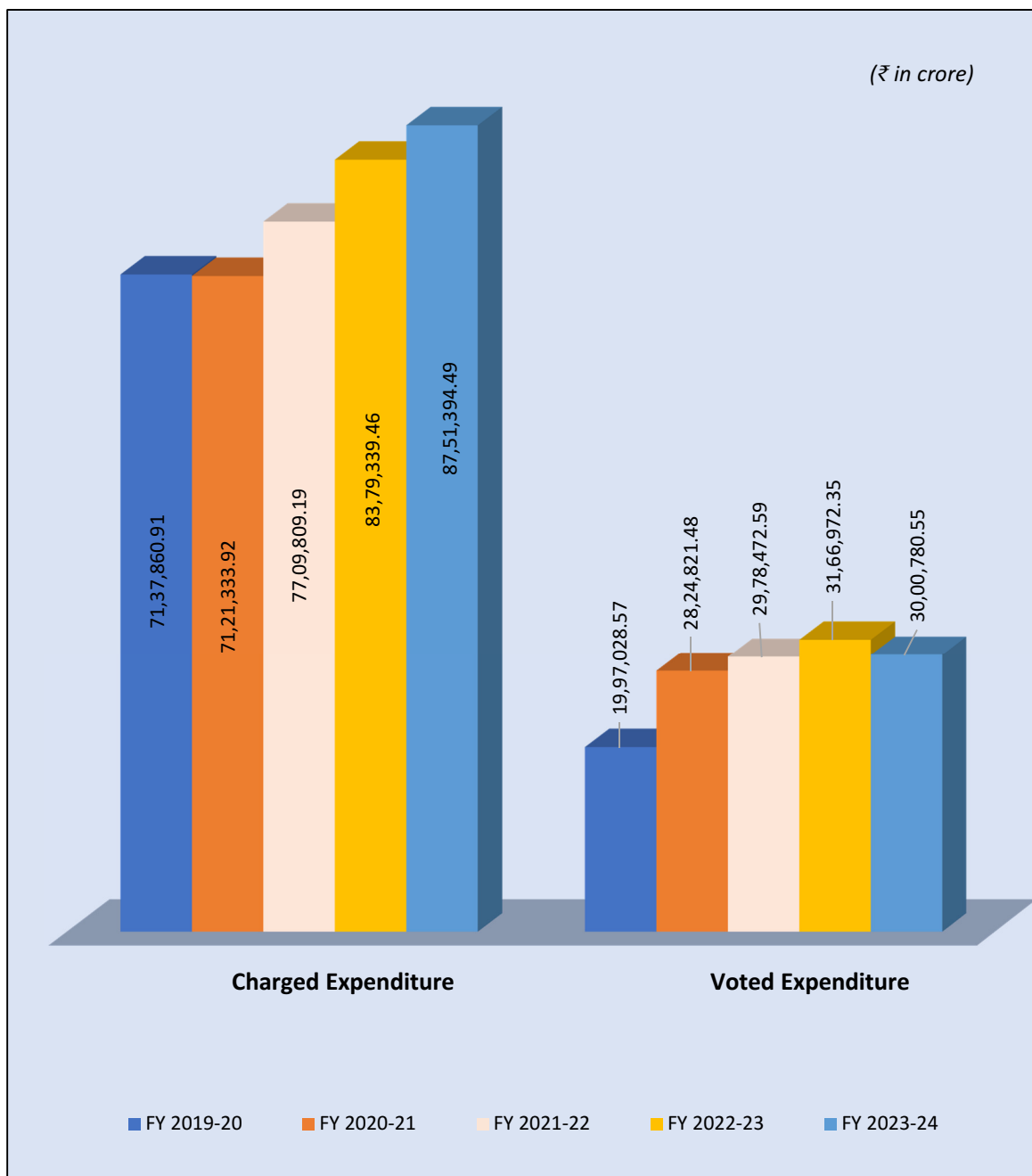
(₹ in crore)

Appropriation	Total Provision	Disbursements	Savings (-) Excess (+)
Charged			
Civil	1,02,65,175.66	87,51,394.49	-15,13,781.17
Railways	1,354.03	1,471.48	117.45
Defence	261.91	149.38	-112.53
Posts	1.17	0.19	-0.98
Total	1,02,66,792.77 (69.57%)	87,53,015.54 (67.46%)	-15,13,777.23 (84.95%)
Voted			
Civil	32,09,872.56	30,00,780.55	-2,09,092.01
Railways	7,71,047.05	7,32,088.33	-38,958.72
Defence	4,68,348.20	4,52,006.47	-16,341.73
Posts	40,735.97	37,032.22	-3,703.75
Total	44,90,003.78 (30.43%)	42,21,907.57 (32.54%)	-2,68,096.21 (15.05%)
Grand Total	1,47,56,796.55	1,29,74,923.11	-17,81,873.44

Charged expenditure was 74.47 per cent of the total disbursements of Civil disbursement from CFI in FY 2023-24. The major charged disbursement under Civil Ministries consisted of two Appropriations viz., Repayment of Debt (₹74,62,492.88 crore being 63.50 per cent

of total Civil disbursement) and Interest Payments (₹11,02,651.05 crore being 9.38 per cent of total Civil disbursement), and one Grant viz., Transfers to States (₹1,79,830.32 crore being 1.53 per cent of total Civil disbursement). Charged disbursement has been on an upward trend, with the increase being significant in FY 2022-23 and FY 2023-24 (Figure 4.6).

Figure 4.6: Charged and Voted disbursements in Civil Ministries/Departments



4.2 Variations from authorisation

Out of 102 grants, the savings exceeded 20 per cent of the provision in respect of 28 grants in FY 2023-24. Five grants namely Ministry of Minority Affairs (66.66 per cent), Ministry of Development of North Eastern Region (66.45 per cent), Ministry of Tourism

(66.24 per cent), Ministry of Petroleum and Natural Gas (65.62 per cent) and Ministry of Planning (64.72 per cent) showed savings between 61 to 80 per cent of sanctioned provisions as detailed in **Figure 4.7** and **Annexure 4.2**. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.2 in respect of Civil Grants have been verified and found correct.

Figure 4.7: Categorization of grants/appropriations based on percentage of variation (excess/savings)

% of Saving/Excess with respect to sanctioned provision (O+S)	No. of grants/appropriations showing	
	Savings	Excess
0% - 20%	74	Nil
20% >= 40%	16	Nil
40% >= 60%	7	Nil
60% >= 80%	5	Nil
Total	102	Nil

4.2.1 Excess Expenditure

In FY 2023-24, no excess at Grant / Appropriation level was noted. We analysed the excess at segment level and sub-head level as shown below:

4.2.1.1 Excess expenditure at segment level

Article 114(3) of the Constitution provides that no money shall be withdrawn from the CFI except under appropriations made by law. Excess over the budgetary provision, if any, are required to be regularised by the Parliament under Article 115(1)(b) of the Constitution.

Out of 102 Grants/Appropriations, under one segment in one Grant (Transfers to States-Capital Charged), expenditure of ₹31,308.41 crore was incurred against the authorisation of ₹29,600.00 crore resulting in excess expenditure of ₹1,708.41 crore (₹17,08,40,95,000) during FY 2023-24. The excess over Grants / Appropriations is required to be regularised under Article 115(1)(b) of the Constitution. Reply from the Department is awaited (March 2025).

4.2.1.2 Excess expenditure incurred at minor/sub-head level

As per the Rule 61 of GFR, 2017, the Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions without the specific approval of the Chief Accounting Authority. In turn, before approving any excess under a head, the Financial Advisers and Chief Accounting Authorities shall ensure availability of funds through Re-appropriation/Supplementary Demand for Grants.

We found excess expenditure of ₹25 crore or more aggregating to ₹3,471.46 crore³² in FY 2023-24 under 14 minor/sub-heads relating to 9 Grants/Appropriations, without

³² Excess expenditure aggregating to ₹3,471.46 crore includes excess expenditure of ₹1,708.41 crore pointed out in para no. 4.2.1.1.

ensuring adequate provisioning of funds through re-appropriations/Supplementary Demands. Details are at **Annexure 4.3**. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.3 in respect of Civil Grants have been verified and found correct.

An illustration of such case of excess expenditure is as follows:

Department of Economic Affairs incurred excess expenditure of ₹508.69 crore under sub-head 'Gold Monetisation Scheme 2015' over and above the total provision during the FY 2023-24, as detailed in **Figure 4.8** below.

Figure 4.8: Excess expenditure under Sub-head 'Gold Monetisation Scheme 2015'

(₹ in crore)

Sub-Head	Provision	Total provision	Actual Expenditure	Excess expenditure
4046.00.206.06-Gold Monetisation Scheme 2015	O-1,000.00 S-388.10 R-Nil	1,388.10	1,896.79	508.69

The Department replied (July 2024) that gold mobilization under the scheme during the FY 2023-24 exceeded its estimations and there was an increase in handling charges paid to banks. There was also increase in the value of Gold, as a result Gold deposits have increased which led to excess expenditure over the grant. Further, the Department assured us that it always endeavours to prepare realistic budget provisions and to ensure that the budget provisions are utilised optimally but some factors i.e. value of Gold, Gold Deposits etc. was not in its hands. It was further replied (March 2025) that the expenditure was within the overall outlay approved under the Demand.

The reply does not acknowledge the responsibility of the Financial Advisors and Chief Accounting Authority to raise demands for funds through re-appropriation/Supplementary Demand for Grants, to avoid excess expenditure under any head.

4.2.2 Savings

During FY 2023-24, the total savings under all the Grants/Appropriations were ₹17,81,873.44 crore and constituted 12.07 *per cent* of total authorisation. This is against 2.64 *per cent* savings of total authorisation during FY 2022-23, which is indicative of inadequate due diligence in budget formulation and/or shortfall in budget performance. We analysed the savings at grant/appropriation level, segment level, minor/sub-head level along with analysis of reasons for savings, as shown below.

4.2.2.1 Significant savings at Grant/Appropriation level

We observed savings of ₹5,000 crore or more at Grant/Appropriation level in 14 Grants/Appropriations during FY 2023-24 as shown in **Annexure 4.4**. The savings aggregated to ₹17,02,237.27 crore under these grants/appropriations which constituted 95.53 *per cent* of the total savings of ₹17,81,873.44 crore under

102 Grants/Appropriations. Savings under four grants/appropriation namely Repayment of Debt (₹14,85,959.83 crore), Transfers to States (₹46,012.89 crore), Ministry of Railways (₹38,841.27 crore) and Ministry of Petroleum and Natural Gas (₹32,956.62 crore) were higher than others. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.4 in respect of Civil Grants have been verified and found correct.

Out of the above 14 Grants/Appropriations with savings of ₹5,000 crore or more in FY 2023-24, six Grants had persistent savings in FY 2021-22 and FY 2022-23 as well, as shown in **Figure 4.9**. Persistent savings under the grant '42-Transfers to States' exceeded ₹46,000.00 crore each year.

Figure 4.9: Persistent Savings of ₹5,000 crore or more during FY 2021-22 to FY 2023-24

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	Amount of Savings		
		FY 2023-24	FY 2022-23	FY 2021-22
1	42-Transfers to States	46,012.89	67,882.04	61,547.08
2	85-Ministry of Railways	38,841.27	27,193.69	27,118.10
3	13-Department of Telecommunications	21,037.97	12,420.67	29,767.44
4	1-Department of Agriculture and Farmers' Welfare	13,155.29	22,427.54	8,177.19
5	46-Department of Health and Family Welfare	9,122.15	14,472.40	39,826.18
6	25-Department of School Education and Literacy	5,148.41	14,659.28	22,062.17

Persistent savings were registered despite being regularly pointed out in our Audit Reports and the advisory issued by MoF on realistic budgeting on the directions of the Public Accounts Committee.

We recommend a renewed focus on improving the forecast accuracy in budget estimation in view of persistent saving of ₹5,000 crore and above in various grants.

4.2.2.2 Significant Savings at Segment level

The Public Accounts Committee requires that savings in a Grant/Appropriation amounting to ₹100 crore and above be explained to the Committee. Detailed Explanatory Notes, prepared segment³³ wise are furnished by the respective Ministry/Department to the Public Accounts Committee.

Savings of ₹100 crore or more occurred in 95 segments of 70 Grants/Appropriations amounting to ₹17,81,358.77 crore. Savings under four segments under seven grants/appropriations exceeded ₹10,000 crore each, constituting 1.02 per cent to 91.61 per cent of sanctioned provisions. Further, savings exceeded ₹10,000 crore in three

³³ Each Grant/Appropriation may have four segments – Revenue (Charged), Revenue (Voted), Capital (Charged), and Capital (Voted).

segments under one grant, i.e. 'Transfers to States' in FY 2022-23 as well as in FY 2023-24. Details are given in **Annexure 4.5**. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.5 in respect of Civil Grants have been verified and found correct.

4.2.2.3 Significant savings at minor/sub-head level

Our scrutiny of 101³⁴ Grants/Appropriations revealed 259 cases³⁵ of significant savings in 58 Grants/Appropriations i.e., savings of ₹500 crore or more at minor/sub-head level and savings of more than 25 *per cent* of allocations subject to a minimum of ₹100 crore at minor/sub-head level.

Savings under 10 minor/sub-heads under seven grants/appropriations exceeded ₹10,000 crore each. Further, under appropriation 'Repayment of Debt', savings under four minor/sub-heads³⁶ ranged from ₹87,397.66 crore to ₹10,49,066.54 crore. The entire provision under 32 minor/sub-heads aggregating ₹1,63,718.60 crore under 15 grants/appropriations was not utilized. Details are given in **Annexure 4.6A** and **4.6B** respectively.

Out of the above 259 cases of significant savings in FY 2023-24, 51 cases under 25 grants/appropriations had persistent savings in FY 2021-22 and FY 2022-23 as well, as detailed in **Annexure 4.6C**. Persistent savings of ₹10,000 crore or more occurred in two cases under Appropriation 'Repayment of Debt' during FY 2021-22 to FY 2023-24.

Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.6 in respect of Civil Grants have been verified and found correct.

4.2.2.4 Non-surrender of savings

Rule 62(2) of GFR, 2017 stipulates that the savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately as foreseen without waiting till the end of the year. Accordingly, MoF stipulated (February 2024³⁷) a deadline of 08 March 2024 for Ministries/Departments for intimating to it all surrenders of savings under each unit of Appropriation.

However, we noticed that out of savings of ₹17,81,873.44 crore under all Grants/Appropriations, a small portion i.e. ₹38,235.44 crore (2.15 *per cent* of total savings) were not surrendered and were allowed to lapse under 64 Grants/Appropriations where amount not surrendered was more than rupees one crore each. Details are given in **Annexure 4.7**.

³⁴ 98 Civil grants, one DoP and two Defence.

³⁵ Savings under Major Head 2552 and 4552 pertaining to NER have been excluded as these are non-functional heads (except Grant 23-M/o DoNER).

³⁶ (6001.00.103.01-91 Days Treasury Bills ₹87,397.66 crore, 6001.00.114-Ways and Means Advances ₹3,00,687 crore, 6001.00.115-14 Days Treasury Bills ₹10,49,066.54 crore and 6001.00.127-Cash Management Bills ₹1,00,000 crore)

³⁷ Ministry of Finance's O.M. F.N.2(12)-B(D)/2024 dated 22 February 2024.

4.2.2.5 Analysis of reasons of savings

Analysis of the reasons reported by the Ministries/Departments for the afore-mentioned 259 cases of savings of ₹500 crore or more at minor/sub-head level revealed that the Ministries/Departments had given generalised reasons such as less claims, less demand, requirement of less funds, less utilisation, less receipt of viable proposals, etc. in large number of cases, thus adding little value to the understanding of a user of the Accounts. This was in contravention of Para 11.5.2 of Civil Accounts Manual which stipulates that the reasons for variations should be brief, lucid and analytical to be mentioned as per their importance. General reasons like 'due to over estimates', 'based on actual expenditure', 'due to less (or more) expenditure', 'due to less (or more) demands' etc. should be avoided and Ministry/Department shall be requested to elucidate correct and specific reasons.

Savings of ₹500 crore or more at minor/sub-head level as discussed in paragraphs 4.2.2.3 above have been categorised in **Annexure 4.8A** (Civil Grants/Appropriations) based on broad reasons for the savings, as summarised in **Figure 4.10**.

Figure 4.10: Categorisation of savings

Category	Amount (₹ in crore)
Unrealistic budget estimation	15,57,993.27
Less receipt of proposals/claims/demands	90,353.98
Operational issues	1,58,678.73
Due to regulation of expenditure	18,437.94
Non-transfer/ transfer of funds	33,777.97

"Receipt of Less/no Proposal" is the most common reason for savings which is used in 25 Sub-heads out of 120 Sub-heads having savings of ₹500 crore and more, and accounted for saving of ₹55,519.26 crore.

An illustration of such case of savings is as follows:

Under Grant-Transfers to States, we observed that there were persistent savings ranging from ₹674.70 crore to ₹18,804.65 crore during the last three years (FY 2021-22 to FY 2023-24) under four sub-heads namely, 'Assistance to State from NDRF for Calamities of Severe Nature', 'Urban Bodies Grants (States)', 'Urban Health and Wellness Centres (for Urban)' and 'Scheme for Special Assistance as Loan to States for Capital Expenditure'.

We further observed that mostly similar reasons for savings were recorded in all the three years against savings under each head as detailed in **Annexure 4.8B**. These reasons included requirement of less funds and reduction of provision at revised estimates stage by Ministry of Finance, receipt of lower amount from Nodal Ministry for release of grant, non-compliance of stipulated conditions by the concerned States and non-submission of Utilization certificates under the Scheme. This indicates that savings were the result of

injudicious formulation of budget without considering trend of the previous year's spending and ineffective coordination by nodal Ministries with the State governments.

4.3 Supplementary Provisions

Article 115(1) of the Constitution stipulates that Supplementary Grant or Appropriation is required to be obtained before payment is made, when savings are not available within a segment of Grant/Appropriation for meeting additional requirement of funds or if the expenditure is to be made on 'New Service'³⁸ or 'New Instrument of Service'³⁹.

4.3.1 Unnecessary supplementary provisions

Examination of cases⁴⁰ where supplementary provision of ₹10 crore or more was made in addition to original provisions, showed that in 28 minor/sub-heads under 16 Grants, supplementary provisions amounting to ₹5,143.91 crore were obtained during FY 2023-24 in anticipation of higher expenditure, but final expenditure of ₹92,967.41 crore was lower than even the original provision of ₹96,135.40 crore. The unnecessary provisioning resulted in additional saving of ₹5,143.91 crore. Details are given in **Annexure 4.9**.

Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.9 in respect of Civil Grants have been verified and found correct.

4.4 Re-appropriation of funds

PAC in its 83rd Report (15th Lok Sabha, 2012-13) noted that re-appropriation of funds can be made only when it is positively known or genuinely anticipated that the appropriation for the unit from which funds are proposed to be transferred will not at all be utilised in full or there is reasonable certainty that savings can be effected in the unit of appropriation.

4.4.1 Injudicious re-appropriation from/to minor/sub-heads

Scrutiny of re-appropriations exceeding ₹10 crore revealed in 20 cases across 14 Grants/Appropriations, where re-appropriations aggregating to ₹5,082.22 crore were made although sanctioned provision under the minor/sub-heads were adequate. This led to savings of ₹8,051.92 crore under the heads, as detailed in **Annexure 4.10A**.

Similarly, in 12 cases under four Grants, re-appropriations aggregating to ₹5,758.58 crore were injudiciously made from these minor/sub-heads to other heads and resulted in avoidable excess expenditure of ₹2,078.86 crore in these minor/sub-heads, as detailed in **Annexure 4.10B**. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.10 A & B in respect of Civil Grants have been verified and found correct.

³⁸ Refers to expenditure beyond certain limit arising out of a new policy decision not brought to the notice of Parliament earlier, including a new activity or a new form of investment.

³⁹ A large expenditure beyond a certain limit arising out of an important expansion of an existing activity.

⁴⁰ Unnecessary supplementary provisions under Major Head 2552 and 4552 pertaining to NER have not been included here as these are non-functional heads (except Grant 23-M/o DoNER).

4.4.2 Failure to re-appropriate funds to functional heads leading to excess expenditure in Department of Post

Para 6.2 of Budget Circular for FY 2023-24 stipulates that Budget provisions towards projects for development of North Eastern Region and Sikkim may be provided under the respective projects below the Major Head '2552-North Eastern Region' for Revenue expenditure and the Major Head '4552-Capital Outlay on North Eastern Region'/Major Head '6552- Loans for North Eastern Region' for Capital expenditure for eventual re-appropriation to correct functional heads of expenditure, to which the expenditure will be finally booked.

Our scrutiny of provisions made under Department of Posts (DoP) during FY 2023-24 revealed that out of total provision of ₹143.46 crore, the department did not re-appropriate provision of ₹138.43 crore from non-functional heads (MH 2552 and 4552) to functional heads. This resulted in excess expenditure at the sub-head level in the functional heads (MH 3201 and 5201). Major head wise details of funds not re-appropriated from non-functional heads to functional heads are shown in **Figure 4.11**.

Figure 4.11: Major head wise details of funds not re-appropriated from non-functional heads to functional heads

(₹ in crore)

HoA	O	S	R	Final Provision (O+S+R)	Actual Expenditure	*Excess (+) *Saving(-)
3201 (Functional head)	39,145.83	0.01	-4,453.47	34,692.38	35,645.52	953.14
2552 (Non-functional head)	10.59	0.00	-0.19	10.40	0.00	-10.40
5201 (Functional head)	1,029.71	168.12	-164.60	1,033.23	1,136.89	103.66
4552 (Non-functional head)	117.24	15.63	-4.84	128.03	0.00	-128.03

* With respect to Final Provision, O: Original, S: Supplementary, R: Re-appropriation

The Department replied (December 2024) that re-appropriation of ₹10.40 crore from MH-2552 to MH-3201 and ₹128.02 crore from MH-4552 to MH-5201 was done with the approval of Secretary (Posts). We were assured that the audit observation had been noted and eventual re-appropriation of budget provisions towards projects/schemes for development of North Eastern Region and Sikkim to appropriate functional heads of expenditure would be done as per instructions in the Budget Circular from FY 2024-25.

The reply with respect to re-appropriation of ₹10.40 crore from MH-2552 to MH-3201 and ₹128.02 crore from MH 4552 to MH 5201 is not acceptable because no such re-appropriation was shown in Stage-III Accounts of DoP for the FY 2023-24.

4.5 Irregular Expenditure

Our examination of appropriation accounts revealed the following irregularities in incurring expenditure.

4.5.1 Failure to obtain Legislative approval for augmenting provisions

MoF stipulated⁴¹ on several occasions that augmentation of provision by way of re-appropriation to the object heads (i) 'Grants-in-aid (GIA General, Salaries and Creation of Capital Assets)' (ii) 'Subsidies' and (iii) 'Major Works' would attract the same limitation as applicable to New Service/New Instrument of Service and it can be done only with prior approval of Parliament. Failure to observe these orders have been pointed out time and again in C&AG's Audit Reports on Union Government Accounts. In this context, PAC⁴² was of the view that MoF should institute mechanisms for ensuring that provisions under the above object heads beyond specified limits are not augmented without approval of Parliament.

We noted that expenditure of ₹5,173.41 crore was incurred against total authorisation (₹4,410 crore) under object head '2215.01.102.19.15.31-Grants-in-Aid-General' resulting in excess expenditure of ₹763.41 crore under Department of Drinking Water & Sanitation in FY 2023-24. This attracts provisions for New Service/New Instrument of Service and should be done only with prior approval of Parliament.

The Department replied that there was no excess booking under HoA-2215.01.102.19.15.31 since re-appropriation of funds amounting to ₹20 crore from HoA-2215.01.102.19.01.35 to HoA-2215.01.102.19.15.31 was made through a token supplementary in first batch of Supplementary Grant 2023-24.

The reply is not acceptable as there was excess expenditure of ₹763.41 crore even after considering the token supplementary of ₹20 crore.

4.5.2 Expenditure incurred without a budget line

Article 114(3) of the Constitution of India provides that no money shall be withdrawn from the Consolidated Fund of India except under appropriation made by law. Further, Article 115 provides for obtaining supplementary demands for Grants if a requirement arises for supplementary or additional expenditure upon some new works/services not contemplated in the budget.

We noted that an amount of ₹66,507.20 crore was incurred under 34 minor/sub-heads, with expenditure of more than rupees one crore each, across 18 Grants/Appropriations without any budget provision as detailed in **Annexure 4.11**. Department of Expenditure (O/o CGA) replied (March 2025) that figures with respect to Annexure 4.11 in respect of Civil Grants have been verified and found correct.

⁴¹ Department of Economic Affairs orders (May 2006) and clarifications thereon (May 2012 and July 2015).

⁴² PAC 83rd Report (2012-13), 15th Lok Sabha.

With respect to Appropriation-Interest Payment, DEA replied that provisions under 2049.01.134.01 and 2049.01.134.02 at the BE stage were clubbed with BE under 2049.01.101-Interest on Market Loans. Later on, the amount was timely re-appropriated from 2049.01.101 to meet expenditure under 2049.01.134. In case of 7.33% Postal Life Insurance GOI Special Security 2033, the securities were issued at the end of 2022-23 (28/3/2023 and 3/3/2023) at the investor's request, therefore, no provision was kept at the BE stage for payment of interest on the securities. Later on, expenditure under 2049.60.111.07 and 2049.60.111.08 was met through re-appropriation from savings available under other heads.

The above reply is not acceptable because the expenditure incurred under the HoA in question of the concerned appropriation, as detailed in the annexure, does not have parliamentary authorization which is in violation of the constitutional provisions.

An illustration of such case of expenditure under Appropriation-Repayment of Debt which accounts for ₹59,976.73 crore of such expenditure is as follows:

As per Rule 50 (3) of General Financial Rules 2017, the detailed estimates of expenditure shall include suitable provision for liabilities of the previous years that is to be discharged during the year.

As per Rule 10(6) of DFPRs 1978, any order for re-appropriation, issued during a financial year, which has the effect of increasing the budget provision under a sub-head by more than 25 *per cent* of budget estimate or ₹5 crore, whichever is more, shall be reported to the Parliament along with the last batch of Supplementary Demands of the financial year.

We noticed that no original budget provision was made for FY 2023-24 against Minor head '6001.00.125-Special Central Government Securities issued to NSSF against reinvestment of sums received on redemption of Special Central/ State Government Securities' under Appropriation -Repayment of Debt. But ₹59,976.73 crore was re-appropriated to the Minor head on 31/3/2024 and the total provision was spent without reporting to the Parliament.

While confirming the facts and figures, the DEA stated (September 2024) that as there is uncertainty in receipt of claims from the investors and considering the past trends of unclaimed matured amounts, no provision was included in the BE 2023-24.

Further, while admitting that repayment of NSSF securities was a scheduled payment, the Department replied (March 2025) that maturity date of these securities could not be ascertained due to non-availability of documents, the securities being very old (issued in FY 1999-2000 at the time of constitution of NSSF in Public Account). Therefore, at the time of Budget preparation, the amount couldn't be exactly assigned in the requisite head of account. However, the RE figure was duly shown in the AFS/DG/DDG for the year 2024-25 and these documents were laid before the Parliament along with other budget documents. Thus, the Parliament was kept informed about the extant provision. It was further replied

that necessary steps were taken and details have been sought from the RBI, to have exact maturity profile of the NSSF securities so that such incidences are avoided in future.

The reply is not acceptable because the expenditure of ₹13,765.58 crore and ₹32,602.28 crore were incurred during May-2023 and September-2023 respectively, but the Department did not report to the Parliament in the second and last batch of Supplementary Demand for Grants for the FY 2023-24, which was laid in the Parliament on 5/2/2024.

Similarly, we observed that ₹450.23 crore was booked against nil budget under the head '2014.00.102.02-Establishment' in Revenue (Charged) Segment in Annexure-II (Details of Recoveries Adjusted in Accounts in Reduction of Expenditure) of Grant No. 53- 'Chandigarh' for FY 2023-24. Booking of ₹450.23 crore without Parliamentary authorisation is in violation of the above Constitutional provisions.

4.5.3 Unsanctioned expenditure under Ministry of Railways

Expenditure incurred by Indian Railways in excess of sanctioned estimates, expenditure incurred without detailed estimates and miscellaneous overpayments etc. are recorded in objection books by the Zonal Railways administration and treated as unsanctioned expenditure. During FY 2023-24, unsanctioned expenditure of ₹9,122.24 crore involving 1999 cases was incurred. Similar audit comments were made in the previous C&AG's audit reports for FY 2018-19 to FY 2022-23. We noted that the Ministry had not reduced the cases of unsanctioned expenditure despite being pointed out in the previous C&AG's audit reports.

4.6 Rush of expenditure during March and last quarter of the financial year

In terms of Rule 62(3) of GFR 2017, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

Further, Ministry of Finance vide O.M. dated 25/5/2022 stated that expenditure not more than 33 *per cent* and 15 *per cent* of the budget estimate shall be permissible in the last quarter and last month respectively, during a financial year.

4.6.1 Rush of expenditure in respect of grants/appropriations

We noted expenditure up to 73.82 *per cent* of BE in March and upto 84.97 *per cent* of BE in last quarter of 2024 were made in respect of nine grants as detailed in **Annexure 4.12**, in contravention of the provisions of rules and extant instructions.

4.6.2 Expenditure not aligned with QEA (Quarterly Expenditure Allocation) plan

As per the Ministry of Finance O.M. No. F.No.21(1)-B(PD)/2014 dated 22 July 2015, the Modified Cash Management System seeks to achieve the following objectives:

(i) Obtain greater evenness in the budgeted expenditure within the financial year, especially in respect of items entailing large sums of advance releases and transfers to corpus funds; (ii) Reduce rush of expenditure during the last quarter, especially the last month of the financial year; (iii) Reduce tendency of parking of funds; (iv) Effectively monitor the expenditure pattern; and (v) Better planning of Indicative Market Borrowing Calendar of the Central Government.

Further, MoF O.M. dated 21.08.2017 stipulated that the Monthly Expenditure Plan (MEP) would form the basis of Quarterly Expenditure Plan (QEP) and Ministries/Departments will not be allowed to release payments beyond QEP (equal to sum of MEPs) within that quarter without prior consent of Budget Division. Practice of expenditure beyond QEP without prior approval of Secretary (Expenditure) would be viewed adversely.

We analysed the quarterly trend of expenditure of Ministry of Electronics and Information Technology (MeitY) and found that it was not consistent with the QEA as detailed in **Figure 4.12**.

Figure 4.12: Quarterly Expenditure Allocation & Actual Expenditure of MeitY for the year 2023-24

(₹ in crore)

Quarter	Quarterly Expenditure Allocation	Actual Expenditure	Deviation
1 st	3,974.50	1,366.31	(-)2,608.19
2 nd	4,313.25	2,741.81	(-)1,571.44
3 rd	4,581.07	3,675.94	(-)905.13
4 th	3,680.22	4,816.07	(+)1,135.85
Total	16,549.04	12,600.13	(-)3,948.91

The pace of utilisation is slack in the first two quarters leading to tail-ending it to the last quarter when the year is closing. This shows deficient programme management and lack of a robust and real time monitoring mechanism.

The Ministry replied (November 2024) that the QEP, for the last two quarters becomes redundant when there is a change in RE provision. It was further stated that once RE is fixed, MoF did not stress upon the QEP but on utilization of the total provision earmarked in RE without breaching the RE ceilings and adhering to last quarter and last month ceilings. This reply, as practical as it may appear, effectively dilutes the Modified Cash Management System.

4.7 Outstanding utilisation certificates

As per rule 238 (1) & (2) of GFR 2017, in respect of non-recurring Grants to an Institution or Organisation, a certificate of actual utilization of the Grants received for the purpose for which it was sanctioned, should be insisted upon in the order sanctioning the Grants-in-aid. The Utilization Certificate (UC) should be submitted within twelve months of the closure of the financial year by the Institution or Organisation concerned. Where such certificate is not received from the Grantee within the prescribed time, the Ministry or Department will be at liberty to blacklist such Institution or Organisation from any future grant, subsidy or other type of financial support from the Government. In respect of recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after UC in respect of Grants of preceding financial year is submitted. Release of Grants-in-aid in excess of 75 *per cent* of the total amount sanctioned for the subsequent financial year shall be done only after submission of the UC and the annual audited statement relating to Grants-in-aid released in the preceding year are submitted to the satisfaction of the Ministry/Department concerned.

From information furnished by 22 Departments/Ministries, we noted that 37,986 UCs aggregating to ₹72,764.09 crore were outstanding as on 31 March, 2024 as detailed in **Annexure 4.13**. Of these, 16,596 UCs amounting to ₹62,199.11 crore pertains to the last three years (2020-21 to 2022-23). The earliest period of the grants sanctioned for which the UCs were outstanding pertains to the year 1977-78. This indicates that the Departments/ Ministries were not concerned about funds that were to be properly accounted for under these outstanding UCs.

Since the receipt of UCs is the only mechanism to vouch that the funds have been utilised for intended purpose, the Department should put in place a strong mechanism to ensure timely submission of UCs by the grantee bodies.

In reply, Ministry of Labour & Employment noted (August 2024) the audit observation for future compliance, while MoHUA, Ministry of Planning, Ministry of DoNER (August 2024), Department of Pharmaceuticals (December 2024) and Department of Health and Family Welfare (December 2024) replied that efforts were made/being made to obtain pending UCs from the grantee Organisations/Bodies/States/UTs.

The ills of non-furnishing of UCs that has been repeatedly brought up in successive Audit Reports could be eliminated by creating a module such that expenditure incurred by implementing agencies be booked by such agencies themselves and brought within the PFMS framework.

New Delhi
Dated: 25 July 2025



(KHALID BIN JAMAL)
Director General of Audit
Finance & Communication

Countersigned

New Delhi
Dated: 29 July 2025



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

The background features a light blue collage. At the top center is a large, 3D-style Indian Rupee symbol (₹). To the left is a faint map of India. The background is filled with various financial and data-related icons, including bar charts, line graphs, and circular patterns, all rendered in a lighter shade of blue.

Annexures

Annexure-3.1
(Refer Paragraph 3.2.1 a)

Statement showing major contributors in aggregate suspense balances awaiting clearance as on 31 March 2024

(₹ in crore)

Head	Brief Particulars of the Suspense Head	Aggregate Suspense Balance (as on 31 March 2024)	Major contributors in suspense balance	Percentage of Major contributors in Aggregate suspense balance
101 PAO Suspense	This minor head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and Accountants General. Transactions under this minor head represent either recoveries effected or payments made by an Accounts Officer on behalf of another Accounts Officer against whom the minor head 'PAO Suspense' has been operated. Credit under the head is cleared by 'minus credit' when cheque is issued by the Accounts officer in whose books initial recovery was accounted for. Debit under 'PAO Suspense' is cleared by 'minus debit' on receipt and realization of cheque from the Accounts Officer on whose behalf payments were made. Outstanding debit balance under this head would mean that payments have been made by the PAO on behalf of other PAO, which are yet to be recovered. Outstanding credit balance would mean that payments have been received by the PAO on behalf of other PAO, which are yet to be paid.	8,137.25	<ol style="list-style-type: none"> 1. Central Board of Indirect Taxes and Customs (CBIC) ₹4,097.58 crore (Debit) 2. Ministry of External Affairs ₹1,324.72 crore (Credit) 3. Department of Commerce (Supply) ₹961.82 crore (Debit). 	78.46%
102 Suspense Account (Civil)	This transitory minor head 'Suspense Accounts (civil)' is operated for the accounting of transactions which for want of certain information, documents viz. vouchers, challans etc. cannot be taken to the final head of expenditure or receipt. On receipt of requisite information/documents etc., this minor head is cleared by minus debit or minus credit by contra debit or credit to the concerned major/sub-major/ minor heads of account.	1,790.43	<ol style="list-style-type: none"> 1. Department of Commerce (Supply) ₹597.59 crore (Debit) 2. Ministry of External Affairs (High Commission) ₹435.76 crore (Debit) 	64.61%

Head	Brief Particulars of the Suspense Head	Aggregate Suspense Balance (as on 31 March 2024)	Major contributors in suspense balance	Percentage of Major contributors in Aggregate suspense balance
			3. Central Board of Indirect Taxes and Customs (CBIC) ₹123.37 crore (Credit)	
110 Reserve Bank Suspense Central Accounts Office	This minor head is operated in the books of the Union Government for payments of loans, grants-in-aid, share of Income Tax and share of union excise duty to the State Governments. When the payment is authorized, the respective expenditure head is debited, and credit is afforded to this suspense head. On receipt of monthly statement of accounts from RBI adjusting the account of Union Government, the Suspense Head is cleared by minus credit. At the time of repayment of loan and payment of interest thereon by the State Government, this suspense head is debited by crediting the loans/interest head. On receipt of monthly statement of accounts from RBI Central Accounts Section (CAS), Nagpur, minus debit is effected by contra debit to the MH '8675-Deposits with RBI-101-Central Civil'.	280.12	1. Department of School Education & Literacy ₹117.23 crore (Credit) 2. Department of Commerce (Supply) ₹37.68 crore (Debit) 3. Department of Economic Affairs (MoF) ₹36.22 crore (Credit)	68.23%
129 Material Purchase Settlement Suspense Account	The Minor Head 'Suspense Accounts for Purchases Abroad' is operated in the books of Controller of Aid, Accounts and Audit, MoF. The Government advises donors to make payments directly to suppliers abroad against supplies made to project authorities/ importers in India and an equal amount is kept under the suspense head till payment is received from the concerned line Ministries/ importers. The debit balance under this head indicates outstanding recoveries from the importers/ project authorities, even though the Government has already made payments for these imports.	252.30	1. Andaman & Nicobar Admn. ₹148.62 crore (Debit) 2. The Ministry of Housing and Urban Affairs (Urban Development) ₹64.09 crore (Debit)	84.30%
Aggregate Balance			₹6,343.14 crore (Debit) & ₹1,601.54 crore (Credit)	

Annexure-3.2
(Refer Paragraph 3.2.2)
List of Adverse Balances as on 31 March 2024

(₹ in thousands)

Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2024		Period from which balances are adverse
	HoA	Description	Debit/ Credit	Amount	
Statement No. 14					
1.	6002.00.207	Loans from the European Economic Community	Debit	17,53,664	2016-17
2.	6002.00.221	Loans from the Organisation of Petroleum Exporting Countries Special Fund	Debit	3,92,284	2021-22
3.	6002.00.226	Loans from the Agency for International Development U.S. A	Debit	31,68,455	2016-17
4.	6002.00.227	Loans from the Government of U.S.A under PL-480 Convertible Local Currency Credits	Debit	1	2022-23
5.	6002.00.503	Debt awaiting adjustment to loans from IDA	Debit	93,35,691	2018-19
6.	6002.00.504	Debt awaiting adjustment to loans from IBRD	Debit	1,23,82,954	2014-15
7.	6002.00.506	Debt awaiting adjustment to loans from I.F.A.D	Debit	7,20,360	2022-23
8.	6002.00.507	Debt awaiting adjustment to loans from (GOJP), Japan	Debit	3,83,172	2015-16
Statement No.15					
9.	6202.01.203	Loans for Education, Sports, Art and Culture University and Higher Education	Credit	1,119	2016-17
10.	6215.02.800	Loans for Water Supply and Sanitation - Sewage and Sanitation Other Loans	Credit	60,644	2016-17
11.	6216.02.190	Loans for Housing -Urban Housing Loans to Public Sector and other Undertakings	Credit	5,79,267	2016-17
12.	6216.80.190	Loans for Housing -General Loans to Public Sector and other Undertakings	Credit	2	2020-21
13.	6216.80.800	Loans for Housing -General Other Loans	Credit	12,190	2020-21
14.	6225.01.800	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities Welfare of Scheduled Castes Other Loans	Credit	829	1994-95
15.	6245.01.101	Loans for Relief on Account of Natural Calamities Drought Gratuitous Relief	Credit	896	1986-87
16.	6245.02.101	Loans for Relief on Account of Natural Calamities Floods Cyclones Gratuitous Relief	Credit	2,157	1997-98

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Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2024		Period from which balances are adverse
	HoA	Description	Debit/Credit	Amount	
17.	6401.00.104	Loans for Crop Husbandry Agricultural Farms	Credit	829	2016-17
18.	6402.00.102	Loans for Soil and Water Conversation Soil Conservation	Credit	8,530	1995-96
19.	6402.00.203	Loans for Soil and Water Conversation Land Reclamation and Development	Credit	592	2007-08
20.	6405.00.106	Loans for Fisheries Mechanisation of Fishing Crafts	Credit	532	2016-17
21.	6425.00.107	Loans for Cooperation Loan to Credit Co-operatives	Credit	5,24,497	2017-18
22.	6425.00.108	Loans for Cooperation Loan to other Co-operatives	Credit	9,01,694	2003-04
23.	6515.00.102	Loans for Other Rural Development Programmes Community Development	Credit	259	1986-87
24.	6801.00.201	Loans for Power Projects Hydel Generation	Credit	8,80,938	2004-05
25.	6801.00.205	Loans for Power Projects Transmission and Distribution	Credit	13,91,766	2005-06
26.	6851.00.102	Loans for Village and Small Industries Small Scale Industries	Credit	11,900	2006-07
27.	7051.01.190	Loans for Ports & Light Houses Major Ports- Loans to Public Sector and Other Undertakings	Credit	40,39,701	2018-19
28.	7053.00.190	Loans for Civil Aviation Loans to Public Sector and other Undertakings	Credit	3,77,537	2010-11
29.	7601.01.436	Loans and Advances to State Governments, Loans for Non Plan Schemes, Crop Husbandry Commercial Crops	Credit	1	2018-19
30.	7601.04.312	Loans for Centrally Sponsored Plan Schemes Urban Development-Integrated Development of Small/Medium Towns	Credit	1	2012-13
31.	7601.04.360	Loans for Centrally Sponsored Plan Schemes Welfare of Scheduled Tribes- Other Loans	Credit	408	2012-13
32.	7601.04.726	Loans for Centrally Sponsored Plan Schemes Village and Small Industries-Handloom Industries	Credit	6,960	2012-13
33.	7601.04.786	Loans for Centrally Sponsored Plan Schemes Flood Control-Other Loans	Credit	4,115	2012-13
34.	7601.04.871	Loans for Centrally Sponsored Plan Schemes- Inland Water Transport-Other Loans	Credit	897	2012-13

Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2024		Period from which balances are adverse
	HoA	Description	Debit/ Credit	Amount	
35.	7601.07.800	Pre-1984-1985 Loans Other Loans	Credit	1,580	2012-13
36.	7610.00.203	Loans to Government Servants Advances for Purchase of other Conveyances	Credit	41,036	2004-05
Statement No.16					
37.	8002.00.103	Treasury Saving Deposits Certificates	Debit	6,962	1976-77
38.	8002.00.104	Defence Savings Certificates	Debit	4,622	2021-22
39.	8002.00.105	Saving Certificates-Bank Series	Debit	189	2007-08
Statement No.14					
40.	8012.00.108	Special Drawing Rights at the I.M.F.	Debit	8,26,01,891	2022-23
41.	8012.00.109	Special Deposits and Accounts Income Tax Annuity Deposits	Debit	13,983	2015-16
42.	8014.01.106	PLI Joint Endowment Assurance Schemes	Debit	40,68,062	2019-20
43.	8014.02.105	RPLI Anticipated Endowment Assurance Schemes	Debit	23,15,599	2015-16
Statement No.13					
44.	8229.00.200	Other Development and Welfare Fund	Debit	19,86,202	2007-08
45.	8232.00.101	National Rural Employment Guarantee Fund	Debit	3	2020-21 ⁴³
46.	8235.00.135	Rashtriya Swachhata Kosh	Debit	15,93,805	2015-16
47.	8337.00.104	Deposits of Railways-Non- Contributory Indian Railways Conference Associations Employees' Provident Fund- Investment Account	Debit	50	2022-23
48.	8443.00.112	Deposits for Purchases etc. in India	Debit	4,36,593	2018-19
49.	8448.00.104	Deposits of Local Funds-Funds of Insurance Association of India	Debit	291	Pre-1976-77
50.	8449.00.106	Other Deposits- Accounts under Indo-U.S. Agreement 1974	Debit	3	2018-19
51.	8551.00.101	Defence Advances	Credit	1,66,69,232	2015-16
52.	8670.00.104	Cheques and Bills- Treasury Cheques	Debit	1,14,850	2018-19
53.	8670.00.114	Cheques and Bills- Departmental (CDDOs) Electronic Advices	Debit	2,69,150	2018-19

⁴³ Adverse Balance increased from ₹2 thousand (FY 2022-23) to ₹3 thousand during FY 2023-24

Annexure-3.3
(Refer Paragraph 3.2.3)

List showing amount of Loans and Interest outstanding as on 31 March 2024

Sl. No.	Name of Ministry	Outstanding loan (₹ in crore)			Disbursement details and period of arrears
		Principal	Interest	Total	
1	Ministry of Power	3,326.39	3,293.13	6,619.52	Loan to Delhi Electricity Supply Undertaking (DESU) on 29.03.2013 and pending for 11 years
2	Ministry of Road Transport and Highways			1,392.48	Loans for Road Transport
				13.57	Loans for other transport-Road & Bridges
3	Ministry of Social Justice & Empowerment	0.58	1.61	2.19	Loan to TRIFED disbursed on 1989-90 and pending for 35 years
4	Ministry of Information & Broadcasting	933.51	1,589.18	2,522.69	₹0.54 crore pending from Hindustan Samachar, Samachar Bharati & AP state Electricity Board for 45 years from 1978-79 & ₹2,522.15 crore from Prasar Bharati since 2010-11 (99.98% of loan).
5	Ministry of Home Affairs			584.46	₹582.55 crore pending with State & UT & ₹1.91 crore with other entities & Institutions
6	Ministry of Personnel, Public Grievances & Pensions	3.62	7.15	10.77	Pending from State/UT and pending for 21 year since 2003-04.
7	Ministry of Health and Family Welfare			0.52	Loan to M/s HLL and pending for 20 years since 2004-05. It was replied by M/s HLL Ltd. (December 2024) that the loan given prior to FY 1989-90 had been repaid along with interest during 2003-04.
8	Ministry of Education- Dept. Of School Education & Literacy & Dept. Of Higher Education			75.88	₹66.54 crore pending from State/UT from 1984-85 & ₹9.34 crore from other loan entity since 1971-72
9	Ministry of Youth Affairs & Sports			1,553.82	Loan to Organising Committee Common Wealth Games pending from 2010-11
10	Ministry of Finance - Department of Revenue			2.90	Loan given for Rehabilitation of Gold Smiths during pre 1984-85 and pending for 40 years
11	Ministry of Electronics and Information Technology (MeitY)	24.89	82.98	107.87	Persist for 26 to 43 years and ₹22.01 crore (88%) owed to Electronic Trade and Technology Development Corporation Ltd (ETTDCL)

Sl. No.	Name of Ministry	Outstanding loan (₹ in crore)			Disbursement details and period of arrears
		Principal	Interest	Total	
12	Ministry of Consumer Affairs, Food and Public Distribution	19.58	66.43	86.01	Outstanding from six sugar mills since 1978-79
13	Ministry of Chemicals and Fertilizers	3,956.50	2,811.08	6,767.58	Outstanding from five entities since 1987-88 (35 years) and Interest-free loans were given to two entities viz., M/s Brahmaputra Valley Fertilizer Corporation Ltd. and M/s Hindustan Urvarak and Rasayan Ltd.
14	Ministry of Jal Shakti	9.22	597.89	607.11	The outstanding interest amount of ₹56,450.03 lakh on the write off of Plan loan remained unrecovered/unadjusted even after a lapse of a considerable period of 12 years and also Non Plan loans which are lying pending for more than 36 years alongwith interest due on such loans from Department of Water Resources, River Development Ganga Rejuvenation (DoWR, RD &GR).
15	Ministry of Animal Husbandry & Dairying	48.19	77.52	125.71	The Central Fisheries Corporation Ltd. Howrah was liquidated in 1983, and a liquidator was appointed to take over its assets, books, and records. The Ministry accepted for writeoff of outstanding loans and interest of ₹2.03 crore and ₹4.92 crore in 1995, which could not be recovered due to persistent losses. Approval for a write-off is still pending.
16	Ministry of Agriculture and Farmer's Welfare	0.33	112.04	112.37	Loans given to States/UT & Hindustan Aeronautics Ltd., Bengaluru. Ministry in its reply stated that it had taken up the matter twice (Feb 2022 and Feb 2023) with Director (Budget), DEA, Ministry of Finance, however, no response was received from the MoF.
17	Ministry of Food Processing Industries	14.87	58.06	72.93	States & other loan entities
18	Ministry of Textiles 1. British India Corporation, Kanpur (₹6,586.69 crore) 2. Birds Jute & Exports Ltd., Kolkata (₹359.10 crore)	566.50	6,445.50	7,012	The total amount outstanding from first two entities as per UGFA was ₹5,773.24 crore (pg-542 and pg-543 of UGFA 2023-24) indicating a difference of ₹1,172.55 crore between two sets of figures. The name of the third entity i.e. 'Handicraft & Handloom

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Sl. No.	Name of Ministry	Outstanding loan (₹ in crore)			Disbursement details and period of arrears
		Principal	Interest	Total	
	3. Handicraft & Handloom Export Corp. of India (₹66.21 crore)				Export Corp. of India' and its outstanding loan amount was not found recorded in UGFA 2023-24.
19	Department of Commerce			4.77	This includes ₹4.62 crore pertaining to Sudan (MH 7605.087) and ₹0.15 crore pertaining to Yugoslavia (MH 7605.082). The PAO in its reply (August 2024) stated that since the advances were more than 20 years old, the records of the same were not available.
Total outstanding				27,675.15	

Annexure-3.4
(Refer Paragraph 3.3.2)
Dormant Reserve Funds

(₹ in thousands)

Sl. No.	Nomenclature of the Head	Balance as on 31st March 2024	Dormant since FY
1.	8117.XXX-Development Fund -Investment Account	-1,099	2016-17
2.	8117.XXX-Railway -Loan to Branch Line Companies	-1,177	2016-17
3.	8121.108-Staff Benefit Funds (Railway Strategic Lines)	4,788	2016-17
4.	8226.101-Depreciation Reserve Funds of Government Commercial Departments/Undertakings	30,69,569	2019-20
5.	8229.101 Development Funds for Educational Purposes	7	2002-03
6.	8229.102 Development Funds for Medical and Public Health Purposes	60	2002-03
7.	8229.108 Mining Areas Development Funds	102	2002-03
8.	8235.101-General Reserve Funds of Government Commercial Departments/Undertakings	7,586	2008-09
9.	8235.105- General Insurance Fund	215	2019-20
	Credit Balance		₹308.23 crore
	Debit Balance		₹-0.23 crore
	Net Credit Balance		₹308.00 crore

Annexure-3.5
(Refer Paragraph 3.3.2)
Dormant Deposit Accounts

(₹ in thousands)

Sl. No	Nomenclature of the Head	Balance as on 31 st March 2024	Dormant since
1.	8342.107 - Deposits Towards Payment of Estate Duty	103	2002-03
2.	8342.108 - Deposits of Income Tax, Super Tax, Excess Profits Tax and Surcharge	12,107	2002-03
3.	8342.110 - Telephone Application Deposits	22,39,867	2002-03
4.	8342.111 - Telex Application Deposits	79,306	2002-03
5.	8342.114 - Leased Telecommunication Facility Deposits	16,947	2002-03
6.	8443.114 - Export Trade Deposits	1,52,527	2002-03
7.	8443.127 - Deposits of Local Bodies for meeting claims of Contractors/Employees/ Pensioners etc. who have migrated to Pakistan	2,106	2002-03
8.	8443.130 – Provident Societies Liquidation Accounts	13	2008-09
9.	8448.103 - Cantonment Funds	1	2003-04
10.	8448.106- Funds of the Indian Council of Agricultural Research	4,55,659	2018-19
11.	8448.109- Panchayat Bodies Funds	2	2019-20
12.	8448.111 - Medical and Charitable Funds	52	2003-04
13.	8449-102 Cement Regulation Account	5,76,446	2020-21
14.	8449.104 – Deposits of Mines Provident Fund	1,601	2002-03
15.	8449.107 – Deposits of Income Tax, Super Tax, Excess Profit Tax including Interest and Surcharge	13,393	2002-03
16.	8449.111 – Drug Prices Equalization Fund	29,96,911	2019-20
17.	8450.101 – Balance of Puducherry	4,01,290	2008-09
18.	8450.102 - Balance of Goa, Daman and Diu	-1,63,026	2002-03
19.	8450.104 - Balance of Arunachal Pradesh	-5,68,251	2002-03
20.	8450.105 - Balance of Mizoram	-12,44,138	2002-03
21.	8453.101 – Amount meant for Expenditure on Social Sector Schemes	2,90,744	2013-14
	Credit Balance		₹723.91 crore
	Debit Balance		₹-197.54 crore
	Net Credit Balance		₹526.37 crore

Annexure-3.6
(Refer Paragraph 3.3.3)

Statement showing booking of expenditure exceeding ₹100 crore and more than 50 per cent expenditure under Minor Head-800 of a Major Head

Details of Minor Head 800 (Other Expenditure) Statement No. 9 (Revenue Expenditure)				
<i>(₹ in crore)</i>				
Sl. No.	Major Head	Total Expenditure	Minor Head 800	% Share
1	2701- Medium Irrigation	6,711.95	5,800.69	86.42
2	2711- Flood Control and Drainage	102.53	101.82	99.31
	Total (A)	6,814.48	5,902.51	86.61
Details of Minor Head 800 (Other Expenditure) Statement 10 (Capital expenditure)				
3	4702- Capital Outlay on Minor Irrigation	128.95	121.64	94.33
	Total (B)	128.95	121.64	94.33
	Grand Total (A+B)	6,943.43	6,024.15	86.76

Annexure-3.7
(Refer Paragraph 3.3.3)

Statement showing booking of receipts exceeding ₹100 crore and more than 50 per cent receipts under Minor Head-800 of a Major Head

(₹ in crore)

Details of Minor Head 800 (Other Receipts) Statement No. 8				
Sl. No.	Major Head	Total Receipts	Minor Head 800	Percentage of Share
1	0030 – Stamps and Registration Fees	393.94	250.84	63.67
2	0077 – Defence Services- Navy	886.27	718.55	81.08
3	0078 – Defence Services- Air Force	1,717.41	1,038.23	60.45
4	0080 – Defence Services- Research & development	223.80	223.80	100.00
Grand Total		3,221.42	2,231.42	69.27

Annexure-3.8
(Refer to paragraph 3.3.4)

Statement showing SEBI's Financial details from FY 2014-15 to FY 2023-24

(₹ in crore)

Sl. No.	Financial Year	General Fund	Surplus/Excess over income	Reserves and Surplus
1	As at 31.03.2024	5,572.82	1,064.48	0
2	As at 31.03.2023	4,508.33	565.58	0
3	As at 31.03.2022	3,942.75	483.89	0
4	As at 31.03.2021	4,458.87	159.08	0
5	As at 31.03.2020	4,299.79	224.28	0
6	As at 31.03.2019	4,075.49	469.25	0
7	As at 31.03.2018	3,606.24	435.96	0
8	As at 31.03.2017	3,170.28	348.45	0
9	As at 31.03.2016	2,821.83	356.19	0
10	As at 31.03.2015	2,465.65	203.50	0

Annexure-3.9

(Refer Paragraph 3.4.1.3)

Statement showing non-updation of Government's share in Statement 11 despite fresh investment made during FY 2023-24

Sl. No.	Name of the Entity	Share of Government's investment in FY 2022-23	Page No & Sl. No of Entity in St. 11 (FY 2022-23)	Investment during FY 2023-24 (₹ in thousands)	Share of Government's investment in FY 2023-24	Page No & Sl. No of Entity in St. 11 (FY 2023-24)
1	Karnataka Antibiotics & Pharmaceuticals Ltd, Bengaluru	59.17%	309/30	35,500	59.17%	317/30
2	Bharat Dynamics Ltd, Hyderabad	74.93%	318/66	9,16,400	74.93%	326/64
3	Industrial Finance Corporation of India Ltd	66.35%	327/93	50,00,000	66.35%	335/91
4	Special Window for Affordable and Middle Income Housing	49.84%	329/99	1,87,71,348	49.84%	337/97
5	Haryana Rail Infra Development Corporation Ltd	49%	353/181	7,35,000	49%	361/179
6	National High Speed Rail Corporation Ltd.	77.34%	356/194	18,29,50,000	77.34%	364/192
7	Delhi Metro Rail Corporation Ltd	50%	365/230	37,87,300	50%	373/228
8	MAHA (Nagpur & Pune) Metro Rail Corporation	50%	366/231	50,00,000	50%	374/229
9	Bangalore Metro Rail Corporation Ltd.	50%	366/232	84,21,600	50%	374/230
10	Mumbai Metro Rail Corporation Ltd.	50%	367/237	35,88,300	50%	375/235
11	National Minorities Development and Finance Corporation, Delhi	83%	375/272	6,10,005	83%	383/270
12	International Finance Corporation, Washington	3.43%	388/317	36,83,273	3.43%	396/315
13	African Development Bank, Abidjan, Ivory Coast	0.22%	389/319	1,92,987	0.22%	397/317
14	Regional Rural Bank	50.12%	395/340	1,10,00,000	49.30%	403/337

Annexure-3.10

(Refer Paragraph 3.4.1.4)

Statement showing non-updation of Government's share in Statement 11 despite disinvestment of equity in the entities during FY 2023-24

(₹ in thousands)

Sl. No.	Name of Entity/ PSU	Investments upto FY 2022-23	Page No and Sl. No in UGFA FY 2022-23	Dis-investments during FY 2023-24	Investments upto FY 2023-24	Share of Government's investment in FY 2022-23 & FY 2023-24	Page No and Sl. No in UGFA 2023-24
(a)	(b)	(c)	(d)	(e=c-f)	(f)	(g)	(h)
1	Hindustan Aeronautics Ltd.	23,95,888	319/71	376	23,95,512	71.65%	327/69
2	Coal India Ltd.	4,07,56,346	322/77	18,48,818	3,89,07,528	66.13%	330/75
3	Neyveli Lignite Corporation Ltd., Neyveli	1,09,82,212	322/78	9,70,646	1,00,11,566	79.2%	330/76
4	Satluj Jal Vidyut Nigam Ltd.	2,35,48,021	323/80	19,34,602	2,16,13,419	59.92%	331/78
5	National Hydro Electric Power Corporation Ltd.	7,12,67,727	323/81	35,66,262	6,77,01,465	70.95%	331/79
6	Housing & Urban Development Corporation Ltd., New Delhi	1,63,76,774	365/227	13,62,524	1,50,14,250	81.81%	373/225

Annexure-3.11

(Refer Paragraph 3.4.3)

Statement showing difference between the cash balances of RBI and UGFA

(₹ in crore)

Sl. No.	Ministry/ Department	Balance as per Ministry/ Department	Remarks
1	Ministry of Finance-CBDT	₹23,00,217.44 (Debit) ₹3,89,652.53 (Credit)	As per Ministry record, there was net progressive difference of ₹59.31 crore (debit) at the end of FY 2023-24. O/o CGA showed a net difference of ₹116.84 crore (debit). Department replied (November 2024) that efforts are being made in consultation with RBI to reconcile the difference.
2	Ministry of Finance-CBIC	₹27.55 (Debit) ₹80.59 (Credit)	As per RBI CAS Nagpur, there was debit balance of ₹9.76 crore and credit balance of ₹3.52 crore. Also, at the end FY 2023-24, there was progressive difference of ₹103.21(76.62+26.59) crore (credit) between Ministry's accounts and RBI figures. Whereas O/o CGA showed a net difference of ₹98.93 crore (debit).
3	Ministry of Finance-Department of Financial Services	₹5,600.52 (Debit) ₹21,032.01 (Credit)	As per Ministry record, during FY 2023-24, there was net difference of ₹15,431.49 crore (credit). As per RBI CAS Nagpur, there was net difference of ₹15,424.79 crore (credit). Thus, there was difference of ₹6.70 crore between two set of figures during FY 2023-24. O/o CGA, however, showed a net difference of ₹11.82 crore (credit).
4	Ministry of Power	₹16,919.05 (Debit) ₹18,322.74 (Credit)	As per Ministry record, there was debit balance of ₹16,919.05 crore during FY 2023-24. As per RBI CAS Nagpur, there was debit balance of ₹17,258.44 crore. Thus, there was difference of ₹339.39 crore between these figures. O/o CGA, however, showed a net difference of ₹151.46 crore (debit).
5	Ministry of Road Transport and Highways	₹47,482.29 (Debit)	As per MoRTH, there was debit balance of ₹47,482.29 crore at the end of FY 2023-24. As per Reserve Bank Put Through statement, the balance was ₹47,483.66 crore, resulting into a difference of ₹1.37 crore between two set of figures. The Ministry stated (September 2024) that difference was due to non-settlement/failure of NTRP offline receipt transactions. The matter has already been taken up with concerned PAOs/RPAOs of MoRTH and the difference will be cleared in due course.
6	Ministry of Consumer Affairs, Food and Public Distribution	₹13,024.04 (Debit) ₹2,52,855.34 (Credit)	As per Ministry record, there was a net difference of ₹2,39,831.30 crore (credit). As per RBI CAS Nagpur, there was debit balance of ₹13,030.24 crore and credit balance of ₹2,52,853.61 crore. Thus, there was difference of ₹7.93 (6.20+1.73) crore between two set of figures.

Sl. No.	Ministry/ Department	Balance as per Ministry/ Department	Remarks
7	Department of Telecommunication	₹93,308.98 (Debit) ₹93,239.14 (Credit)	<p>As per Ministry record, there was net difference of ₹69.84 crore (Debit). As per RBI CAS Nagpur, there was net difference of ₹395.82 crore (Debit). Thus, there was difference of ₹325.98 crore between two set of figures.</p> <p>In reply, Department stated (December 2024) that the difference pertaining to Financial Year 2022-23 was ₹(-)324.76 crore due to receipt from Vodafone India Limited on 31st March 2023. This was corrected with a positive adjustment of ₹325.98 crore in FY 2023-24. Currently, the cash balance difference between RBI and DoT stands at ₹23.63 crore, and efforts are being made to fix this.</p>

Annexure-3.12A

{Refer to Paragraph 3.5.2(i)}

Incorrect booking of revenue expenditure as capital expenditure

Sl. No.	Grant	Amount (₹ in crore)
1	Grant No. 24- Ministry of Earth Sciences	12.72
	<p>1. Expenditure of ₹12.72 crore incurred by the Ministry towards 60 per cent cost of 34,400 number of GPS Radiosondes with 43 Ground Systems and IT systems (i.e. Desktop PC, Printer, UPS etc.) supplied at 43 number of IMD Stations was incorrectly booked under the object head '52-Machinery and Equipment' under the capital section instead of object head '21-Material and Supplies' under revenue section.</p> <p>The Ministry of Earth Sciences in their reply (August 2024) admitted the fact that consumables items (i.e. GPS Radiosondes) of ₹12.72 crore were booked as Capital items under object head-'52 Machinery and Equipment'.</p>	
2	Grant No. 60- Ministry of Housing and Urban Affairs	1.12
	<p>1. Expenditure of ₹1.12 crore incurred by the Ministry towards Mechanized Housekeeping of New Parliament Building was incorrectly booked under the object head '72-Building and Structures' under the capital section instead of object head '13-Office Expenses' under revenue section.</p> <p>The matter was reported to the Department in August 2024. Reply is awaited.</p>	
3	Grant No.95- Department of Space	0.44
	<p>1. Expenditure of ₹0.44 crore incurred by Vikram Sarabhai Space Centre (PAO-VSSC) towards FASTag Account was incorrectly booked under the object head '51-Motor Vehicles' under the capital section instead of object head '13-Office Expenses' under revenue section.</p> <p>The matter was reported to the Department in August 2024. Reply is awaited.</p>	
Total		14.28

Annexure-3.12B

{Refer to Paragraph 3.5.2(i)}

Incorrect booking of capital expenditure as revenue expenditure

Sl. No.	Grant	Amount (₹ in crore)
1	Grant No. 24- Ministry of Earth Sciences	480.00
1.	<p>Expenditure of ₹480 crore incurred by the Ministry towards the payment to DoS for Cost sharing for INSAT-3DS Satellite Mission (including total Cost of Satellite, Launch Vehicle and In-orbit maintenance) was incorrectly booked under the object head '18-Rent for Others' in the revenue section instead of object head '73- Infrastructural Assets' under capital section.</p> <p>The Ministry of Earth Sciences replied (August 2024) that the cost-sharing for satellite missions will be booked under the Capital Expenditure budget head in future.</p>	
2	Grant No. 60- Ministry of Housing and Urban Affairs	50.46
1.	<p>Expenditure of ₹50.46 crore incurred by the Ministry towards development/ implementation of i-CBTC system (Indigenous Communication-Based Train Control System) was incorrectly booked under the object head '28-Professional Services' under the revenue section instead of object head '71-Information, Computer, and Tele-Communications (ICT) equipment' under capital section.</p>	
3	Grant No.95- Department of Space	110.14
1.	<p>Expenditure of ₹107.36 crore incurred by DoS on 15 satellites and 4 launch vehicles were incorrectly booked under revenue section instead of object head '73- Infrastructural Assets' under Capital Section.</p>	
2.	<p>Expenditure of ₹1.91 crore incurred by Vikram Sarabhai Space Centre (PAO-VSSC) towards the payment for subscription of periodicals and supply of books was incorrectly booked under the object head '49-Other Revenue Expenditure' in the revenue section instead of object head '77-Other Fixed Assets' under capital section.</p>	
3.	<p>Expenditure of ₹0.50 crore incurred by Vikram Sarabhai Space Centre (PAO-VSSC) towards the supply of Digital Ionosonde was incorrectly booked under the object head '21-Supplies and Materials' under the revenue section instead of object head '71-Information, Computer, Telecommunications (ICT) Equipment' under capital section.</p>	
4.	<p>Expenditure of ₹0.37 crore incurred by Vikram Sarabhai Space Centre (PAO-VSSC) towards procurement of 'High Altitude Multicopter Drone' was incorrectly booked under the object head '21-Supplies and Materials' under the revenue section instead of object head '52-Machinery and Equipment' under capital section.</p> <p>The above were reported to the Department in August 2024. Reply is awaited.</p>	
Total		640.60

Annexure-3.12C

{Refer to Paragraph 3.5.2(ii)}

Misclassification between Primary units of Appropriation

Sl. No.	Grant	Amount (₹ in crore)
1	24-Ministry of Earth Sciences	104.83
1.	<p>Expenditure of ₹104.83 crore by the Ministry towards non-recurring expenditure (viz. procurement of scientific equipment and systems, High Performance Concrete, Infrastructure/Civil Works/Fishery Vessel etc.) under Deep Ocean Mission Scheme was wrongly classified under the object head '31-Grants-in-aid General' instead of object head '35-Grants for creation of Capital Assets'.</p> <p>In reply (August 2024), the Ministry stated that purchased items and equipment were not long-term assets/non-capital assets and ₹104.83 crore had been inadvertently mentioned under non-Recurring Head in the UC submitted by Treasury Single Accounts- National Institute of Ocean Technology, Chennai. It was further replied that the misclassification would be rectified and the same would be taken care in future.</p> <p>The reply is not tenable as the purchased items (i.e. scientific equipment and systems, High Performance Computers, Infrastructure/Civil Works/Fishery Vessel) are of a permanent nature and should have been booked only under Object Head-35 (Grant-in-aid for creation of Capital Assets).</p>	
2	60- Ministry of housing and Urban Affairs	4.65
1.	Expenditure of ₹4.65 crore made by the Ministry towards arbitration award for civil construction work 'office building for Archaeological Survey of India' was incorrectly booked under object head '78-Land' instead of booking under object head '72-Building and Structure'.	
3	95-Department of Space (DOS)	59.46
1.	Expenditure of ₹25.29 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards fabrication and supply of semi-cryo light alloy structures for the 'Semi Cryogenic Stage Development' project was incorrectly booked under object head '60-Other Capital Expenditure' instead of booking under object head '73-Infrastructural Assets'.	
2.	Expenditure of ₹2.93 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards supply and installation of Acoustic Emission Data Acquisition Data System for the 'Gaganyaan' project was incorrectly booked under the object head '73-Infrastructural Assets' instead of object head '52-Machinery and Equipment'.	
3.	Expenditure of ₹2.28 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards supply and installation of Semicryo Designer Level Checkout System for the 'Semi Cryogenic Stage Development' project was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '52-Machinery and Equipment'.	
4.	Expenditure of ₹2.14 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards supply and installation of High-Capacity Vacuum Hot Press for the project 'GSLV Mk-III Continuation Programme (Phase-I) and GSLV Continuation Programme (Phase-4)' was incorrectly booked under the object head '73-Infrastructural Assets' instead of object head '52-Machinery and Equipment'.	
5.	Expenditure of ₹1.28 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards supply and installation of PXI based Test System Hardware for the 'Gaganyaan' project was incorrectly booked under the object head '73-Infrastructural Assets' instead of object head '52-Machinery and Equipment'.	

Sl. No.	Grant	Amount (₹ in crore)
6.	Expenditure of ₹1.25 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards fabrication and supply of S139 Rings for 'PSLV-Continuation Project' was incorrectly booked under the object head '52-Machinery and Equipment' instead of object head '73-Infrastructural Assets'.	
7.	Expenditure of ₹0.92 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards fabrication of Jigs for 'PSLV Continuation Programme (Phase-6)' project was incorrectly booked under object head '52-Machinery & Equipment' instead of booking under object head '73-Infrastructural Assets'.	
8.	Expenditure of ₹0.52 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards procurement of Integrated IC, Analog Devices for the 'Semi Cryogenic Stage Development' project was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '73-Infrastructural Assets'.	
9.	Expenditure of ₹8.53 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards reimbursement of expenses for establishing the magnesium recycling plant at KMML, Chavara was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '72-Building and Structures'.	
10.	Expenditure of ₹4.29 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards reimbursement of insurance charges, AMC charges, cost of replacement of reactors etc. for manufacturing and supply of Titanium Sponge utilising facilities at The Kerala Minerals and Metals Limited was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '72-Building and Structures'.	
11.	Expenditure of ₹2.31 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the acquisition of land was incorrectly booked under object head '72-Building and Structures' instead of booking under object head '78-Land'.	
12.	Expenditure of ₹1.45 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the supply and installation of Comsol Multiphysics Software was incorrectly booked under the object head '52-Machinery and Equipment' instead of object head '71-Information, Computer, Telecommunications (ICT) Equipment'.	
13.	Expenditure of ₹1.44 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards payment to the Canteen Committee for settlement of canteen credit bills was incorrectly booked under the object head '49-Other Revenue Expenditure' instead of object head '13-Office Expenses'.	
14.	Expenditure of ₹1.23 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the supply of Autodesk-Designing Software was incorrectly booked under object head '52-Machinery & Equipment' instead of booking under object head '71- Information, Computer, Telecommunication (ICT) Equipment'.	
15.	Expenditure of ₹1.12 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the supply of Calibre-VI SI EDA Software for physical verification was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '71-Information, Computer, Telecommunications (ICT) Equipment'.	
16.	Expenditure of ₹0.87 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the upgradation of Additional Facilities was incorrectly booked under object head '60- Other Capital Expenditure' instead of booking under object head '72-Building and Structures'.	
17.	Expenditure of ₹0.76 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards the Construction of Antenna Structure and Associated Facilities was incorrectly booked under the object head '52-Machinery and Equipment' instead of object head '72-Buildings and Structures'.	

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Sl. No.	Grant	Amount (₹ in crore)
18.	Expenditure of ₹0.85 crore by Vikram Sarabhai Space Centre (PAO-VSSC) towards supply of Space Camera modules was incorrectly booked under the object head '52-Machinery and Equipment' instead of object head '73-Infrastructural Assets'. The above were reported to the Department in August 2024. Reply is awaited.	
	Total	168.94

Annexure-3.12D

{Refer to Paragraph 3.5.2(iii)}

Non-operation of object head '31- Grants-in-aid-General', '35- Grants for creation of Capital Assets' and '36- Grants-in-aid- Salaries' in Department of Space

Sl. No.	Funds booked under Object Heads	Correct Object Heads under which funds should have been booked	Amount (₹ in crore)
Revenue			
1.	3402.101.84.00.01	3402.101.84.00.36	4.19
2.	3402.101.84.00.05	3402.101.84.00.36	1.08
3.	3402.101.84.00.06	3402.101.84.00.36	0.84
4.	3402.101.84.00.07	3402.101.84.00.36	2.97
5.	3402.101.84.00.08	3402.101.84.00.36	0.04
6.	3402.101.84.00.11	3402.101.84.00.31	1.33
7.	3402.101.84.00.12	3402.101.84.00.31	0.43
8.	3402.101.84.00.13	3402.101.84.00.31	1.74
9.	3402.101.84.00.14	3402.101.84.00.31	0.20
10.	3402.101.84.00.18	3402.101.84.00.31	0.26
11.	3402.101.84.00.19	3402.101.84.00.31	0.09
12.	3402.101.84.00.21	3402.101.84.00.31	0.09
13.	3402.101.84.00.24	3402.101.84.00.31	0.08
14.	3402.101.84.00.26	3402.101.84.00.31	0.06
15.	3402.101.84.00.27	3402.101.84.00.31	0.26
16.	3402.101.84.00.28	3402.101.84.00.31	2.01
17.	3402.101.84.00.29	3402.101.84.00.31	0.04
18.	3402.101.84.00.49	3402.101.84.00.31	1.93
Total			17.64
Capital			
1.	5402.101.81.00.52	5402.101.81.00.35	27.03
2.	5402.101.81.00.71	5402.101.81.00.35	7.37
3.	5402.101.81.00.74	5402.101.81.00.35	0.24
Total			34.64

Annexure-3.12E

{Refer to Paragraph 3.5.2(v)}

Incorrect use of object heads with major heads

Description of Grant	Major Head	Object Head	Expenditure (₹ in crore)	Reply of the Department/ Ministry
86-Ministry of Road Transport and Highways	5054	11	2.42	In reply (September 2024), O/o Pr. chief Controller of Accounts stated that the matter has already been taken up with the Ministry to book the expenditure as per provisions contained in rule 8 of delegation of Financial Power Rules, 1978. Reply is not acceptable as the Ministry did not follow Rule 8 of the DFPR which specifies that object heads (1-50) only can be used for classifying expenditure of revenue nature and correspond only with revenue Major Heads.

Annexure-3.13

(Refer to paragraph 3.5.2.1)

Statement showing Year-wise Cabinet-approved projections versus expenditure booked on VRS 2019 for BSNL and MTNL

(₹ in crore)

Year	Approved Cabinet projections	Expenditure booked under MH:3275			Amount of Pension to be booked under HoA: 3275.00.800.94 upto the age of Superannuation	Misclassified amount (booked under MH:3275 instead of MH:2071) col. (5 - 6)
		BSNL 3275008009401 3275001900601*	MTNL 3275008009402 3275001900602*	Total col. (3 + 4)		
1	2	3	4	5	6	7
2019-20	610	256.86	38.24	295.10	265.45	29.65
2020-21	3,545	2,713.52	314.74	3,028.26	2,975.73	52.53
2021-22	2,864	2,977.11	496.29	3,473.40	2,471.62	1,001.78
2022-23	2,160	2,993.35	471.41	3,464.76	1,973.18	1,491.58
2023-24	1,452	1,894.42	233.01	2,127.43	1,259.89	867.54
2024-25 to 2029-30	2,138	-	-	-	-	-
Total	12,768	-	-	12,388.95	8,945.87	3,443.08

* HOA change from FY 2023-24

Annexure-4.1
(Refer to Paragraph 4.1.1)
Authorisation and Expenditure

(₹ in crore)

Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)
A – Civil					
Voted					
Revenue	22,23,918.22	2,55,249.99	24,79,168.21	23,53,762.81	-1,25,405.40
Capital (including Loans and Advances)	6,89,545.75	41,158.60	7,30,704.35	6,47,017.74	-83,686.61
Total	29,13,463.97	2,96,408.59	32,09,872.56	30,00,780.55	-2,09,092.01
Charged					
Revenue	12,86,517.33	299.81	12,86,817.14	12,57,357.94	-29,459.20
Capital (including Loans and Advances and Public Debt)	89,75,350.28	3,008.24	89,78,358.52	74,94,036.55	-14,84,321.97
Total	1,02,61,867.61	3,308.05	1,02,65,175.66	87,51,394.49	-15,13,781.17
Grand Total	1,31,75,331.58	2,99,716.64	1,34,75,048.22	1,17,52,175.04	-17,22,873.18
Recoveries in reduction of expenditure			5,46,603.96	4,26,835.79	
Total Net Provision			1,29,28,444.26		
Total Net Expenditure				1,13,25,339.25	
B – Posts					
Voted					
Revenue	39,155.26	0.01	39,155.27	35,645.33	-3,509.94
Capital	1,396.95	183.75	1,580.70	1,386.89	-193.81
Total	40,552.21	183.76	40,735.97	37,032.22	-3,703.75
Charged					
Revenue	1.17	0.00	1.17	0.19	-0.98
Capital	0.00	0.00	0.00	0.00	0.00
Total	1.17	0.00	1.17	0.19	-0.98
Grand Total	40,553.38	183.76	40,737.14	37,032.41	-3,704.73
Recoveries in reduction of expenditure			1,300.00	1,255.87	
Total Net Provision			39,437.14		
Total Net Expenditure				35,776.54	
C – Defence Services					
Voted					
Revenue	2,76,931.99	28,931.61	3,05,863.60	2,97,843.23	-8,020.37
Capital	1,62,484.58	0.02	1,62,484.60	1,54,163.24	-8,321.36
Total	4,39,416.57	28,931.63	4,68,348.20	4,52,006.47	-16,341.73
Charged					
Revenue	101.62	15.00	116.62	56.34	-60.28
Capital	115.42	29.87	145.29	93.04	-52.25
Total	217.04	44.87	261.91	149.38	-112.53
Grand Total	4,39,633.61	28,976.50	4,68,610.11	4,52,155.85	-16,454.26
Recoveries in reduction of expenditure			141.00	161.10	
Total Net Provision			4,68,469.11		
Total Net Expenditure				4,51,994.75	

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Nature of Expenditure		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)
D – Railways						
Voted						
Revenue		3,30,567.42	0.01	3,30,567.43	3,21,319.54	-9,247.89
Capital		4,40,409.78	69.84	4,40,479.62	4,10,768.79	-29,710.83
	Total	7,70,977.20	69.85	7,71,047.05	7,32,088.33	-38,958.72
Charged						
Revenue		433.10	82.10	515.20	536.82	21.62
Capital		219.29	619.54	838.83	934.66	95.83
	Total	652.39	701.64	1,354.03	1,471.48	117.45
	Grand Total	7,71,629.59	771.49	7,72,401.08	7,33,559.81	-38,841.27
Recoveries in reduction of expenditure				2,65,362.08	2,31,605.27	
Total Net Provision				5,07,039.00		
Total Net Expenditure					5,01,954.54	
Total						
Total	Voted	41,64,409.95	3,25,593.83	44,90,003.78	42,21,907.57	-2,68,096.21
CFI	Charged	1,02,62,738.21	4,054.56	1,02,66,792.77	87,53,015.54	-15,13,777.23
	Grand Total CFI	1,44,27,148.16	3,29,648.39	1,47,56,796.55	1,29,74,923.11	-17,81,873.44
Total recoveries in reduction of expenditure				8,13,407.04	6,59,858.03	
Total provision and expenditure as per Appropriation Account				1,39,43,389.51	1,23,15,065.08	
Difference with the Finance Accounts					0	
Total disbursement from CFI as per Finance Accounts					1,23,15,065.08	

Note: Provision for the Charged and Voted expenditure is called Appropriation and Grant respectively.

CFI - Consolidated Fund of India

Annexure-4.2
(Refer to Paragraph 4.1.1 & 4.2)
Grant wise excess / savings

(₹ in crore)

Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Expenditure	Savings	Saving as % of Sanctioned Provision
1	59-Transfers to Puducherry	3,388.77	3,388.75	0.02	0.0006
2	22-Defence Pensions	1,42,095.88	1,42,092.99	2.89	0.0020
3	6-Department of Fertilisers	1,95,479.31	1,95,466.72	12.59	0.0064
4	35-Department of Revenue	1,90,442.55	1,90,277.46	165.09	0.0867
5	86-Ministry of Road Transport and Highways	3,44,827.06	3,44,267.83	559.23	0.1622
6	68-Ministry of Micro, Small and Medium Enterprises	22,138.01	22,094.17	43.84	0.1980
7	41-Pensions	75,701.00	75,444.79	256.21	0.3384
8	58-Transfers to Jammu and Kashmir	41,751.44	41,604.44	147.00	0.3521
9	10-Department of Commerce	6,059.46	6,032.80	26.66	0.4400
10	69-Ministry of Mines	3,133.04	3,119.06	13.98	0.4462
11	63-Department of Drinking Water and Sanitation	77,224.43	76,826.75	397.68	0.5150
12	67-Appropriation - Supreme Court of India	517.28	514.00	3.28	0.6341
13	54-Dadra and Nagar Haveli and Daman and Diu	2,543.82	2,527.14	16.68	0.6557
14	2-Department of Agricultural Research and Education	9,877.06	9,804.39	72.67	0.7357
15	91-Department of Scientific and Industrial Research	6,202.53	6,152.32	50.21	0.8095
16	38-Indian Audit and Accounts Department	6,343.95	6,281.80	62.15	0.9797
17	32-Department of Financial Services	12,681.88	12,557.56	124.32	0.9803
18	39-Appropriation - Interest Payments	11,13,971.00	11,02,651.05	11,319.95	1.0162
19	15-Department of Food and Public Distribution	2,46,944.39	2,44,330.83	2,613.56	1.0584
20	84-Appropriation - Union Public Service Commission	426.24	421.48	4.76	1.1167
21	19-Ministry of Defence (Civil)	52,477.99	51,606.30	871.69	1.6611
22	101-Ministry of Women and Child Development	25,954.82	25,518.45	436.37	1.6813
23	53-Chandigarh	6,777.54	6,639.28	138.26	2.0400
24	26-Department of Higher Education	63,244.50	61,941.11	1,303.39	2.0609
25	65-Law and Justice	8,690.29	8,493.40	196.89	2.2656
26	29-Ministry of External Affairs	38,184.92	37,196.05	988.87	2.5897
27	20-Defence Services (Revenue)	3,05,980.22	2,97,899.57	8,080.65	2.6409

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Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Expenditure	Savings	Saving as % of Sanctioned Provision
28	62-Department of Water Resources, River Development and Ganga Rejuvenation	24,034.62	23,387.51	647.11	2.6924
29	52-Andaman and Nicobar Islands	6,100.38	5,927.56	172.82	2.8329
30	30-Department of Economic Affairs	28,415.03	27,567.60	847.43	2.9823
31	56-Lakshadweep	1,628.95	1,579.12	49.83	3.0590
32	51-Police	1,30,072.36	1,26,010.49	4,061.87	3.1228
33	87-Department of Rural Development	2,74,069.46	2,65,376.51	8,692.95	3.1718
34	80-Appropriation - Staff, Household and Allowances of The President	97.69	94.25	3.44	3.5213
35	72-Ministry of Panchayati Raj	1,016.42	980.49	35.93	3.5350
36	88-Department of Land Resources	3,637.62	3,497.38	140.24	3.8553
37	47-Department of Health Research	2,980.02	2,857.47	122.55	4.1124
38	3-Atomic Energy	37,506.05	35,885.96	1,620.09	4.3195
39	78-Ministry of Ports, Shipping and Waterways	2,921.56	2,789.77	131.79	4.5109
40	25-Department of School Education and Literacy	1,08,473.87	1,03,325.46	5,148.41	4.7462
41	85-Ministry of Railways	7,72,401.08	7,33,559.81	38,841.27	5.0286
42	21-Capital Outlay on Defence Services	1,62,629.89	1,54,256.28	8,373.61	5.1489
43	36-Direct Taxes	10,428.32	9,840.74	587.58	5.6345
44	66-Election Commission	466.04	439.10	26.94	5.7806
45	9-Ministry of Coal	642.32	604.95	37.37	5.8180
46	1-Department of Agriculture and Farmers' Welfare	2,16,445.62	2,03,290.33	13,155.29	6.0779
47	75-Appropriation - Central Vigilance Commission	47.73	44.60	3.13	6.5577
48	94-Department of Empowerment of Persons with Disabilities	1,225.17	1,143.90	81.27	6.6334
49	74-Ministry of Personnel, Public Grievances and Pensions	2,533.83	2,358.31	175.52	6.9271
50	83-Secretariat of The Vice-President	9.96	9.21	0.75	7.5301
51	18-Ministry of Culture	3,695.53	3,406.90	288.63	7.8102
52	61-Ministry of Information and Broadcasting	4,700.05	4,314.24	385.81	8.2086
53	46-Department of Health and Family Welfare	1,04,683.17	95,561.02	9,122.15	8.7141
54	12-Department of Posts	40,737.14	37,032.41	3,704.73	9.0942
55	73-Ministry of Parliamentary Affairs	65.07	58.70	6.37	9.7895

Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Expenditure	Savings	Saving as % of Sanctioned Provision
56	37-Indirect Taxes	38,513.27	34,657.78	3,855.49	10.0108
57	14-Department of Consumer Affairs	346.26	311.57	34.69	10.0185
58	92-Ministry of Skill Development and Entrepreneurship	4,993.54	4,480.25	513.29	10.2791
59	60-Ministry of Housing and Urban Affairs	80,922.82	72,527.30	8,395.52	10.3747
60	28-Ministry of Environment, Forests and Climate Change	3,940.35	3,522.11	418.24	10.6143
61	102-Ministry of Youth Affairs and Sports	3,401.04	3,024.04	377.00	11.0848
62	33-Department of Public Enterprises	34.75	30.66	4.09	11.7698
63	42-Transfers to States	3,62,420.05	3,16,407.16	46,012.89	12.6960
64	64-Ministry of Labour and Employment	13,221.75	11,539.62	1,682.13	12.7224
65	81-Lok Sabha	822.01	711.64	110.37	13.4268
66	5-Department of Chemicals and Petrochemicals	677.66	578.87	98.79	14.5781
67	40-Appropriation - Repayment of Debt	89,48,452.71	74,62,492.88	14,85,959.83	16.6058
68	49-Ministry of Home Affairs	6,152.81	5,119.55	1,033.26	16.7933
69	31-Department of Expenditure	517.36	429.24	88.12	17.0326
70	82-Rajya Sabha	484.41	401.69	82.72	17.0764
71	79-Ministry of Power	23,779.02	19,648.59	4,130.43	17.3701
72	13-Department of Telecommunications	1,16,560.89	95,522.92	21,037.97	18.0489
73	95-Department of Space	13,130.26	10,726.78	2,403.48	18.3049
74	57-Transfers to Delhi	1,168.01	951.00	217.01	18.5795
75	4-Ministry of AYUSH	3,647.54	2,916.31	731.23	20.0472
76	17-Ministry of Corporate Affairs	776.19	610.79	165.40	21.3092
77	11-Department for Promotion of Industry and Internal Trade	8,211.33	6,362.05	1,849.28	22.5211
78	27-Ministry of Electronics and Information Technology	16,589.24	12,847.09	3,742.15	22.5577
79	48-Ministry of Heavy Industries	6,415.85	4,913.27	1,502.58	23.4198
80	7-Department of Pharmaceuticals	3,224.33	2,432.44	791.89	24.5598
81	97-Ministry of Steel	70.16	51.87	18.29	26.0690
82	45-Ministry of Food Processing Industries	4,032.69	2,944.52	1,088.17	26.9837
83	55-Ladakh	5,968.41	4,355.69	1,612.72	27.0209
84	8-Ministry of Civil Aviation	3,798.56	2,757.40	1,041.16	27.4093
85	24-Ministry of Earth Sciences	3,324.43	2,409.45	914.98	27.5229
86	93-Department of Social Justice and Empowerment	13,257.17	9,579.98	3,677.19	27.7374

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Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Expenditure	Savings	Saving as % of Sanctioned Provision
87	44-Department of Animal Husbandry and Dairying	4,835.21	3,485.50	1,349.71	27.9142
88	71-Ministry of New and Renewable Energy	17,734.97	12,594.81	5,140.16	28.9832
89	98-Ministry of Textiles	4,389.41	3,059.22	1,330.19	30.3045
90	100-Ministry of Tribal Affairs	12,461.94	7,545.23	4,916.71	39.4538
91	16-Ministry of Cooperation	1,150.92	688.88	462.04	40.1453
92	43-Department of Fisheries	2,248.79	1,333.28	915.51	40.7112
93	50-Cabinet	1,803.01	1,048.86	754.15	41.8273
94	90-Department of Biotechnology	2,683.88	1,537.81	1,146.07	42.7020
95	34-Department of Investment and Public Asset Management (DIPAM)	94.92	53.53	41.39	43.6051
96	89-Department of Science and Technology	7,932.28	4,113.11	3,819.17	48.1472
97	96-Ministry of Statistics and Programme Implementation	5,443.41	2,469.48	2,973.93	54.6336
98	77-Ministry of Planning	824.39	290.81	533.58	64.7242
99	76-Ministry of Petroleum and Natural Gas	50,224.59	17,267.97	32,956.62	65.6185
100	99-Ministry of Tourism	2,400.00	810.14	1,589.86	66.2442
101	23-Ministry of Development of North Eastern Region	5,892.03	1,976.76	3,915.27	66.4503
102	70-Ministry of Minority Affairs	3,097.60	1,032.65	2,064.95	66.6629
Total		1,47,56,796.55	1,29,74,923.11	17,81,873.44	12.0749

Annexure-4.3
(Refer to Paragraph 4.2.1.2)

Expenditure incurred without adequate provisioning of funds

(₹ in crore)

Sl. No.	Minor/Sub Head	Total Provision	Actual expenditure	Final excess expenditure
Grant No.21 - Capital Outlay on Defence Services				
1	4076.02.103 - Other Equipments	15,278.00	15,326.55	48.55
Grant No.22 - Defence Pensions				
2	2071.02.101.01 - Pension and other Retirement Benefits	1,16,843.47	1,17,197.58	354.11
3	2071.02.102.01 - Pension and other Retirement Benefits	6,677.22	6,709.72	32.50
Grant No.29 - Ministry of External Affairs				
4	3605.00.101.13 - Aid to Maldives	770.90	832.83	61.93
5	3605.00.101.17 - ITEC Programme	140.00	173.54	33.54
Grant No.30 - Department of Economic Affairs				
6	4046.00.206.06 - Gold Monetization Scheme-2015	1,388.10	1,896.79	508.69
Grant No.36 - Direct Taxes				
7	2020.00.102.01 - Charges Transferred from Income Tax	1,076.77	1,122.38	45.61
Appropriation No.39 - Interest Payments				
8	2049.03.104.02 - Other State Provident Funds (Charged)	6,597.44	6,816.82	219.38
Grant No.41 – Pensions				
9	2071.01.101.01 - Ordinary Pensions	35,096.01	35,132.28	36.27
10	2071.01.104.01 - Ordinary Pensions	6,101.48	6,267.57	166.09
11	2071.01.105.02 - Family Pensions	9,606.00	9,637.42	31.42
Grant No.42 - Transfers to States				
12	7601.09.101.02 - Additional Central Assistance for Externally Aided Project (Block Loan) (Charged)	550.00	601.00	51.00
13	7601.09.101.03 - Additional Central Assistance for Externally Aided Project (Back-to-Back) (Charged)	28,950.00	30,707.41	1,757.41
Grant No.88 - Department of Land resources				
14	3601.06.797.12 - Transfer to Agriculture Infrastructure and Development Fund	1,491.29	1,616.25	124.96
Total		2,30,566.68	2,34,038.14	3,471.46

Annexure-4.4
(Refer to paragraph 4.2.2.1)
Significant savings at Grant level

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings ⁴⁴
1	40-Repayment of Debt	89,48,452.71	74,62,492.88	14,85,959.83
2	42-Transfers to States	3,62,420.05	3,16,407.16	46,012.89
3	85-Ministry of Railways	7,72,401.08	7,33,559.81	38,841.27
4	76-Ministry of Petroleum and Natural Gas	50,224.59	17,267.97	32,956.62
5	13-Department of Telecommunications	1,16,560.89	95,522.92	21,037.97
6	1-Department of Agriculture and Farmers' Welfare	2,16,445.62	2,03,290.33	13,155.29
7	39-Interest Payments	11,13,971.00	11,02,651.05	11,319.95
8	46-Department of Health and Family Welfare	1,04,683.17	95,561.02	9,122.15
9	87-Department of Rural Development	2,74,069.46	2,65,376.51	8,692.95
10	60-Ministry of Housing and Urban Affairs	80,922.82	72,527.30	8,395.52
11	21-Capital Outlay on Defence Services	1,62,629.89	1,54,256.28	8,373.61
12	20-Defence Services (Revenue)	3,05,980.22	2,97,899.57	8,080.65
13	25-Department of School Education and Literacy	1,08,473.87	1,03,325.46	5,148.41
14	71-Ministry of New and Renewable Energy	17,734.97	12,594.81	5,140.16
Total		1,26,34,970.34	1,09,32,733.07	17,02,237.27

⁴⁴ These are net of excess under the same grant.

Annexure-4.5
(Refer to Paragraph 4.2.2.2)
Savings of ₹100 crore or more at Segment Level

(₹ in crore)

Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as % of Sanctioned Provision
Revenue Voted				
1	1-Department of Agriculture and Farmers Welfare	2,16,357.90	13,108.15	6.06
2	3-Atomic Energy	19,529.70	751.05	3.85
3	4-Ministry of AYUSH	3,641.60	729.01	20.02
4	7-Department of Pharmaceuticals	3,223.13	791.48	24.56
5	8-Ministry of Civil Aviation	3,026.72	1,024.50	33.85
6	11-Department for Promotion of Industry and Internal Trade	6,549.01	1,842.84	28.14
7	12-Department of Posts	39,155.27	3,509.94	8.96
8	13-Department of Telecommunications	41,461.45	8,394.26	20.25
9	15-Department of Food and Public Distribution	2,21,742.46	405.79	0.18
10	16-Ministry of Cooperation	1,149.42	461.75	40.17
11	17-Ministry of Corporate Affairs	734.19	161.13	21.95
12	19-Ministry of Defence (Civil)	41,476.95	647.71	1.56
13	20-Defence Services (Revenue)	3,05,863.60	8,020.37	2.62
14	23-Ministry of Development of North Eastern Region	1,798.76	934.20	51.94
15	24-Ministry of Earth Sciences	2,650.59	391.47	14.77
16	25-Department of School Education and Literacy	1,08,473.22	5,148.20	4.75
17	26-Department of Higher Education	63,231.98	1,298.19	2.05
18	27-Ministry of Electronics and Information Technology	16,180.38	3,722.92	23.01
19	28-Ministry of Environment, Forests and Climate Change	3,794.94	350.68	9.24
20	29-Ministry of External Affairs	27,150.94	114.66	0.42
21	30-Department of Economic Affairs	13,347.55	340.69	2.55
22	32-Department of Financial Services	4,090.03	120.88	2.96
23	35-Department of Revenue	1,90,135.79	118.72	0.06
24	36-Direct Taxes	8,818.29	159.65	1.81
25	37-Indirect Taxes	36,305.59	3,225.13	8.88
26	41-Pensions	75,301.00	241.43	0.32
27	42-Transfers to States	39,340.03	12,317.49	31.31
28	43-Department of Fisheries	2,228.39	899.19	40.35
29	44-Department of Animal Husbandry and Dairying	4,649.13	1,338.30	28.79
30	45-Ministry of Food Processing Industries	4,030.22	1,087.63	26.99
31	46-Department of Health and Family Welfare	99,382.77	5,848.21	5.88
32	47-Department of Health Research	2,979.22	121.85	4.09
33	48-Ministry of Heavy Industries	6,389.53	1,478.19	23.13
34	49-Ministry of Home Affairs	5,472.54	886.51	16.20
35	50-Cabinet	1,251.67	368.59	29.45
36	51-Police	1,18,214.07	2,071.24	1.75

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Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as % of Sanctioned Provision
37	55-Ladakh	2,818.42	569.85	20.22
38	57-Transfers to Delhi	1,168.00	217.00	18.58
39	58-Transfers to Jammu and Kashmir	41,751.44	147.00	0.35
40	60-Ministry of Housing and Urban Affairs	50,474.70	8,132.51	16.11
41	61-Ministry of Information and Broadcasting	4,661.21	384.53	8.25
42	62-Department of Water Resources, River Development and Ganga Rejuvenation	23,654.12	495.20	2.09
43	63-Department of Drinking Water and Sanitation	77,221.83	397.65	0.51
44	64-Ministry of Labour and Employment	13,183.88	1,675.70	12.71
45	70-Ministry of Minority Affairs	3,032.60	2,062.34	68.01
46	71-Ministry of New and Renewable Energy	17,717.82	5,133.88	28.98
47	76-Ministry of Petroleum and Natural Gas	14,715.59	428.06	2.91
48	77-Ministry of Planning	805.73	520.90	64.65
49	79-Ministry of Power	21,824.54	4,120.13	18.88
50	85-Ministry of Railways	3,30,567.43	9,247.89	2.80
51	86-Ministry of Road Transport and Highways	23,528.24	306.24	1.30
52	87-Department of Rural Development	2,74,065.82	8,691.47	3.17
53	88-Department of Land Resources	3,618.94	137.01	3.79
54	89-Department of Science and Technology	7,843.97	3,770.99	48.08
55	90-Department of Biotechnology	2,683.88	1,146.07	42.70
56	92-Ministry of Skill Development and Entrepreneurship	4,894.29	503.10	10.28
57	93-Department of Social Justice and Empowerment	13,117.12	3,615.34	27.56
58	95-Department of Space	6,772.83	452.74	6.68
59	96-Ministry of Statistics and Programme Implementation	5,409.93	2,959.80	54.71
60	98-Ministry of Textiles	4,362.58	1,319.96	30.26
61	99-Ministry of Tourism	2,400.00	1,589.86	66.24
62	100-Ministry of Tribal Affairs	7,509.08	3,801.12	50.62
63	101-Ministry of Women and Child Development	25,943.74	433.76	1.67
64	102-Ministry of Youth Affairs And Sports	3,393.28	371.76	10.96
Revenue Charged				
65	39-Interest Payments	11,13,971.00	11,319.95	1.02
66	42-Transfers to States	1,65,480.00	16,958.09	10.25
67	100-Ministry of Tribal Affairs	4,905.92	1,085.03	22.12
Capital Voted				
68	3-Atomic Energy	17,975.35	868.05	4.83
69	12-Department of Posts	1,580.70	193.81	12.26
70	13-Department of Telecommunications	75,099.44	12,643.71	16.84
71	15-Department of Food and Public Distribution	25,201.93	2,207.77	8.76
72	18-Ministry of Culture	285.43	221.94	77.76
73	19-Ministry of Defence (Civil)	10,976.75	213.96	1.95
74	21-Capital Outlay on Defence Services	1,62,484.60	8,321.36	5.12
75	23-Ministry of Development of North Eastern Region	4,093.27	2,981.07	72.83

Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as % of Sanctioned Provision
76	24-Ministry of Earth Sciences	673.84	523.51	77.69
77	29-Ministry of External Affairs	11,033.95	874.19	7.92
78	30-Department of Economic Affairs	15,067.48	506.74	3.36
79	36-Direct Taxes	1,610.03	427.93	26.58
80	37-Indirect Taxes	2,207.68	630.36	28.55
81	42-Transfers to States	1,28,000.02	18,445.72	14.41
82	46-Department of Health and Family Welfare	5,300.40	3,273.95	61.77
83	49-Ministry of Home Affairs	680.27	146.76	21.57
84	50-Cabinet	551.34	385.56	69.93
85	51-Police	11,839.32	1,981.54	16.74
86	52-Andaman and Nicobar Islands	551.51	110.90	20.11
87	55-Ladakh	3,149.99	1,042.86	33.11
88	60-Ministry of Housing and Urban Affairs	30,268.08	258.62	0.85
89	62-Department of Water Resources, River Development and Ganga Rejuvenation	380.50	151.91	39.92
90	65-Law and Justice	2,562.86	119.76	4.67
91	76-Ministry of Petroleum and Natural Gas	35,509.00	32,528.57	91.61
92	85-Ministry of Railways	4,40,479.62	29,710.83	6.75
93	86-Ministry of Road Transport and Highways	3,21,293.82	250.79	0.08
94	95-Department of Space	6,356.43	1,949.84	30.68
Capital Charged				
95	40-Repayment of Debt	89,48,452.71	14,85,959.83	16.61
Total		1,42,76,292.28	17,81,358.77	12.48

Annexure-4.6A
(Refer to paragraph 4.2.2.3)

Other significant savings of ₹500 crore or more at Minor/Sub head level

(₹ in crore)

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No. 1 - Department of Agriculture and Farmers Welfare				
1	2401.00.114.17 - Krishonnati Yojna	754.88	151.33	603.55
2	2401.00.789.40 - Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	8,825.00	7,413.08	1,411.92
3	2401.00.797.02 - Transfer to Agriculture Infrastructure and Development Fund	75,000.00	72,994.84	2,005.16
4	2416.00.102.03 - Modified Interest Subvention Scheme (MISS)	17,020.00	12,465.41	4,554.59
5	2416.00.789.03 - Modified Interest Subvention Scheme (MISS)	2,917.73	1,039.41	1,878.32
6	2435.60.103.01 - Rashtriya Krishi Vikas Yojna	867.57	158.55	709.02
Grant No. 3 - Atomic Energy				
7	4801.03.190.01 - Nuclear Power Corporation of India Limited	3,046.00	1,989.82	1,056.18
Grant No. 6 - Department of Fertilisers				
8	2852.03.101.06 - Urea Subsidy	1,18,061.96	1,13,817.73	4,244.23
Grant No. 7 - Department of Pharmaceuticals				
9	2852.05.206.16 - Development of Pharmaceuticals Industry	1,250.01	29.75	1,220.26
Grant No. 11 - Department for Promotion of Industry and internal Trade				
10	2885.03.102.01 – National Industrial Corridors Development and Implementation Trust (NICDIT)	2,000.00	35.36	1,964.64
Grant No. 13 - Department of Telecommunications				
11	2071.01.104.01 - Ordinary Pensions	2,948.79	1,934.41	1,014.38
12	3275.00.187.01 - Production Linked Incentive (PLI) Scheme to Promote Telecom and Networking Products Manufacturing in India	800.00	291.63	508.37
13	3275.00.190.02 - Viability Gap Funding (VGF) to BSNL	1,740.00	1,200.00	540.00
14	3275.00.797.01 - Transfer to Universal Service Obligation Fund	5,400.00	1,000.00	4,400.00
15	3275.00.800.93 - Grant for GST on 4G Spectrum	2,218.00	0.00	2,218.00
16	3275.00.800.94 - Incremental Pension Payment to Voluntarily Retiring BSNL and MTNL Employee	2,671.25	0.00	2,671.25
17	5275.00.190.03 - Capital Infusion in BSNL and MTNL	61,247.76	56,785.04	4,462.72
18	5275.00.797.02 - Transfer to Universal Service Obligation Fund	5,000.00	1,000.00	4,000.00
19	5275.00.800.03 - OFC Based Network for Defence Services	1,942.20	1,093.44	848.76
Grant No. 15 - Department of Food and Public Distribution				
20	6408.01.190.02 - Ways and Means Advance Payable to FCI	25,000.00	22,805.00	2,195.00
Grant No. 16 - Ministry of Cooperation				
21	3601.06.101.97 - Computerization of Primary Agricultural Credit Societies	968.24	255.22	713.02
Grant No. 21 - Capital Outlay on Defence Services				
22	4076.01.103 - Other Equipments	21,300.00	16,689.61	4,610.39

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No. 22 - Defence Pensions				
23	2071.02.101.03 - Leave Encashment	4,953.98	3,992.90	961.08
Grant No. 23 - Ministry of Development of North Eastern Region				
24	4552.00.053.01 - Prime Ministers Development Initiative for North East Region (PM-DevINE)	940.00	0.00	940.00
Grant No. 25 - Department of School Education and Literacy				
25	3601.06.101.10 - Pradhan Mantri Poshan Shakti Nirman (PM-Poshan)	7,063.89	6,076.47	987.42
26	3601.06.101.67 - Samagra Shiksha- Elementary Education	21,882.74	21,298.41	584.33
27	3601.06.101.87 - PM Schools for Rising India (PM SHRI)	1,865.00	332.06	1,532.94
28	3601.06.789.10 - Pradhan Mantri Poshan Shakti Nirman (PM Poshan)	2,162.00	1,236.93	925.07
29	3601.06.789.58 - Samagra Shiksha- Elementary Education	6,954.30	6,427.75	526.55
30	3601.06.797.01 - Funds for Transfer to Prambhik Shiksha Kosh	30,000.00	28,400.00	1,600.00
Grant No. 26 - Department of Higher Education				
31	2202.03.797.01 - Funds for Transfer to Madhyamik and Uchchar Shiksha Kosh	3,000.00	0.00	3,000.00
32	2203.00.797.02 - Funds for Transfer to Madhyamik and Uchchar Shiksha Kosh	3,000.00	0.00	3,000.00
33	3601.06.101.33 - National Education Mission- Rashtriya Uchchar Shiksha Abhiyan	828.98	135.57	693.41
Grant No. 27 - Ministry of Electronics and Information Technology				
34	2852.07.102.08 - Promotion of Digital Payments	1,106.53	340.41	766.12
35	2852.07.102.13 - Modified Programme for Development of Semiconductors and Display Manufacturing Ecosystem in India	2,250.00	681.11	1,568.89
Grant No. 29 - Ministry of External Affairs				
36	3605.00.101.10 - Aid to Bhutan	1,632.24	720.04	912.20
37	7465.00.101.10 - Support to Exim Bank towards Government of India Guarantee LOC	9,013.72	8,192.82	820.90
Grant No. 30 - Department of Economic Affairs				
38	2075.00.797.01 - Guarantee Redemption Fund	1,000.00	0.00	1,000.00
39	4046.00.208.01 - Coins	1,518.00	337.95	1,180.05
40	5465.01.190.51 - Capital Infusion into NIIF Infrastructure Debt Financing Platform	1,000.00	0.00	1,000.00
Grant No. 35 - Department of Revenue				
41	3601.08.797.02 - Transfer to Goods and Service Tax Compensation Fund	1,30,500.00	1,28,609.49	1,890.51
42	3602.08.106.01 - Compensation for Revenue Loss to Union Territory Government with Legislature	13,055.00	1,157.11	11,897.89
Grant No. 37 - Indirect Taxes				
43	2037.00.111.01 - Issue of Scrips under Merchandise Export from India Scheme	999.15	123.55	875.60
44	2037.00.113.01 - Issue of Scrips under Target Plus Scheme	826.14	37.27	788.87

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Appropriation No. 39 - Interest Payments				
45	2048.00.200.13 - Payment on Premium on Buyback of Government Securities	1,332.50	782.30	550.20
46	2049.01.101 - Interest on Market Loans	7,54,869.92	7,26,415.54	28,454.38
47	2049.01.103.01 - Discount on Treasury Bills - 91 Days Treasury Bills	11,739.52	10,809.07	930.45
48	2049.01.115 - Interest on Ways & Means Advances from Reserve Bank of India	1,000.00	394.38	605.62
49	2049.01.116 - Interest on 14 Days Treasury Bills	2,500.00	1,976.32	523.68
50	2049.01.122 - Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99	1,13,951.64	1,12,843.89	1,107.75
51	2049.01.128 - Discount on Cash Management Bills	1,000.00	0.00	1,000.00
52	2049.01.200.03 - Compensation and other Bonds	10,653.94	10,015.13	638.81
53	2049.03.104.04 - State Railway Provident Fund	3,406.33	2,767.17	639.16
Appropriation No. 40 - Repayment of Debt				
54	6001.00.103.01 - 91 Days Treasury Bills	7,11,661.48	6,24,263.82	87,397.66
55	6001.00.105.02 - International Monetary Fund	7,000.00	2,503.10	4,496.90
56	6001.00.108 - 182-Days-Treasury Bills	5,62,557.95	5,55,209.29	7,348.66
57	6001.00.114 - Ways & Means Advances from Reserve Bank of India	5,00,000.00	1,99,313.00	3,00,687.00
58	6001.00.115 - 14 Day Treasury Bills	58,34,338.47	47,85,271.93	10,49,066.54
59	6001.00.122 - Special Central Government Securities issued against net collections of Small Savings from 1-4-99	1,76,950.70	1,72,760.85	4,189.85
60	6001.00.127 - Cash Management Bills	1,00,000.00	0.00	1,00,000.00
Grant No. 42 - Transfers to States				
61	2245.80.103.02 - Assistance to State from NDRF for Calamities of Severe Nature	10,928.00	1,048.50	9,879.50
62	3601.07.103.01 - Urban Bodies Grants (States) (Charged)	24,222.00	21,223.04	2,998.96
63	3601.07.105.01 - State Disaster Mitigation Fund Grants (States) (Charged)	4,893.20	4,253.50	639.70
64	3601.07.105.02 - Assistance to State from National Disaster Mitigation Fund	2,732.00	0.00	2,732.00
65	3601.07.106.01 - Support for Diagnostic Infrastructure to the Primary Healthcare Facilities (Charged)	3,652.80	709.66	2,943.14
66	3601.07.106.02 - Block Level Public Health Units (Charged)	1,043.85	389.28	654.57
67	3601.07.106.03 - Urban Health and Wellness Centres (for Urban) (Charged)	4,751.10	2,018.91	2,732.19
68	3601.07.106.05 - Conversion of Rural PHCs and Sub Centres into Health and Wellness Centres (for Rural) (Charged)	2,986.49	618.09	2,368.40
69	3601.07.107.00 - Grants for incubation of New Cities (Charged)	4,000.00	0.00	4,000.00
70	7601.09.101.05 - Scheme for Special Assistance as Loan to States for Capital Expenditure	1,28,000.00	1,09,554.30	18,445.70

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No. 44 - Department of Animal Husbandry and Dairying				
71	2403.00.101.39 - Livestock Health and Disease Control Programme	1,050.71	464.63	586.08
Grant No. 45 - Ministry of Food Processing Industries				
72	2408.01.103.23 - Production-Linked Incentive Scheme for Food Processing Industry	1,529.80	590.34	939.46
Grant No. 46 - Department of Health and Family Welfare				
73	2210.06.001.11 - Flexible Pool for RCH & Health System Strengthening National Health Programme and Urban Health Mission	1,777.61	572.47	1,205.14
74	3601.06.101.20 - Human Resources for Health and Medical Education	4,263.61	935.37	3,328.24
75	3601.06.102.36 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	990.76	300.60	690.16
76	3601.06.102.37 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	1,736.04	1,026.95	709.09
77	3601.06.789.15 - Human Resources for Health and Medical Education	946.20	155.02	791.18
78	4210.03.105.12 - Pradhan Mantri Swasthya Suraksha Yojna (PMSSY)	3,250.00	1,342.41	1,907.59
Grant No. 48 - Ministry of Heavy Industries				
79	2852.06.102.37 - Development of Automobile Industry	5,171.97	3,921.10	1,250.87
80	2852.80.190.37 - Development of Automobile Industry	605.00	10.37	594.63
Grant No. 49 - Ministry of Home Affairs				
81	3454.01.001.04 - Enumeration	1,153.27	108.57	1,044.70
Grant No. 51 – Police				
82	2055.00.101.14 - Implementation of Inter Operable Criminal Justice System	590.60	66.59	524.01
83	2055.00.101.16 - Scheme for Modernization of Forensic Capacities	700.00	176.94	523.06
84	3601.06.101.11 - Modernisation of Police Forces	1,934.64	1,178.41	756.23
85	3601.08.111.06 - Schemes Financed from Nirbhaya Fund	932.15	102.35	829.80
Grant No. 55 – Ladakh				
86	4575.04.001.02 - Secretary Finance, UT Ladakh	2,289.84	1,392.45	897.39
Grant No. 60 - Ministry of Housing and Urban Affairs				
87	3601.06.101.22 - Swachh Bharat Mission	3,658.53	1,949.04	1,709.49
88	3601.06.101.24 - Urban Rejuvenation Mission-500 Habitations (AMRUT)	7,459.40	5,317.37	2,142.03
89	3601.06.101.31 - Pradhan Mantri Awas Yojna - Urban	17,231.62	15,052.55	2,179.07
Grant No. 62 - Department of Water Resources, River Development and Ganga Rejuvenation				
90	2700.80.190.03 - Interlinking of Rivers	3,500.01	1,390.73	2,109.28
91	3435.04.101.08 - National Ganga Plan	4,000.00	2,396.10	1,603.90
92	3601.06.101.92 - Pradhan Mantri Krishi Sinchai Yojana - Accelerated Irrigation Benefit Programme and National/Special Projects	2,860.23	1,133.11	1,727.12

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No. 64 - Ministry of Labour and Employment				
93	2230.01.111.06 - Social Security Schemes	1,917.63	1,077.38	840.25
Grant No. 70 - Ministry of Minority Affairs				
94	2225.04.277.04 - Post Matric Scholarship for Minorities	958.80	85.02	873.78
Grant No. 71 - Ministry of New and Renewable Energy				
95	2810.00.101.05 - Solar Energy	5,216.31	4,352.89	863.42
96	2810.00.797.02 - Sovereign Green Fund	7,507.46	6,116.30	1,391.16
Grant No. 76 - Ministry of Petroleum and Natural Gas				
97	2802.02.104.01 - Indradhanush Gas Grid Limited (IGGL) Part of the North East Natural Gas Pipeline Grid	1,800.00	1,043.38	756.62
98	4802.01.190.05 - Capital Support to Oil Marketing Companies	30,000.00	0.00	30,000.00
99	4802.03.101.01 - Payment to Indian Strategic Petroleum Reserves Limited (ISPR)	5,508.00	0.00	5,508.00
Grant No. 79 - Ministry of Power				
100	2801.01.800.01 - Pakal Dul Project-JKSPDCL	1,448.00	604.22	843.78
101	2801.05.789.03 - Reform Linked Distribution Scheme	2,042.41	1,272.04	770.37
Grant No. 86 - Ministry of Road Transport and Highways				
102	5054.01.337.03 - National Highways Original Works	7,462.30	564.91	6,897.39
103	5054.01.796.03 - Bharatmala Priyojana - Tribal Sub Plan -works under Road Wing/State PWDs/NHIDCL/BRO-financed from Central Road and Infrastructure Fund	6,870.90	1,258.07	5,612.83
104	5054.01.796.05 - Bharatmala Priyojana - Tribal Sub Plan -works under Road Wing/State PWDs/NHIDCL/BRO	13,129.10	12,625.82	503.28
105	5054.80.797.01 – Transfer to Central Road and Infrastructure Fund	19,891.25	8,725.13	11,166.12
Grant No. 87 - Department of Rural Development				
106	2505.02.789.02 - Assistance to District Rural Development Agencies/District Programme Coordinators and Others	14,353.01	12,712.49	1,640.52
107	3601.06.101.25 - Pradhan Mantri Awaas Yojana-Rural	23,734.50	9,507.52	14,226.98
108	3601.06.101.30 - Pradhan Mantri Gram Sadak Yojana	15,341.98	12,653.13	2,688.85
109	3601.06.789.25 - Pradhan Mantri Awaas Yojna-Rural	12,056.58	2,367.61	9,688.97
110	3601.06.796.25 - Pradhan Mantri Awaas Yojna-Rural	8,277.72	6,081.72	2,196.00
111	3601.06.797.05 - Transfer to Central Road and Infrastructure Fund (CRIF)	17,241.98	12,600.00	4,641.98
Grant No. 89 - Department of Science and Technology				
112	3425.60.200.68 - Science & Technology Institutional and Human Capacity Building	1,022.40	356.73	665.67
113	3425.60.200.74 - National Research Foundation	2,000.00	0.00	2,000.00
Grant No. 90 - Department of Biotechnology				

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
114	3425.60.200.29 – Biotechnology Research and Development	1,190.00	498.09	691.91
Grant No. 92 - Ministry of Skill Development and Entrepreneurship				
115	2230.03.102.16 - Skill India Programme	1,520.70	983.20	537.50
Grant No. 93 - Ministry of Social Justice and Empowerment				
116	3601.06.789.34 - Umbrella Scheme for Development of Scheduled Castes	8,984.44	6,889.29	2,095.15
Grant No. 96 - Ministry of Statistics and Programme Implementation				
117	2553.00.101.01 - Grant Assistance	3,958.50	1,200.57	2,757.93
Grant No. 99 - Ministry of Tourism				
118	3452.01.101.14 - Swadesh Darshan- Integrated Development of Theme Based Tourist Circuits	1,101.50	349.87	751.63
Grant No. 100 - Ministry of Tribal Affairs				
119	2225.02.796.25 - Eklavya Model Residential Schools (EMRS)	5,543.00	2,447.06	3,095.94
120	3601.06.796.85 - Programme for Development of Scheduled Tribes (PM Vanbandhu Kalyan Yojna) (Charged)	3,684.79	2,898.62	786.17
Grant No. 101 - Ministry of Women and Child Development				
121	3601.06.101.82 - Mission Shakti	2,152.90	1,153.75	999.15
Total		98,80,251.10	80,16,398.82	18,63,852.28

Annexure-4.6B
(Refer to paragraph 4.2.2.3)

Other significant savings of ₹100 crore or more at Minor/Sub head level

(₹ in crore)

Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No.1 - Department of Agriculture and Farmers Welfare				
1	2401.00.111.32 - Mahalanobis National Crop Forecasting Centre	697.20	397.12	300.08
2	2401.00.130.04 - Distribution of Pulses to State Union Territories for Welfare Scheme	800.00	446.30	353.70
3	2401.00.131.01 - Krishonnati Yojna	311.80	48.05	263.75
4	2401.00.789.46 - Krishonnati Yojna	220.47	77.47	143.00
5	2416.00.796.03 - Modified Interest Subvention Scheme (MISS)	1,112.27	747.10	365.17
6	2435.01.101.17 - Formation and Promotion of Farmers Producers Organizations	609.32	393.80	215.52
7	2435.01.789.06 - Formation and Promotion of Farmers Producers Organizations	156.60	26.92	129.68
8	2435.60.789.01 - Rashtriya Krishi Vikas Yojna	200.00	0.00	200.00
9	3601.06.101.35 - National Mission on Natural Farming	273.43	0.00	273.43
10	3602.06.789.69 - Rashtriya Krishi Vikas Yojna	200.00	3.31	196.69
Grant No.3 - Atomic Energy				
11	4861.03.212.04 - Waste Treatment Advanced Fuel Reprocessing Projects (BARC)	305.00	120.39	184.61
Grant No.7 - Department of Pharmaceuticals				
12	2852.05.206.02 - National Institute of Pharmaceutical Education and Research (NIPER)	437.00	198.50	238.50
Grant No.8 - Ministry of Civil Aviation				
13	3053.80.190.04 - Air India Assets Holding (SPV)	1,144.49	650.00	494.49
14	3053.80.800.22 - Regional Connectivity Scheme	1,014.06	618.00	396.06
Grant No.13 - Department of Telecommunications				
15	2071.01.102.01 - Ordinary Pensions	1,172.63	680.07	492.56
16	3275.00.103.02 - Compensation for R&D	400.00	28.48	371.52
17	3275.00.800.09 - Payment of Interest on MTNL Bonds	383.57	0.00	383.57
18	3275.00.800.15 - Centre for Development of Telematics	425.70	0.00	425.70
19	4859.01.190.13 - ITI Revival (Equity Investment)	160.00	0.00	160.00
20	5275.00.101.03 - Wireless Planning and Co-Ordination	200.00	0.00	200.00
21	5275.00.101.04 - Monitoring Services	470.42	17.69	452.73
22	5275.00.789.02 - Bharat Net	415.00	0.00	415.00
23	5275.00.800.14 - Digital Intelligence Unit Project	220.00	50.00	170.00
Grant No.18 - Ministry of Culture				
24	4202.04.105.04 - Libraries and Archives - National Archives of India	210.00	11.34	198.66
Grant No.23 - Ministry of Development of North Eastern Region				
25	2552.00.316.01 - Prime Minister's Development Initiative for North East Region (PM-DevINE)	450.00	6.06	443.94
26	2552.00.346.01 - Special Development Package to Autonomous Territorial Council	140.00	13.53	126.47

Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
27	2552.00.796.39 - National Tribal Welfare Programme	330.00	32.93	297.07
28	4552.00.054.16 - North East Special Infrastructure Development Scheme (NESIDS-Roads)	663.98	200.19	463.79
29	4552.00.058.01 - North East Special Infrastructure Development Scheme (Other than Road Infrastructure)	406.11	169.04	237.07
30	4552.00.059.01 - Non-Lapsable Central Pool of Resources (NLCPR - State)	466.01	107.31	358.70
31	4552.00.789.02 - Prime Minister's Development Initiative for North East Region (PM-DevINE)	160.00	0.00	160.00
32	4552.00.796.03 - Prime Minister's Development Initiative for North East Region (PM-DevINE)	440.00	4.50	435.50
33	4552.00.796.05 - Non-Lapsable Central Pool of Resources (NLCPR-State)	179.98	55.22	124.76
Grant No.24 - Ministry of Earth Sciences				
34	3403.00.101.10 - Ocean Services Modelling Application Resources and Technology (O-SMART)	433.05	279.57	153.48
35	3403.00.101.11 - Deep Ocean Mission	400.00	174.37	225.63
36	5403.00.101.11 - Deep Ocean Mission	200.01	29.81	170.20
37	5455.00.101.06 - Atmosphere & Climate Research-Modelling Observing Systems & Services (ACROSS)	389.29	82.85	306.44
Grant No.25 - Department of School Education and Literacy				
38	2202.02.004.04 - Grants to Autonomous Bodies	516.50	342.97	173.53
39	3601.06.789.72 - PM Schools for Rising India (PM SHRI)	670.00	224.10	445.90
40	3601.06.796.75 - PM Schools for Rising India (PM SHRI)	314.00	140.02	173.98
41	3602.06.101.57 - Samagra Shiksha- Elementary Education	1,114.89	802.07	312.82
42	3602.06.789.49 - Samagra Shiksha- Elementary Education	197.65	94.23	103.42
Grant No.26 - Department of Higher Education				
43	2202.80.004.11 - National Initiative for Excellence in Humanities and Social Sciences	363.00	254.18	108.82
44	2202.80.789.19 - Student Financial Aid	215.60	100.49	115.11
45	2202.80.800.46 - Champion Services Sector	200.00	50.00	150.00
46	3601.06.789.33 - National Education Mission-Rashtriya Uchcharat Shiksha Abhiyan	234.06	30.86	203.20
47	3601.06.796.33 - National Education Mission-Rashtriya Uchcharat Shiksha Abhiyan	126.96	13.39	113.57
Grant No.27 - Ministry of Electronics & Information Technology				
48	2852.07.789.21 - Modified Programme for Development of Semiconductors and Display Manufacturing Ecosystem in India	249.00	0.00	249.00
49	2852.07.796.21 - Modified Programme for Development of Semiconductors and Display Manufacturing Ecosystem in India	201.00	0.00	201.00
Grant No.28 - Ministry of Environment, Forests and Climate Change				
50	2406.04.102.01 - National Authority	463.25	209.26	253.99
Grant No.29 - Ministry of External Affairs				

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Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
51	4059.60.051.17 - External Affairs	350.00	161.50	188.50
52	7605.00.097.01 - Loan for on-going Hydro-Power Projects in Bhutan under aid to Bhutan	518.34	311.99	206.35
Grant No.30 - Department of Economic Affairs				
53	3475.00.800.10 – Grants-in-aid-General	200.48	73.02	127.46
Grant No.32 - Department of Financial Services				
54	6885.01.190.20 - Credit Guarantee Scheme for Micro Finance Institutions (CGSMFI)	100.00	0.00	100.00
55	7465.00.101.09 - Loan Guarantee Scheme for COVID Affected Sectors (LGSCAS)	100.00	0.00	100.00
Grant No.36 - Direct Taxes				
56	4059.01.051.20 - Acquisition of Land & Construction of Building for Income Tax Department	406.29	242.18	164.11
Grant No.37 - Indirect Taxes				
57	2037.00.114.03 - Issue of Scrips under Focus Product Scheme and Market Linked Focus Product Scheme	301.70	19.31	282.39
58	2037.00.114.06 - Issue of Scrips under Status Holders Incentive Scheme	132.68	14.23	118.45
59	4047.00.037.03 - Preventive and Other Functions	150.00	0.45	149.55
60	4059.01.051.22 - Construction of Office Building for Customs & CGST Commissionerate	924.99	525.31	399.68
61	4216.01.108.04 - Construction of Residential Buildings for Customs & CGST Commissionerate	399.97	246.59	153.38
Grant No.39 - Interest Payments				
62	2049.60.111.05 - 6.25% Postal Life Insurance GOI Special Security 2031	250.00	125.00	125.00
Appropriation No.40 - Repayment of Debt				
63	6001.00.130.01 - Cash Payment Scheme	187.00	27.01	159.99
Appropriation No.42 - Transfers to States				
64	3601.07.106.04 - Building-less Sub Centres, PHCs, CHCs (for Rural)	1,416.76	956.68	460.08
65	3601.07.108.00 - Grants for Shared Municipal Services	250.00	0.00	250.00
66	7601.09.103.01 - Loans as Advance Assistance for Relief on Account of Natural Calamities (States)	100.00	0.00	100.00
Grant No.43 - Department of Fisheries				
67	2405.00.103.21 - Pradhan Mantri Matsya Sampada Yojana	343.79	112.09	231.70
68	3601.06.101.75 - Pradhan Mantri Matsya Sampada Yojana	973.05	710.40	262.65
69	3601.06.789.64 - Pradhan Mantri Matsya Sampada Yojana	301.03	174.64	126.39
Grant No.44 - Department of Animal Husbandry and Dairying				
70	2403.00.789.18 - Livestock Health and Disease Control Programme	280.00	120.95	159.05
71	2404.00.102.24 - Delhi Milk Scheme	349.10	195.69	153.41
72	3601.08.111.25 - Livestock Health and Disease Control Programme	443.00	277.03	165.97

Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No.45 - Ministry of Food Processing Industries				
73	2408.01.103.22 - PM Formalisation of Micro Food Processing Enterprises (PMFME) Scheme	341.70	14.53	327.17
Grant No.46 - Department of Health and Family Welfare				
74	2210.06.101.63 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	557.49	150.47	407.02
75	2210.06.800.60 - Ayushman Bharat Digital Mission (ABDM)	341.02	175.36	165.66
76	3601.06.101.94 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	487.61	253.81	233.80
77	3601.06.789.75 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	784.32	304.67	479.65
78	3601.06.796.15 - Human Resources for Health and Medical Education	490.20	81.39	408.81
79	3601.06.796.79 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	392.17	157.82	234.35
80	4210.04.200.35 - Global Fund Grant under COVID-19 Response Mechanism 2021	470.00	0.00	470.00
81	4210.80.800.05 - Ayushman Bharat-Pradhan Mantri Jan Aarogya Yojna (PMJAY)	411.00	0.00	411.00
Grant No.48 - Ministry of Heavy Industries				
82	2852.06.101.38 - Development of Capital Goods Sector	250.00	83.34	166.66
Grant No.49 - Ministry of Home Affairs				
83	3601.08.111.04 - Disaster Preparedness	109.00	6.39	102.61
Grant No.51 - Police				
84	2055.00.101.15 - Emergency Response Support System (ERSS)	221.00	98.91	122.09
85	2055.00.101.17 - Modernization of Prisons	250.00	86.95	163.05
86	3601.06.101.12 - Border Areas Development Programme (BADP)	548.49	177.15	371.34
87	4055.00.201.01 - Office Buildings	506.00	219.49	286.51
88	4055.00.201.02 - Residential Buildings	300.00	90.52	209.48
89	4055.00.212.08 - Delhi Police Building Programme	180.00	16.00	164.00
90	4055.00.213.01 - Office Building	185.00	65.20	119.80
91	4055.00.213.02 - Residential Building	200.00	79.94	120.06
92	4055.00.216.09 - Research	1,000.00	659.00	341.00
Grant No.55 - Ladakh				
93	2575.04.001.02 - Secretary Finance- UT Ladakh	215.99	94.91	121.08
Grant No.60 - Ministry of Housing and Urban Affairs				
94	2217.05.191.16 - Urban Rejuvenation Mission 500 Habitations (AMRUT)	237.00	104.28	132.72
95	3602.06.101.17 - Swachh Bharat Mission	630.00	324.77	305.23
96	3602.06.101.19 - Urban Rejuvenation Mission- 500 Habitations (AMRUT)	307.00	172.59	134.41
Grant No.61 - Ministry of Information and Broadcasting				
97	2221.80.102.05 - Broadcasting Infrastructure Network Development	540.01	345.38	194.63
Grant No.62 - Department of Water Resources, River Development and Ganga Rejuvenation				
98	2701.80.004.08 - Hydrology Project	428.80	303.86	124.94

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Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
99	3601.06.101.93 - Pradhan Mantri Krishi Sinchai Yojana - Command Area Development and Water Management	365.00	170.03	194.97
100	4702.00.800.06 - Ground Water Management and Regulation	235.78	110.18	125.60
Grant No.64 - Ministry of Labour and Employment				
101	2230.01.789.20 - Social Security Schemes	492.84	222.16	270.68
102	2230.01.796.20 - Social Security Schemes	257.05	113.00	144.05
Grant No.68 - Ministry of Micro, Small and Medium Enterprises				
103	2851.00.106.11 - Development of Khadi Village & Coir Industries	272.25	93.83	178.42
Grant No.69 - Ministry of Mines				
104	2853.02.102.05 - National Mineral Exploration Trust Fund Activities	400.00	296.27	103.73
Grant No.70 - Ministry of Minority Affairs				
105	2225.04.102.05 - Pradhan Mantri Jan Vikas Karyakram (PMJVK)	316.52	56.93	259.59
106	2225.04.277.03 - Pre-Matric Scholarship for Minorities	346.20	95.41	250.79
107	2235.02.200.39 - PM-VIKAS	260.15	0.00	260.15
Grant No.71 - Ministry of New and Renewable Energy				
108	2810.00.101.06 - Bio Energy Programme	331.85	60.75	271.10
109	2810.00.101.07 - Programme for Wind and other Renewable Energy	955.00	713.41	241.59
110	2810.00.101.09 - Hydrogen Mission	297.00	0.11	296.89
111	2810.00.789.07 - Solar Energy	629.00	232.96	396.04
112	2810.00.796.05 - Solar Energy	644.00	244.22	399.78
Grant No.76 - Ministry of Petroleum and Natural Gas				
113	2802.02.102.01 - Pradhan Mantri JI-VAN Yojana	227.26	75.75	151.51
114	2852.06.102.29 - Flagging of Merchant Ships for PNG in India	290.44	87.75	202.69
Grant No.77 - Ministry of Planning				
115	3475.00.800.98 - Ongoing Programme and Schemes including Liabilities from BE 2014-15 [SOPS, EPP (IC), R&S, PFAR, UNDP-HBDI, UNDP-SCDP]	437.00	2.55	434.45
Grant No.86 - Ministry of Road Transport and Highways				
116	5054.01.337.06 - Union Territory Governments without Legislature Financed from Central Road Infrastructure Fund	360.05	84.78	275.27
Grant No.87 - Department of Rural Development				
117	2505.02.101.09 - Capacity Building & Technical Support	400.00	12.00	388.00
118	3054.04.338.09 - Expenditure in Union Territories Without Legislature	200.00	49.72	150.28
119	3054.80.797.03 - Transfer to Central Road Fund	258.02	90.00	168.02
Grant No.89 - Department of Science and Technology				
120	3425.60.200.70 - Innovation Technology Development and Deployment	371.70	83.68	288.02
121	3425.60.200.71 - Research and Development	483.75	26.14	457.61
Grant No.90 - Department of Biotechnology				

Sl.No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
122	3425.60.200.37 – Industrial and Entrepreneurship Development	290.50	0.00	290.50
Grant No.92 - Ministry of Skill Development and Entrepreneurship				
123	2230.03.102.21 - EAP-Skill Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP)	249.87	148.41	101.46
124	2230.03.789.09 - Skill India Programme	348.99	209.56	139.43
Grant No.93 - Ministry of Social Justice and Empowerment				
125	2225.01.789.29 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	133.00	16.71	116.29
126	2235.02.104.30 - Atal Vayo Abhyuday Yojana (AVYAY)	649.14	189.28	459.86
127	2235.02.105.03 - National Action Plan for Drug Demand Reduction (NAPDDR)	260.00	158.39	101.61
Grant No.95 - Department of Space				
128	5402.00.101.80 - General Civil Works at ISRO Centres	379.30	215.63	163.67
Grant No.96 – Ministry of Statistics and Programme Implementation				
129	3454.02.204.19 - Capacity Development (Capacity Development of CSO and Institutional Development and Capacity Building)	549.56	411.13	138.43
Grant No.98 - Ministry of Textiles				
130	2852.08.202.62 - Textiles Infrastructure and Mega Clusters	201.54	45.91	155.63
131	2852.08.202.63 - Research And Development and Institutional Development	531.02	191.07	339.95
132	2852.08.202.65 - Amended Technology Upgradation Fund Scheme	900.00	577.75	322.25
133	2852.08.202.70 - PM MITRA	200.00	0.13	199.87
Grant No.99 - Ministry of Tourism				
134	3452.01.101.19 - Pilgrimage Rejuvenation and Spiritual Heritage Augmentation Drive (PRASHAD)	250.00	125.90	124.10
135	3452.01.102.13 - Champion Services Sector Scheme	196.22	2.81	193.41
136	3452.80.104.01 - Direct Expenditure	234.00	120.02	113.98
Grant No.101 - Ministry of Women and Child Development				
137	2235.02.102.51 - Saksham Anganwadi and POSHAN II (Anganwadi Services- Poshan Abhiyan- Scheme for Adolescent Girls)	490.00	137.57	352.43
138	3601.06.789.86 - Mission Shakti	254.42	102.03	152.39
Total		54,873.70	21,866.22	33,007.48

Annexure-4.6C
(Refer to Paragraph 4.2.2.3)
Persistent savings at Minor/Sub-head level

(₹ in crore)

Sl. No.	Minor/Sub-head Description	Amount of Savings		
		2023-24	2022-23	2021-22
Grant No.1 - Department of Agriculture and Farmers Welfare				
1	2401.00.789.40 - Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	1,411.92	2,851.76	1,509.92
Grant No.3 - Atomic Energy				
2	4861.03.212.04 - Waste Treatment Advanced Fuel Reprocessing Projects (BARC)	184.61	100.26	251.98
Grant No.8 - Ministry of Civil Aviation				
3	3053.80.190.04 - Air India Assets Holding (SPV)	494.49	2,059.91	890.99
Grant No.11 - Department for Promotion of Industry and Internal Trade				
4	2885.03.102.01 - National Industrial Corridors Development and Implementation Trust (NICDIT)	1,964.64	1,391.32	1,140.90
Grant No.13 - Department of Telecommunications				
5	2071.01.104.01 - Ordinary Pensions	1,014.38	1,227.73	2,307.29
6	3275.00.800.93 - Grant for GST on 4G Spectrum	2,218.00	3,550.00	3,674.00
7	5275.00.190.03 - Capital Infusion in BSNL and MTNL	4,462.72	18,333.57	20,410.00
Grant No.25 - Department of School Education and Literacy				
8	3601.06.101.67 - Samagra Shiksha- Elementary Education	584.33	614.47	836.44
Grant No.26 - Department of Higher Education				
9	3601.06.101.33 - National Education Mission-Rashtriya Uchchar Shiksha Abhiyan	693.41	875.58	1,560.80
10	3601.06.789.33 - National Education Mission-Rashtriya Uchchar Shiksha Abhiyan	203.20	243.79	464.26
11	3601.06.796.33 - National Education Mission-Rashtriya Uchchar Shiksha Abhiyan	113.57	169.91	252.90
Grant No.30 - Department of Economic Affairs				
12	4046.00.208.01 - Coins	1,180.05	410.70	1,294.76
13	5465.01.190.51 - Capital Infusion into NIIF Infrastructure Debt Financing Platform	1,000.00	1,000.00	300.00
Grant No.37 - Indirect Taxes				
14	2037.00.111.01 - Issue of Scrips under Merchandise Export from India Scheme	875.60	2,040.67	6,547.73
15	2037.00.113.01 - Issue of Scrips under Target Plus Scheme	788.87	903.36	782.64
16	2037.00.114.03 - Issue of Scrips under Focus Product Scheme and Market Linked Focus Product Scheme	282.39	337.36	516.20
17	2037.00.114.06 - Issue of Scrips under Status Holders Incentive Scheme	118.45	165.80	373.87
Appropriation No.39 - Interest Payments				
18	2048.00.200.13 - Payment on Premium on Buyback of Government Securities	550.20	2,187.93	2,243.81
19	2049.01.101 - Interest on Market Loans	28,454.38	3,939.49	10,494.51
20	2049.01.115 - Interest on Ways & Means Advances from Reserve Bank of India	605.62	976.15	2,000.00
21	2049.01.128 - Discount on Cash Management Bills	1,000.00	1,000.00	2,000.00
Appropriation No.40 - Repayment of Debt				
22	6001.00.105.02 - International Monetary Fund	4,496.90	1,959.36	4,285.73

Sl. No.	Minor/Sub-head Description	Amount of Savings		
		2023-24	2022-23	2021-22
23	6001.00.114 - Ways & Means Advances from Reserve Bank of India	3,00,687.00	4,42,404.00	10,00,000.00
24	6001.00.122 - Special Central Government Securities issued against net collections of Small Savings from 1-4-99	4,189.85	3,829.71	4,594.83
25	6001.00.127 - Cash Management Bills	1,00,000.00	1,00,000.00	2,50,000.00
26	6001.00.130.01 - Cash Payment Scheme	159.99	250.10	360.64
Grant No.42 - Transfers to States				
27	2245.80.103.02 - Assistance to State from NDRF for Calamities of Severe Nature	9,879.50	8,742.11	4,719.97
28	3601.07.103.01 - Urban Bodies Grants (States)	2,998.96	5,128.75	5,966.67
29	3601.07.106.03 - Urban Health and Wellness Centres (for Urban)	2,732.19	3,651.29	674.70
30	7601.09.101.05 - Scheme for Special Assistance as Loan to States for Capital Expenditure	18,445.70	18,804.65	814.22
31	7601.09.103.01 - Loans as Advance Assistance for Relief on Account of Natural Calamities (States)	100.00	100.00	100.00
Grant No.45 - Ministry of Food Processing Industries				
32	2408.01.103.22 - PM Formalisation of Micro Food Processing Enterprises (PMFME) Scheme	327.17	217.34	131.43
Grant No.49 - Ministry of Home Affairs				
33	3454.01.001.04 - Enumeration	1,044.70	2,835.92	2,900.11
34	3601.08.111.04 - Disaster Preparedness	102.61	176.17	123.92
Grant No.51 - Police				
35	3601.06.101.12 - Border Areas Development Programme (BADP)	371.34	435.38	365.36
36	3601.08.111.06 - Schemes Financed from Nirbhaya Fund	829.80	239.12	295.94
37	4055.00.201.02 - Residential Buildings	209.48	188.16	171.32
Grant No.55 - Ladakh				
38	4575.04.001.02 - Secretary Finance, UT Ladakh	897.39	1,288.64	1,599.38
Grant No.61 - Ministry of Information and Broadcasting				
39	2221.80.102.05 - Broadcasting Infrastructure Network Development	194.63	124.09	119.32
Grant No.62 - Department of Water Resources, River Development and Ganga Rejuvenation				
40	3601.06.101.92 - Pradhan Mantri Krishi Sinchai Yojana - Accelerated Irrigation Benefit Programme and National/Special Projects	1,727.12	2,005.94	1,091.46
41	3601.06.101.93 - Pradhan Mantri Krishi Sinchai Yojana - Command Area Development and Water Management	194.97	862.93	100.00
42	4702.00.800.06 - Ground Water Management Regulation	125.60	167.13	105.95
Grant No.86 - Ministry of Road Transport and Highways				
43	5054.01.337.06 - Union Territory Governments without Legislature Financed from Central Road Infrastructure Fund	275.27	246.82	258.06
Grant No.87 - Department of Rural Development				
44	2505.02.101.09 - Capacity Building & Technical Support	388.00	387.29	399.38
Grant No.89 - Department of Science and Technology				
45	3425.60.200.70 - Innovation Technology Development and Deployment	288.02	207.59	177.57

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Sl. No.	Minor/Sub-head Description	Amount of Savings		
		2023-24	2022-23	2021-22
Grant No.90 - Department of Biotechnology				
46	3425.60.200.37 – Industrial and Entrepreneurship Development	290.50	122.54	243.57
Grant No.93 - Ministry of Social Justice and Empowerment				
47	3601.06.789.34 - Umbrella Scheme for Development of Scheduled Castes	2,095.15	3,161.24	1,356.06
Grant No.96 – Ministry of Statistics and Programme Implementation				
48	2553.00.101.01 - Grant Assistance	2,757.93	1,398.04	613.06
49	3454.02.204.19 - Capacity Development (Capacity Development of CSO and Institutional Development and Capacity Building)	138.43	179.20	312.03
Grant No.99 - Ministry of Tourism				
50	3452.01.101.14 - Swadesh Darshan- Integrated Development of Theme Based Tourist Circuits	751.63	705.49	150.63
51	3452.80.104.01 - Direct Expenditure	113.98	341.87	603.30

Annexure-4.7
(Refer to Paragraph 4.2.2.4)
Non-surrender of savings

(₹ in crore)

Sl. No.	Grant No. & Description	Total Savings	Total Surrender	Amount lapsed or not surrendered
1	1 - Department of Agriculture and Farmers' Welfare	13,155.29	4,908.60	8,246.69
2	2 - Department of Agricultural Research and Education	72.67	11.07	61.60
3	3 - Atomic Energy	1,620.09	773.39	846.70
4	4 - Ministry of AYUSH	731.23	722.88	8.35
5	8 - Ministry of Civil Aviation	1,041.16	1,034.80	6.36
6	10 - Department of Commerce	26.66	13.83	12.83
7	11 - Department for Promotion of Industry and Internal Trade	1,849.28	1,845.77	3.51
8	12 - Department of Posts	3,704.73	883.19	2,821.54
9	13 - Department of Telecommunications	21,037.97	13,488.47	7,549.50
10	15 - Department of Food and Public Distribution	2,613.56	393.27	2,220.29
11	16 - Ministry of Cooperation	462.04	459.53	2.51
12	18 - Ministry of Culture	288.63	241.66	46.97
13	19 - Ministry of Defence (Civil)	871.69	185.02	686.67
14	20 - Defence Services (Revenue)	8,080.65	5,063.13	3,017.52
15	21 - Capital Outlay on Defence Services	8,373.61	5,421.45	2,952.16
16	22 - Defence Pensions	2.88	0.88	2.00
17	24 - Ministry of Earth Sciences	914.98	631.35	283.63
18	25 - Department of School Education and Literacy	5,148.41	4,995.82	152.59
19	26 - Department of Higher Education	1,303.39	615.21	688.18
20	27 - Ministry of Electronics and Information Technology	3,742.15	3,366.73	375.42
21	28 - Ministry of Environment, Forests and Climate Change	418.24	153.46	264.78
22	29 - Ministry of External Affairs	988.87	66.68	922.19
23	31 - Department of Expenditure	88.12	86.03	2.09
24	32 - Department of Financial Services	124.32	119.13	5.19
25	35 - Department of Revenue	165.09	91.00	74.09
26	36 - Direct Taxes	587.58	519.00	68.58
27	37 - Indirect Taxes	3,855.49	3,680.94	174.55
28	38 - Indian Audit and Accounts Department	62.15	24.48	37.67
29	39 - Interest Payments	11,319.95	10,721.75	598.20
30	40 - Repayment of Debt	14,85,959.83	14,85,884.05	75.78
31	41 - Pensions	256.21	0.00	256.21
32	43 - Department of Fisheries	915.51	892.19	23.32
33	44 - Department of Animal Husbandry and Dairying	1,349.71	1,307.75	41.96
34	46 - Department of Health and Family Welfare	9,122.15	8,992.37	129.78

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Sl. No.	Grant No. & Description	Total Savings	Total Surrender	Amount lapsed or not surrendered
35	47 - Department of Health Research	122.55	112.11	10.44
36	49 - Ministry of Home Affairs	1,033.26	822.19	211.07
37	50 - Cabinet	754.15	548.19	205.96
38	51 - Police	4,061.87	1,765.76	2,296.11
39	52 - Andaman and Nicobar Islands	172.82	167.21	5.61
40	53 - Chandigarh	138.26	130.79	7.47
41	54 - Dadra and Nagar Haveli and Daman and Diu	16.68	14.93	1.75
42	56 - Lakshadweep	49.83	31.74	18.09
43	60 - Ministry of Housing and Urban Affairs	8,395.52	8,108.31	287.21
44	61 - Ministry of Information and Broadcasting	385.81	293.69	92.12
45	62 - Department of Water Resources, River Development and Ganga Rejuvenation	647.11	130.63	516.48
46	64 - Ministry of Labour and Employment	1,682.13	1,611.37	70.76
47	65 - Law and Justice	196.89	143.30	53.59
48	69 - Ministry of Mines	13.98	10.41	3.57
49	74 - Ministry of Personnel, Public Grievances and Pensions	175.52	124.84	50.68
50	76 - Ministry of Petroleum and Natural Gas	32,956.62	32,954.70	1.92
51	78 - Ministry of Ports, Shipping and Waterways	131.79	102.76	29.03
52	81 - Lok Sabha	110.37	109.15	1.22
53	86 - Ministry of Road Transport and Highways	559.23	93.84	465.39
54	87 - Department of Rural Development	8,692.95	8,686.30	6.65
55	88 - Department of Land Resources	140.24	61.76	78.48
56	89 - Department of Science and Technology	3,819.17	3,050.07	769.10
57	90 - Department of Biotechnology	1,146.07	1,131.10	14.97
58	91 - Department of Scientific and Industrial Research	50.21	33.60	16.61
59	93 - Department of Social Justice and Empowerment	3,677.19	3,676.04	1.15
60	95 - Department of Space	2,403.48	2,152.91	250.57
61	98 - Ministry of Textiles	1,330.19	1,306.03	24.16
62	99 - Ministry of Tourism	1,589.86	1,514.70	75.16
63	100 - Ministry of Tribal Affairs	4,916.71	4,910.71	6.00
64	101 - Ministry of Women and Child Development	436.37	431.66	4.71
Total		16,70,061.12	16,31,825.68	38,235.44

Annexure-4.8A
(Refer to Paragraph 4.2.2.5)
Categorisation of savings

(₹ in crore)

Categories	Sub Categories	Savings
Less/non receipt of Proposals/Claims/demands by States/UTs/Central Agencies/IAs etc.	Non receipt of utilisation certificates	940.00
	Less claims	4,232.99
	Less demand	1,626.42
	Requirement of less funds	25,277.38
	Less utilisation	2,757.93
	Less receipt of viable proposals	55,519.26
	Total	90,353.98
Operational Issues (representing obstacles/barriers/ reduction in implementation)	Non compliance of stipulated conditions	30,074.70
	Slow/ less progress of work	19,158.70
	Operational issues/ barriers to implementation etc	1,09,445.33
	Total	1,58,678.73
Regularisation of Expenditure	Reduction of provisions at RE Stage	18,437.94
	Total	18,437.94
Transfer / non transfer of funds related	Less transfer to reserve funds	13,171.28
	Transfer of funds to new heads	10,889.25
	Transfer of funds related misc. Cases	9,717.44
	Total	33,777.97
Unrealistic Budget Estimation in Repayment of Debt and Interest Payments Appropriations	Lower investment by states etc. (higher projections)	10,62,236.48
	Less utilisation due to availability of surplus cash etc.	4,02,292.62
	Lower volume of issuance/ redemption/ subscription etc. (higher projections)	93,464.17
	Total	15,57,993.27
Grand Total		18,59,241.89

Annexure-4.8B
(Refer to paragraph 4.2.2.5)
Analysis of reasons for savings at Minor-head/Sub-head level

(₹ in crore)

Sl. No.	Minor/Sub-head Description	Amount of Savings			Common reasons for savings during the last three years
		2023-24	2022-23	2021-22	
Grant No.42 - Transfers to States					
1	2245.80.103.02 - Assistance to State from NDRF for Calamities of Severe Nature	9,879.50	8,742.11	4,719.97	Requirement of less funds and reduction of provision at revised estimates stage by Ministry of Finance.
2	3601.07.103.01 - Urban Bodies Grants (States)	2,998.96	5,128.75	5,966.67	Due to receipt of less recommendations from Nodal Ministry for release of grant.
3	3601.07.106.03 - Urban Health and Wellness Centres (for Urban)	2,732.19	3,651.29	674.70	Due to non-compliance of stipulated conditions by the concerned States (FY 2022-23 & FY 2023-24).
4	7601.09.101.05 - Scheme for Special Assistance as Loan to States for Capital Expenditure	18,445.70	18,804.65	814.22	Due to non-submission of Utilization certificates under the Scheme.

Annexure-4.9

(Refer to paragraph 4.3.1)

Unnecessary Supplementary provision under Minor/sub-heads

(₹ in crore)

Sl. No.	Minor / Sub-head	Original Provision	Supplementary Provision	Disbursement	Savings
Grant No.1 - Department of Agriculture and Farmers Welfare					
1	4401.00.107.22 - Directorate of Plant Protection Quarantine and Storage	9.00	11.00	6.89	13.11
Grant No.3 - Atomic Energy					
2	2801.03.104.01 - Operation and Maintenance	26.66	33.51	0.00	60.17
Grant No.13 - Department of Telecommunications					
3	5275.00.800.10 - Telecom Computer Emergency Response Team	351.34	96.85	191.46	256.73
Grant No.15 - Department of Food and Public Distribution					
4	3602.06.101.84 - Assistance to State Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFS	219.00	49.50	115.35	153.15
Grant No.19 - Ministry of Defence (Civil)					
5	2052.00.090.56 - Border Roads Organisation	4,162.75	119.25	3,973.75	308.25
6	2052.00.092.02 - Defence Accounts Department	2,238.73	26.28	2,155.79	109.22
7	4070.00.001.31 - Secretariat-General Services	131.09	17.91	128.00	21.00
Grant No.20 - Defence Services (Revenue)					
8	2076.00.110 - Stores	23,958.34	1,956.29	23,655.25	2,259.38
9	2076.00.111 - Works	11,561.00	399.51	11,448.57	511.94
10	2076.00.112 - Rashtriya Rifles	9,473.00	553.58	9,429.23	597.35
11	2077.00.111 - Works	2,086.44	118.85	2,057.07	148.22
12	2077.00.112 - Joint Staff	4,221.70	100.00	3,371.14	950.56
13	2080.00.004 - Research / Research Development	814.00	234.90	776.06	272.84
14	2080.00.110 - Stores	3,233.79	32.08	3,098.35	167.52
Grant No.27 - Ministry of Electronics and Information Technology					
15	5475.00.052.07 - National Informatics Centre	188.13	10.63	142.19	56.57
Grant No.30 - Department of Economic Affairs					
16	3475.00.115.01 - Assistance For Infrastructure Development Viability Gap Funding	500.00	113.90	410.00	203.90
Grant No.49 - Ministry of Home Affairs					
17	4250.00.101.08 - National Disaster Response Force	238.37	59.29	237.76	59.90
Grant No.50 - Cabinet					
18	2013.00.108.04 - Special Extra Session Flight Operations	449.84	254.88	370.33	334.39
19	4070.00.001.15 - Special Extra Session Flight Operations	287.27	221.84	132.15	376.96
Grant No.51 - Police					
20	2055.00.102.01 - Establishment	31,158.44	117.58	30,557.14	718.88
Grant No.65 - Law and Justice					

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Sl. No.	Minor / Sub-head	Original Provision	Supplementary Provision	Disbursement	Savings
21	2015.00.800.01 - Expenditure on Electronic Voting Machines	25.00	36.20	22.12	39.08
Grant No.74 – Ministry of Personnel, Public Grievances and Pensions					
22	2070.00.003.18 - National Programme for Civil Services & Capacity Building	81.50	22.37	67.52	36.35
23	4059.01.051.14 - Acquisition of Land & Construction of Building for Lokpal (Charged)	69.42	21.01	45.81	44.62
24	4059.80.051.05 - Lal Bahadur Shastri National Academy of Administration	36.79	12.20	17.06	31.93
Grant No.78 - Ministry of Ports, Shipping and Waterways					
25	3051.03.101.01 - Management	86.52	15.00	83.82	17.70
Grant No.79 - Ministry of Power					
26	2801.80.102.01 - Statutory Authorities	304.38	29.99	271.38	62.99
27	2801.80.800.39 - Payment Pertaining to International Arbitration Case (Charged)	0.00	10.00	0.00	10.00
Grant No.87 - Department of Rural Development					
28	3602.06.101.28 - Mahatma Gandhi National Rural Employment Guarantee Scheme	222.90	469.51	203.22	489.19
Total		96,135.40	5,143.91	92,967.41	8,311.90

Annexure-4.10A
(Refer to paragraph 4.4.1)

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

(₹ in crore)

Sl. No.	Minor/Sub-Head	Amount of Re-appropriation to the Head	Final Savings under the head
Grant No.1 - Department of Agriculture and Farmers Welfare			
1	2401.00.130.03 - Implementation of MIS/PSS	29.53	29.54
2	2416.00.797.01 - Transfer to Agriculture Infrastructure and Development Fund	3,400.00	4,248.07
3	3601.06.789.76 - Krishonnati Yojna	25.92	113.33
Grant No.3 - Atomic Energy			
4	2852.09.202.01 - Fuel Fabrication Facilities	42.43	63.66
5	3401.00.004.22 - Research Centres of BARC	14.65	76.73
6	5401.00.401.07 - Mega Science Projects	25.42	62.09
Grant No.12 - Department of Posts			
7	3201.02.101.10 - Gramin Dak Sewak	19.93	177.34
Grant No.13 - Department of Telecommunications			
8	3275.00.789.01 - Compensation to Service Providers for Universal Service Obligation	464.80	879.80
9	5275.00.101.05 - Bharat Net	500.00	1,420.35
Grant No.18 - Ministry of Culture			
10	2205.00.102.12 - Centenary and Anniversary Celebrations	25.03	27.46
Grant No.20 - Defence Services (Revenue)			
11	2077.00.101 - Pay & Allowances of Navy	18.52	138.68
Grant No.21 - Capital Outlay on Defence Services			
12	4076.01.050 - Land	75.86	90.73
Grant No.26 - Department of Higher Education			
13	2251.00.090.17 - Department of Higher Education	16.47	42.08
Grant No.29 - Ministry of External Affairs			
14	4070.00.001.31 - Secretariat-General Services	10.70	17.74
Appropriation No.39 - Interest Payments			
15	2049.03.109.09 - Special Deposits of E.S.I.C (Charged)	45.55	49.70
Grant No.51 - Police			
16	3602.08.104.01 - Schemes Financed from Nirbhaya Fund	114.44	242.74
17	4055.00.214.10 - Border Infrastructure and Management Works	21.58	78.21
Grant No.60 - Ministry of Housing and Urban Affairs			
18	3601.06.101.59 - PM-eBus Sewa	19.00	19.00
Grant No.88 - Department of Land resources			
19	2501.05.797.01 - Transfers to Agriculture Infrastructure and Development Fund	154.09	203.98
Grant No.89 - Department of Science and Technology			
20	3425.60.200.02 - Assistance to Scientific Institutions/Professional Bodies/Autonomous R&D Institutions	58.30	70.69
Total		5,082.22	8,051.92

Annexure-4.10B

(Refer to paragraph 4.4.1)

**Re-appropriation from minor/sub-heads resulting into final excess expenditure
(Re-appropriation exceeding ₹10 crore or more)**

(₹ in crore)

Sl. No.	Minor/ Sub-head	Total Provision	Amount of Re-appropriation from the Head	Final Excess expenditure under the head
Grant No.12 - Department of Posts				
1	3201.01.101.03 - Postal Division	1615.00	608.31	73.02
2	3201.02.101.01 - Existing Post Offices	10,716.08	1,101.89	1,012.57
3	3201.07.101.01 - Superannuation and Retirement Allowances	6,331.13	419.6	210.39
4	3201.07.107.01 - Family Pensions	2,706.48	289.75	62.81
5	3201.07.110.01 - Government Contribution for Defined Contribution Pension Scheme other than Audit Staff	1,016.82	132.74	99.71
Grant No.13 - Department of Telecommunications				
6	2071.01.101.01 - Ordinary Pensions	13,160.37	1,948.55	436.75
Grant No.20 – Defence Services (Revenue)				
7	2076.00.103 – Pay & Allowances and Miscellaneous expenses of Auxiliary Forces	3,957.80	704.95	29.15
Grant No.29 - Ministry of External Affairs				
8	3605.00.101.09 - Aid to Bangladesh	200.00	70.00	27.63
9	3605.00.101.12 - Sri Lanka-Other Aid Programmes	150.00	90.00	59.37
10	3605.00.101.15 - Aid to Other Developing Countries	150.00	55.00	17.85
11	3605.00.101.40 - Aid to Mauritius	460.79	130.79	28.87
12	4216.01.700.18 - External Affairs	308.00	207.00	20.74
Total		40,772.47	5,758.58	2,078.86

Annexure-4.11
(Refer to Paragraph 4.5.2)
Expenditure incurred without budget line

(₹ in crore)

Sl. No.	Minor/ Sub-head Description	Total Provision (O+S)	Re-appropriation	Expenditure
Grant No.1 - Department of Agriculture and Farmers Welfare				
1	2416.00.797.02 - Additional Transfer to Agriculture Infrastructure and Development Fund	0.00	1,000.00	1,000.00
2	2435.60.797.02 - Additional Transfer to Agriculture Infrastructure and Development Fund	0.00	500.00	500.00
Grant No.2 - Department of Agricultural Research and Education				
3	2415.80.120.01 - Grants-in-aid to Central Agricultural University, Imphal	0.00	4.00	4.00
4	2415.80.120.01 - Grants-in-aid to Central Agricultural University, Imphal	0.00	286.00	281.65
Grant No.4 - Ministry of AYUSH				
5	2210.05.200.13 - North-Eastern Institute of Ayurveda & Homoeopathy, Shillong	0.00	41.63	41.63
6	2210.05.200.28 - North Eastern Institute of Ayurveda and Folk Medicine Research, Passighat	0.00	22.58	22.58
Grant No.13 - Department of Telecommunications				
7	5275.00.003.01 - Training Institute for Communication Finance	0.00	25.00	25.00
8	5275.00.190.04 - Establishment of Satellite Gateway Assistance to BSNL	0.00	1.05	1.05
Grant No.15 - Department of Food and Public Distribution				
9	2408.02.800.03 - Construction of Food Storage Godowns in North Eastern Regions by State Governments	0.00	3.57	2.68
Grant No.39 - Interest Payments				
10	2049.01.134.01 - 7.10% GOI SGRB 2028	0.00	568.00	568.00
11	2049.01.134.02 - 7.29% GOI SGRB 2033	0.00	583.20	583.20
12	2049.60.111.07 - 7.33% Postal Life Insurance GOI Special Security, 2033 (Date of Maturity 28th March)	0.00	505.31	505.31
13	2049.60.111.08 - 7.33% Postal Life Insurance GOI Special Security, 2033 (Date of Maturity 31st March)	0.00	109.95	109.95
Grant No.40 - Repayment of Debt				
14	6001.00.125 - Special Central Government Securities issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities	0.00	59,976.73	59,976.73
Grant No.44 - Department of Animal Husbandry and Dairying				
15	2403.00.101.41 - Centre of Excellence for Animal Health	0.00	21.46	18.65
Grant No.46 - Department of Health and Family Welfare				

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Sl. No.	Minor/ Sub-head Description	Total Provision (O+S)	Re-appropriation	Expenditure
16	2210.05.105.36 - Grants to North Eastern Indira Gandhi Regional Institute of Health & Medical Sciences, Shillong	0.00	416.30	416.30
17	2210.05.105.43 - Regional Institute of Medical Sciences, Imphal	0.00	611.00	611.00
18	2210.05.105.44 - Lokpriya Gopinath Bordoloi Regional Institute of Mental Health (LGBRIMH), Tejpur	0.00	71.10	71.10
19	2210.05.105.45 - Regional Institute of Paramedical & Nursing Sciences (RIPANS), Aizawal	0.00	101.90	101.90
Grant No.60 - Ministry of Housing and Urban Affairs				
20	3601.06.789.18 - National Urban Livelihoods Mission (NULM)	0.00	112.72	109.67
21	3601.06.796.28 - National Urban Livelihood Mission (NULM)	0.00	21.54	20.96
22	3602.06.789.13 - National Urban Livelihoods Mission (NULM)	0.00	1.15	1.15
Grant No.62 - Department of Water Resources, River Development and Ganga Rejuvenation				
23	2701.80.001.04 - North Eastern Regional Institute of Water And Land Management	0.00	23.51	23.43
24	2711.01.800.31 - River Basin Management	0.00	45.40	27.55
25	2711.01.800.33 - Brahmaputra Board	0.00	55.50	52.09
Grant No.68 - Ministry of Micro, Small and Medium Enterprises				
26	2851.00.789.72 - PM Vishwakarma Scheme	0.00	96.24	96.24
27	2851.00.796.72 - PM Vishwakarma Scheme	0.00	47.58	47.58
Grant No.76 - Ministry of Petroleum and Natural Gas				
28	2802.80.798.01 - Global Biofuels Alliance	0.00	60.00	60.00
Grant No.86 - Ministry of Road Transport and Highways				
29	5054.01.190.02 - National Highways Authority of India	0.00	1.00	1.00
Grant No.92 - Ministry of Skill Development and Entrepreneurship				
30	2230.03.797.02 - Additional Transfer to Madhyamik and Uchchatar Shiksha Kosh (MUSK)	0.00	600.00	600.00
Gant No.98 - Ministry of Textiles				
31	2852.08.202.64 - Development of Textiles in North East	0.00	1.36	1.36
Grant No.99 - Ministry of Tourism				
32	3601.06.101.78 - Safe Tourist Destination for Women	0.00	0.00	5.27
Grant No.100 - Ministry of Tribal Affairs				
33	3601.06.796.85 - Programme for Development of Scheduled Tribes (PM Vanbandhu Kalyan Yojana)	0.00	355.17	355.17
34	3601.08.796.05 - Welfare of Scheduled Tribes-Grants Under Proviso to Article 275(1) Of the Constitution	0.00	265.00	265.00
Total		0.00	66,534.95	66,507.20

Annexure-4.12
(Refer to Paragraph 4.6.1)

Rush of expenditure during March 2024 and/or last quarter of FY 2023-24

(₹ in crore)

Sl. No.	Description of the grants	Budget estimates	Expenditure in March	Percentage of expenditure in March	Expenditure incurred during last quarter	Percentage of expenditure during last quarter	Reason as furnished by the Ministries/ Departments
1	76-Ministry of Petroleum and Natural Gas	41,007.72	6,789.85	16.56	14,349.58	34.99	Not furnished
2	50-Cabinet	1,258.68	171.30	13.61	460.17	36.56	It was replied (September 2024) that rush was due to receipt of supplementary in the last quarter of FY 2023-24.
3	66-Election Commission of India	340.00	151.48	44.55	221.08	65.02	It was replied (September 2024) that the nature of expenditure in the commission is quite different and uncertain in terms of time and duration.
4	88-Department of Land Resources	2,419.23	418.81	17.31	695.70	28.76	It was replied (November 2024) that it was due to delay in receipt of project proposals for release from State Governments inspite of repeated reminders for timely submission of proposals.
5	94-Department of Empowerment of persons with Disabilities	1,225.15	299.60	24.45	392.32	32.02	Not furnished
6	46-Department of Health and Family Welfare	1,04,683.00	24,322.59	23.23	36,946.01	35.29	It was replied (December 2024) that rush was due to transfer of ₹4500 crore to the Public Accounts on 31.03.2024, as per direction of the Ministry of Finance.
7	100-Ministry of Tribal Affairs	12,461.88	2,624.89	21.06	3,856.59	30.94	The Ministry replied (September 2024) that the portal for inviting proposals from States/Institutes under the Scheme

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Sl. No.	Description of the grants	Budget estimates	Expenditure in March	Percentage of expenditure in March	Expenditure incurred during last quarter	Percentage of expenditure during last quarter	Reason as furnished by the Ministries/ Departments
							Scholarship opens during August/ September every year. The entire procedure from receiving proposals to finalization normally completes in December and then funds release starts. And different schemes administered by the Ministry are demand-driven and due to delay in receipt of proposals from States resulted excess expenditure beyond the prescribed ceiling.
8	32-Department of Financial Service	12,681.88	9,361.27	73.82	10,775.49	84.97	The Department replied (November 2024) that ₹10,322.22 crore was received in first Supplementary Demand (December 2023) and ₹985 crore in the second Supplementary Demand (February 2024) for various schemes. The department also acknowledged the Audit observation for future compliance to avoid rush of expenditure in March or during the last quarter.
9	15- Department of Food and Public Distribution	2,30,513.94	45,380.06	19.69	93,198.05	40.43	Not furnished

Annexure 4.13
(Refer to Paragraph 4.7)

Department/Ministry wise outstanding UCs as on 31.03.2024

(₹ in crore)

Sl. No.	No. and Name of Grant	Financial Year		Total Outstanding UCs		Outstanding UCs Status of last three years (2020-21 to 2022-23)	
		From	To	No.	Amount	No.	Amount
1	60-Ministry of Housing and Urban Affairs	1985-1986	2022-2023	1,808	16,039.29	883	12,892.33
2	46-Department of Health and Family Welfare	1987-1988	2022-2023	5,196	15,999.48	1,724	12,714.01
3	25-Department of School Education and Literacy	1982-1983	2022-2023	1,788	11,918.70	332	11,403.11
4	26-Department of Higher Education	1977-1978	2022-2023	5,715	10,645.18	3,295	10,225.54
5	68-Ministry of Micro, Small and Medium Enterprises	2006-2007	2022-2023	1,128	9,783.35	675	9,061.19
6	48-Ministry of Heavy Industries	2003-2004	2022-2023	104	1,600.51	75	1,492.53
7	77-Ministry of Planning	Up to March 2013	2021-2022	9,231	2,038.16	4,248	1,430.19
8	93- Ministry of Social Justices & Empowerment	2007-2008	2022-2023	2,871	1,337.49	1,652	996.38
9	07-Department of Pharmaceuticals	2008-2009	2021-2022	173	736.56	163	704.22
10	04-Ministry of AYUSH	1994-2007	2021-2022	1,271	579.94	265	129.81
11	23-Ministry of Development of North East Region	2014-2015	2021-2022	204	549.88	97	323.13
12	78- Ministry of Ports, Shipping and Waterways	2017-2018	2022-2023	34	303.20	33	262.52
13	98-Ministry of Textiles	2016-2017	2022-2023	6,552	302.85	2,903	261.59
14	86-Ministry of Road Transport and Highways	2017-2018	2022-2023	32	278.20	7	39.20
15	99-Ministry of Tourism	2012-2013	2022-2023	78	133.47	49	74.40
16	101-Ministry of Women and Child Development	2007-2008	2022-2023	831	158.71	12	5.36
17	10-Department of Commerce	2006-2007	2022-2023	42	116.28	32	68.74
18	05-Department of Chemicals and Petrochemicals	2018-2019	2022-2023	77	99.82	74	84.80
19	64-Ministry of Labour & Employment	1979-1980	2021-2022	833	98.19	75	29.69
20	35-Department of Revenue	2002-2003	2022-2023	11	38.71	1	0.08
21	11-Department for Promotion of Industry and Internal Trade	2019-2020	2019-2020	1	5.55	0	0.00
22	33-Department of Public Enterprises	2014-15	2022-2023	6	0.57	1	0.29
Total				37,986	72,764.09	16,596	62,199.11

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