



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on Accounts of the Union Government
for the year 2022-23**

**Union Government
Ministry of Finance
Report No. 4 of 2025
(Financial Audit)**

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PREFACE

This Report for the year ended March 2023 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 2023.

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) 2022-23 was a year of fiscal consolidation. The size of the economy, as measured by GDP, has grown. Real GDP increased by 6.99 *per cent* over last year and Nominal GDP grew by 14.21 *per cent*. Revenue receipts of Central Government increased by 11.36 *per cent* over last year, led by a 16.28 *per cent* increase in tax receipts (after accounting for taxes devolved to States). The share of direct taxes in Gross Tax Receipts (GTR) has been on a rising trend after FY 2020-21; it rose to 53.50 *per cent* during FY 2022-23 from 51.14 *per cent* in FY 2021-22. The increasing share of direct taxes in GTR is indicative of a progressive tax system.

Among Direct Taxes, revenue from Income Tax saw a significant rise in FY 2022-23, both in terms of its contribution to GTR (26.46 *per cent*) and GDP (three *per cent*). Corporation tax as a percentage of GDP grew to 3.06 *per cent* from last year (3.02 *per cent*). It registered a mild increase over last year in its contribution to GTR, growing from 26.28 *per cent* to 27.04 *per cent*. As a percentage of GDP, GST collection has been the highest in FY 2022-23 in the last five years.

There was a decrease in Road & Infrastructure Cess, concomitant to the reduction in excise duty on petrol and diesel. Surcharge collection has registered 207.17 *per cent* increase over last year due to high growth in collection of surcharges on Corporation Tax and Income Tax.

Non-tax revenue saw a decline of 2.88 *per cent* over FY 2021-22, led by a decrease in dividends and profits, mostly on account of less receipt of surplus profit from RBI. Proceeds from disinvestment increased significantly over last year.

Government spending as a percentage of GDP has come down in comparison to last year. But Capital expenditure as a proportion of GDP has grown over last year (rising from 2.28 *per cent* in FY 2021-22 to 2.32 *per cent* in FY 2022-23). Repayment of debt was the biggest draw from the Consolidated Fund of India, consuming 61.27 *per cent* of the total outgo during FY 2022-23.

We observed that the fixed commitments of revenue expenditure on salary, pension and interest payments, as a share of total revenue expenditure has come down from 43.06 *per cent* in FY 2018-19 to 38.83 *per cent* in FY 2022-23. This indicates more headroom for spending on non-committed heads of expenditure.

Capital expenditure increased by 16.10 *per cent* over last year and as a percentage of GDP registered a marginal increase, mostly led by Transport and Defence services. Transport sector saw an increase of 191.68 *per cent* as compared to FY 2018-19. This indicates the primacy given to infrastructure sector as a key growth multiplier in the economy.

Overall liabilities increased due to the increase in public debt. A substantial part of market loans is due for repayment in FY 2025-26 which would require judicious fiscal management. Fiscal parameters improved during FY 2022-23, led by higher rate of growth in revenue receipts as compared to revenue expenses. Both revenue and fiscal deficits were lower than the revised estimates. The Fiscal Deficit during FY 2022-23 was lower than previous

year, indicating prudent fiscal management. Total liabilities under National Small Savings Fund (NSSF) increased by 12.62 *per cent* over last year.

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 2022-23.

Reserve Funds form part of the Public Account of India. These funds are set aside 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 respect of four reserve funds, out of receipts of ₹2,41,220 crore raised during the period from FY 2018-19 to FY 2022-23, only ₹344 crore was transferred to the funds (Para 3.3.1). Also, continuance of dormant Reserve Funds and Deposits with an accumulated net credit balance of ₹6,065 crore implies that they have outlived their purpose and need to be reviewed (Para 3.3.3). We found four instances of booking of expenditure through capital head of account, instead of revenue head of account, which led to overstatement of capital expenditure by ₹49,948 crore (Para 3.1.1 & Para 3.1.2).

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 2022-23, ₹20,082 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 ₹864.56 crore (Para 3.1.1.4).

Statement 13 of the UGFA shows only the net balances under Suspense Heads, thus understating the actual balances pending for clearance, the understatement being 61.99 *per cent* in Suspense Account (Civil) and 74.72 *per cent* in PSB Suspense (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 ₹4,597.11 crore (Para 3.4.4).

Out of ₹39,311 crore pending clearance under the suspense head 'Cheques and Bills', more than half of it pertained to Postal Cheques (Para 3.2.1). There were 65 cases of adverse balances in various funds and deposits of which 41 remained unresolved for over five years. 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).

More than 50 *per cent* of the expenditure and receipts amounting to ₹5,572 crore and ₹4,136 crore was booked in FY 2022-23 under omnibus 'Minor Head 800-Other Expenditure' and 'Minor Head 800-Other Receipts' respectively under numerous Major Heads, compromising transparency in accounts (Para 3.3.4).

At the end of FY 2022-23, loans and advances of ₹8,69,479 crore was outstanding for recovery from State/UT Governments and other entities, out of which arrears in recovery (principal and interest) were of ₹74,241 crore (Para 3.2.3). We observed short recovery of guarantee fee of ₹113.57 crore (Para 3.4.1) and short receipt of dividend of ₹669.13 crore from 16 entities functioning under seven Ministries/Departments (Para 3.4.2). We also noticed 26 instances of mismatch in information relating to quantum of equity shares and percentage of Government investment while cross-verifying it with the Annual Reports of sample entities (Para 3.4.3).

We also noted instances of misclassification in accounting amounting to ₹5,522 crore. Of these, ₹4,289 crore related to receipts, the remaining misclassifications aggregating to ₹1,233 crore related to expenditure and occurred largely at the level of Object Head (₹1,023 crore) (Para 3.5).

Union Government Appropriation Accounts consist of 102 Grants / Appropriations for FY 2022-23. The Parliament approved appropriations of ₹1,29,48,803.37 crore, against which Government spent ₹1,26,07,539.04 crore leading to overall savings of ₹3,41,264.33 crore (Para 4.1.1).

Total charged (not required to be voted by Parliament) provision from the Consolidated Fund of India in FY 2022-23 was ₹83,53,811.79 crore (64.51 *per cent*) against which the expenditure was marginally higher at ₹83,81,271.25 crore (66.48 *per cent*). The total voted provision was ₹45,94,991.58 crore (35.49 *per cent*) and actual expenditure was ₹42,26,267.79 crore (33.52 *per cent*) with savings of ₹3,68,723.79 crore (8.02 *per cent*). The charged expenditure after showing a slight decrease in FY 2020-21 was followed by an increase in FY 2021-22 and FY 2022-23, while the voted expenditure grew consistently during the last three years (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'. In respect of 'Repayment of Debt (Capital Charged)', there was excess expenditure of ₹53,871.01 crore during FY 2022-23. This excess was due to year end withdrawal by the State Governments. The excess over the Appropriation is required to be regularised under Article 115(1)(b) of the Constitution (Para 4.2.1.1).

At minor/sub heads level, we noted excess expenditure of ₹25 crore or more under 10 Grants/ Appropriations, due to inadequate provisioning of funds (Para 4.2.1.2). We also noted savings of ₹5,000 crore or more in 18 Grants/Appropriations during FY 2022-23 against which eight Grants/Appropriations had persistent savings in FY 2020-21 and FY 2021-22 as well (Para 4.2.2.1). Further, savings of ₹100 crore or more occurred in 102 segments of 75 Grants/Appropriations (Para 4.2.2.2).

Supplementary provisions obtained in respect of 21 minor/sub heads under 13 Grants during FY 2022-23, 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 in 21 cases, exceeding ₹10 crore each, across 15 Grants/Appropriations, were injudicious 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 10 minor/sub heads across seven Grants, resulting in avoidable excess expenditure in these minor/sub heads (Para 4.4.1).

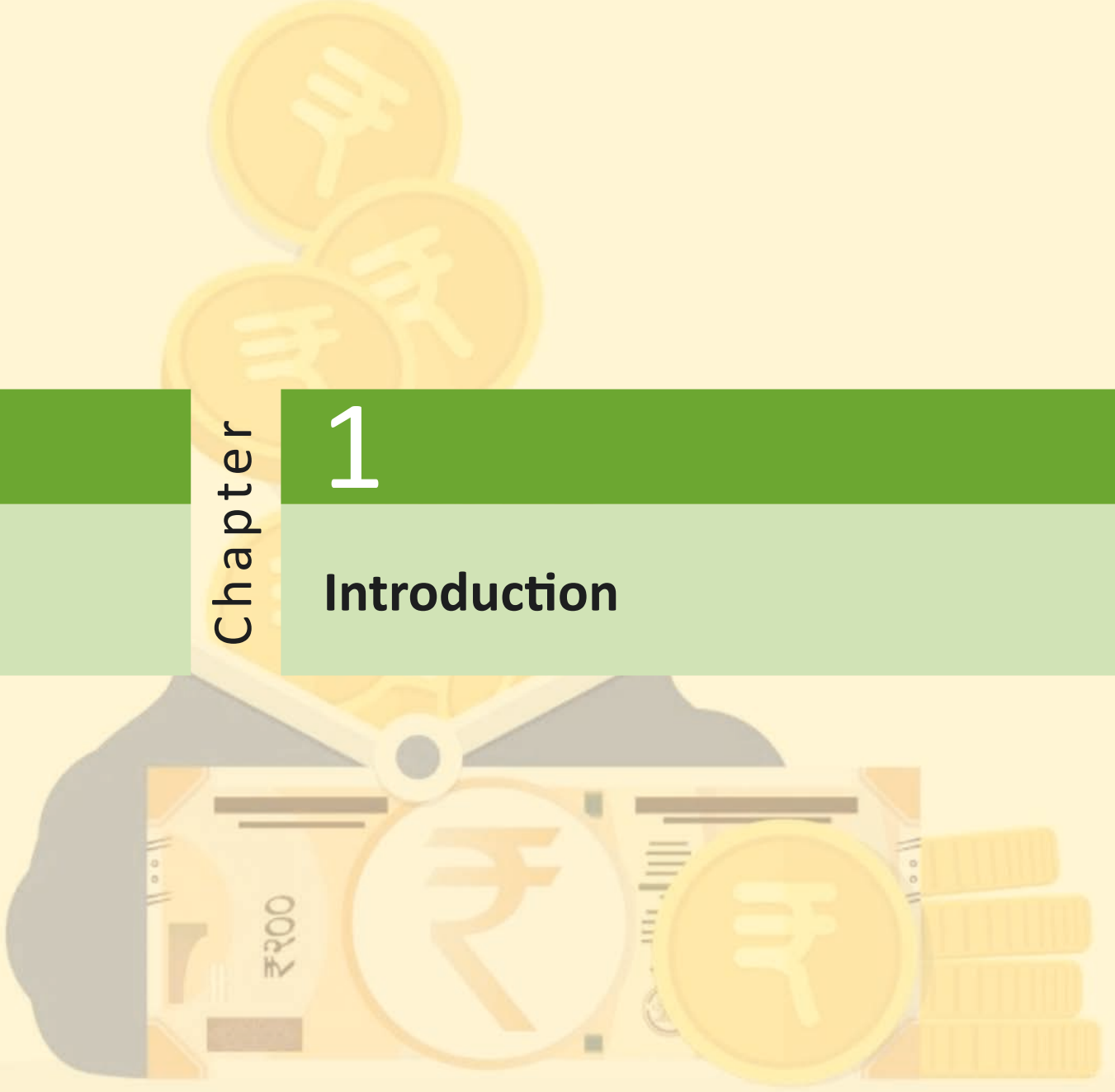
We recommend that:

1. The Minor Head for transfer to Reserve Funds / Deposits may be opened wherever necessary under the functional major / sub major head in the section Expenditure Heads (Revenue Account). This is essential to get an accurate picture of classification between Revenue and Capital heads of expenditure.
2. Ministry of Finance may ensure that all Controllers are directed regularly to clear outstanding balances under suspense heads.
3. Adverse balances which have been lying unresolved for more than five years may be reviewed within a time-bound period.
4. A disclosure reconciling the amount of guarantees and investments as included in the Union Accounts with the figures in the Annual Reports of CPSEs may be included by the Ministries/Departments in respective Statement of Central Transactions (SCTs).
5. There is considerable scope for improving the forecast accuracy in budget estimation in view of persistent savings of ₹5,000 crore and above in various grants.

Chapter

1

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 2022-23 on 17 December 2023.

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.

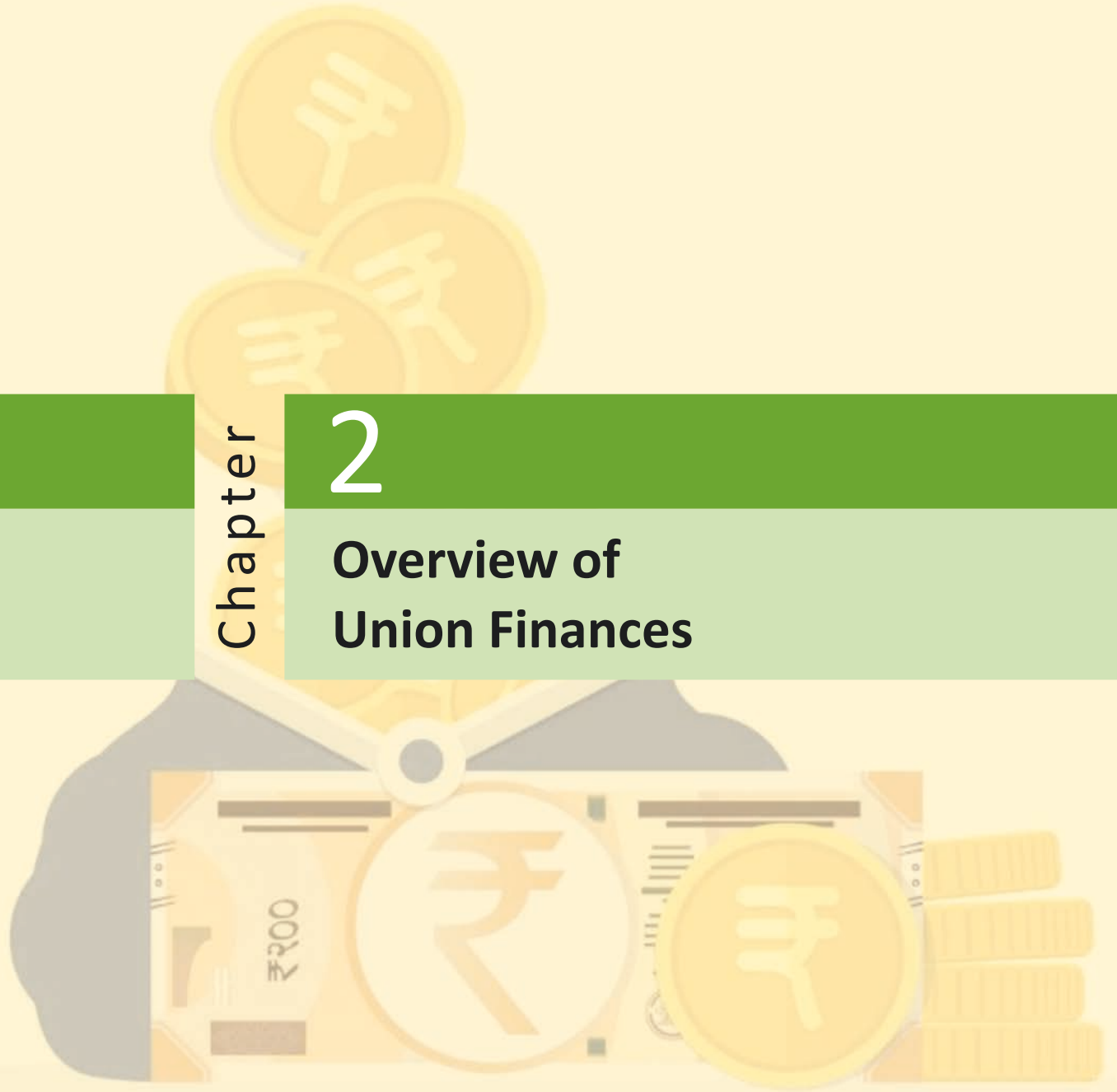
1.3 Response of the Government

Responses were sought from various Ministries/ Departments in respect of issues concerning them. Replies received (up to July 2024) 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 as follows.

Figure 2.1: Trend of GDP at Constant and Current Prices

(₹ in crore)

GDP	2018-19	2019-20	2020-21	2021-22	2022-23
At Constant Prices (Real GDP)	1,39,92,914	1,45,34,641	1,36,94,869	1,50,21,846	1,60,71,429
<i>Percentage change over previous year</i>	6.45	3.87	-5.78	9.69	6.99
At Current Prices (Nominal GDP)	1,88,99,668	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646
<i>Percentage change over previous year</i>	10.59	6.37	-1.24	18.85	14.21

Source: National Statistical Office (NSO) Press Release dated 29th February 2024.

As can be seen from **Figure 2.1**, GDP of the country at the end of FY 2022-23 was ₹1,60,71,429 crore at Constant Prices (base year 2011-12) and ₹2,69,49,646 crore at Current Prices. In both cases there was a growth, of 6.99 *per cent* and 14.21 *per cent* respectively.

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

2.2 Snapshot of Union Finances – comparison with BE and RE

This section depicts the budgeted receipts and disbursements, both at Budget Estimates (BE) and Revised Estimates (RE) stage, along with the expenditure as per the Union Government Finance Accounts for FY 2022-23. Planned and actual values for key fiscal indicators have also been described. These details are depicted in **Figure 2.2**.

Figure 2.2: Snapshot of Union Finances – Comparison with FY 2021-22

(₹ in crore)

Sl. No.	Particulars	Actuals of FY 2021-22	Budget Estimates (BE) ^a (2022-23)	Revised Estimates (RE) ^a (2022-23)	Actuals of FY 2022-23	Variation of Actuals of FY 2022-23		
						From BE of FY 2022-23	From RE of FY 2022-23	From Actuals of FY 2021-22
1	Revenue Receipts	24,36,421	25,17,456	26,80,371	27,13,267	7.78%	1.23%	11.36%
	Tax Revenue ^b	18,10,923	19,41,170	20,94,662	21,05,786	8.48%	0.53%	16.28%
	Non-Tax Revenue ^c	6,25,498	5,76,286	5,85,709	6,07,481	5.41%	3.72%	-2.88%
2	Miscellaneous Capital Receipts	14,638	65,000	60,000	46,035	-29.18%	-23.28%	214.49%
3	Recovery of Loans and Advances	24,948	24,666	33,750	36,272	47.05%	7.47%	45.39%
4	Total Non-Debt Receipts (1+2+3)	24,76,007	26,07,122	27,74,121	27,95,574	7.23%	0.77%	12.91%
5	Receipt of Public Debt	82,49,152	87,09,205	89,64,691	88,64,893	1.79%	-1.11%	7.46%
6	Total Receipts in the CFI (4+5)	1,07,25,159	1,13,16,327	1,17,38,812	1,16,60,467	3.04%	-0.67%	8.72%
7	Contingency Fund of India	29,500	0	0	0	-	-	-
8	Public Account Receipts ^d	32,37,452	-	-	29,21,888	-	-	-9.75%
9	Total Receipts (6+7+8)	1,39,92,111	-	-	1,45,82,355	-	-	4.22%
10	Revenue Expenditure	34,68,189	35,08,291	37,91,423	37,83,698	7.85%	-0.20%	9.10%
11	Capital Expenditure	5,38,140	6,11,189	6,20,204	6,24,757	2.22%	0.73%	16.10%
12	Loans and Advances	2,32,205	1,70,813	1,38,488	1,42,059	-16.83%	2.58%	-38.82%
13	Total Expenditure (10+11+12)	42,38,534	42,90,293	45,50,115	45,50,514	6.07%	0.01%	7.36%
14	Repayment of Public Debt	66,45,468	70,75,067	72,75,012	71,99,701	1.76%	-1.04%	8.34%
15	Transfer to Contingency Fund	29,500	0	0	0	-	-	-
16	Total Disbursements from CFI (13+14+15)	1,09,13,502	1,13,65,360	1,18,25,127	1,17,50,215	3.39%	-0.63%	7.67%
17	Public Account Disbursements ^d	30,81,152	-	-	28,30,518	-	-	-8.13%
18	Total Disbursements (16+17)	1,39,94,654	-	-	1,45,80,733	-	-	4.19%
a. BE and RE figures are taken from Annual Financial Statements for FY 2023-24.								
b. Does not include Taxes and Duties assigned to States of ₹9,48,406 crore (Gross Tax Receipts- ₹30,54,192 crore) under Article 270 of the Constitution.								
c. Includes Grants-in-aid and Contributions of ₹1887 crore.								
d. In respect of Suspense & Miscellaneous and Remittances, no BE/RE figure is shown in AFS.								

Source: UGFAs for FY 2021-22 and FY 2022-23.

As can be seen from **Figure 2.2**, Tax Revenue and Miscellaneous Capital Receipts were significantly higher in FY 2022-23 at ₹21,05,786 crore and ₹46,035 crore respectively, as compared to FY 2021-22 (₹18,10,923 crore and ₹14,638 crore respectively) while Non-Tax Revenue decreased from ₹6,25,498 crore in FY 2021-22 to ₹6,07,481 crore in FY 2022-23. Total Expenditure of the Union at ₹45,50,514 crore in FY 2022-23 increased by 7.36 *per cent* over the previous year contributed by Revenue Expenditure (₹37,83,698 crore) and Capital Expenditure (₹6,24,757 crore) driving this increase whereas Loans and Advances (₹1,42,059 crore) decreased significantly compared to the previous year (₹2,32,205 crore). Consequently, non-debt receipts were able to cover 61.43 *per cent* of the Total Expenditure in FY 2022-23 as compared to 58.42 *per cent* in FY 2021-22, leading to increased reliance on non-debt receipts for financing the Government expenditure.

2.3 Sources and Utilisation of funds¹

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 2022-23, the Union Government had total resources of ₹1,55,33,165 crore and utilised ₹1,55,29,139 crore, which were applied for various purposes as follows, leaving a closing cash balance of ₹4,026 crore.

Figure 2.3: Source of Funds in FY 2022-23

		(₹ in crore)
1	Opening Cash Balance	2,404
2	Debt Receipts ²	88,64,893
3	Gross Non-debt Receipts	37,43,980
	a) Gross Revenue Receipts	36,61,673
	b) Capital Receipts	46,035
	c) Recovery of Loans & Advances	36,272
4	Gross Receipts into Public Account	29,21,888
Total		1,55,33,165

¹ 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.

² Debt Receipts of Union Government during FY 2022-23 was ₹88,64,893 crore and repayment of debt was ₹71,99,701 crore during the year. The net debt receipts of the Union Government during the year was ₹16,65,192 crore.

Figure 2.4: Comparison of FY 2022-23 with FY 2021-22 (Receipts)

Revenue Receipts	<ul style="list-style-type: none"> ✓ Gross tax receipts increased by 12.73 <i>per cent</i>, while Net tax receipts (tax receipts net of taxes devolved to States) increased by 16.28 <i>per cent</i>. ✓ Gross revenue receipts decreased as a percentage of GDP at current prices from 14.13 <i>per cent</i> to 13.59 <i>per cent</i>. Net revenue receipts decreased as a percentage of GDP from 10.32 <i>per cent</i> to 10.07 <i>per cent</i> (due to decrease in Union Excise Duties of ₹47,553 crore over FY 2021-22).
Non-Debt Capital Receipts	<ul style="list-style-type: none"> ✓ Non-Debt Capital receipts increased by 107.92 <i>per cent</i> mainly due to proceeds from disinvestment of its equities in Public Sector Undertakings. ✓ Recovery of Loans and Advances increased by 45.39 <i>per cent</i>.
Debt Receipts	✓ Debt receipts mainly financed through market loans, increased by 7.46 <i>per cent</i> .
Public Account Receipts	✓ Public Account Receipts decreased by 9.75 <i>per cent</i> .

Figure 2.5: Application of funds in FY 2022-23

		(₹ in crore)
1	Repayment of Debt	71,99,701
2	Discharge of Liabilities on Public Account	28,30,518
3	Actual Expenditure	45,50,514
	a) Revenue Expenditure	37,83,698
	b) Capital Expenditure	6,24,757
	c) Loans & Advances	1,42,059
4	Share of the States in Union taxes	9,48,406
5	Closing Cash Balance	4,026
Total Application of funds		1,55,33,165

Figure 2.6: Comparison of FY 2022-23 with FY 2021-22 (Disbursements)

Revenue Expenditure	✓ Revenue expenditure increased by 9.10 <i>per cent</i> .			
	General Services	Social Services	Economic Services	Grants-in-Aid
	13.30 <i>per cent</i> ↑	19.74 <i>per cent</i> ↓	12.27 <i>per cent</i> ↑	5.83 <i>per cent</i> ↑
Capital Expenditure	✓ Capital expenditure increased by 16.10 <i>per cent</i> .			
	General Services		Social Services	Economic Services
	4.87 <i>per cent</i> ↑		25.52 <i>per cent</i> ↑	20.47 <i>per cent</i> ↑
Repayment of Debt	✓ Repayment of Debt increased by 8.34 <i>per cent</i> .			
Public Account Disbursements	✓ Public Account Disbursements decreased by 8.13 <i>per cent</i> .			

Revenue expenditure in FY 2022-23 increased by 9.10 *per cent*, capital expenditure increased by 16.10 *per cent*, over the previous year. The Sector wise increase/decrease in expenditure is shown above.

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 2018-19 to FY 2022-23.

Figure 2.7: Trend of Resource Generation

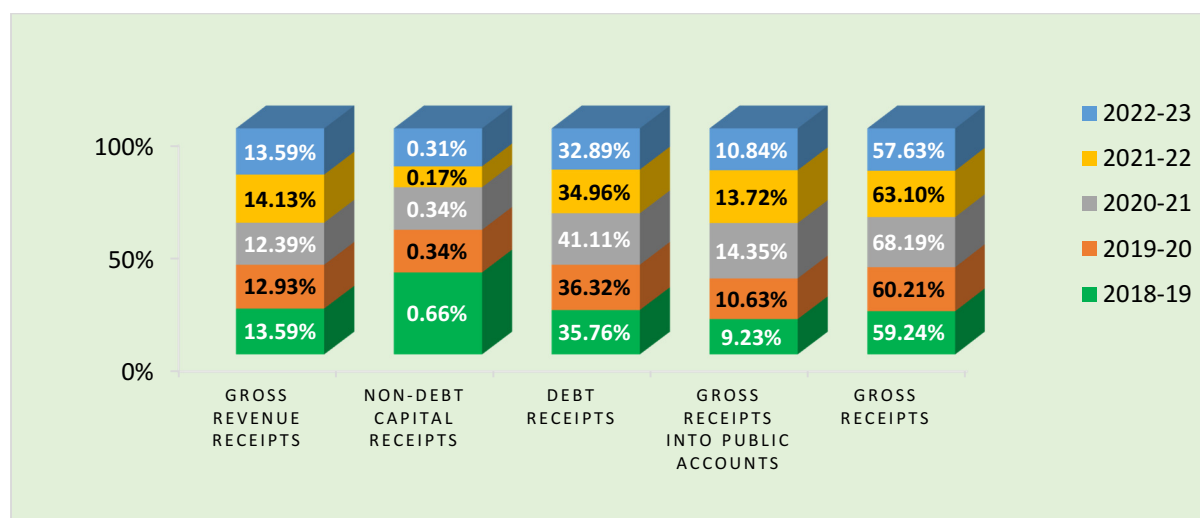
(₹ in crore)

Period	Gross Non-Debt Receipts		Debt Receipts	Gross Receipts into Public Accounts	Gross Receipts
	Gross Revenue Receipts*	Non-debt Capital Receipts			
2018-19	25,67,917	1,25,236	67,58,482	17,45,217	1,11,96,852
	22.93%	1.12%	60.36%	15.59%	
2019-20	25,98,760	68,996	73,01,387	21,36,115	1,21,05,258
	21.47%	0.57%	60.32%	17.64%	
2020-21	24,59,510	67,820	81,62,910	28,48,879	1,35,39,119
	18.17%	0.50%	60.29%	21.04%	
2021-22	33,34,813	39,586	82,49,152	32,37,452	1,48,90,503**
	22.40%	0.27%	55.39%	21.74%	
2022-23	36,61,673	82,307	88,64,893	29,21,888	1,55,30,761
	23.58%	0.53%	57.08%	18.81%	

Note: Figures in percentages show as proportion of Gross Receipts.
*Includes figures of taxes and duties assigned to States (₹9,48,406 crore for current year). Net revenue receipts to the Centre were ₹27,13,267 crore in current year, as reflected in Figure 2.2. ** This includes ₹29,500 crore (0.20 per cent of Gross Receipts) transferred to the Contingency Fund.

In comparison to FY 2021-22, gross receipts increased by 4.30 per cent (₹6,40,258 crore), gross non-debt receipts increased by 10.95 per cent (₹3,69,581 crore) and debt receipts increased by 7.46 per cent (₹6,15,741 crore) during FY 2022-23.

Figure 2.8: Resources as Percentage of GDP



Overall, gross receipts as a percentage of GDP during FY 2022-23 has been the lowest during last five years. This is primarily on account of reduction in Debt Receipts and Gross receipts

into Public Account. Ratio of gross revenue receipts to GDP has moved in a narrow band during the last five years (except FY 2021-22), averaging 13.33 *per cent* while non-debt capital receipts have fluctuated mostly due to variation in disinvestment proceeds.

2.5 Revenue Receipts

Figure 2.9 presents an overview of the Union Government finances in relation to revenue receipts, both gross and net.

Figure 2.9: 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)
2018-19	20,80,465	7,61,454	13,19,011	4,87,451	18,06,462	25,67,916
	81.02%			18.98%		
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%		

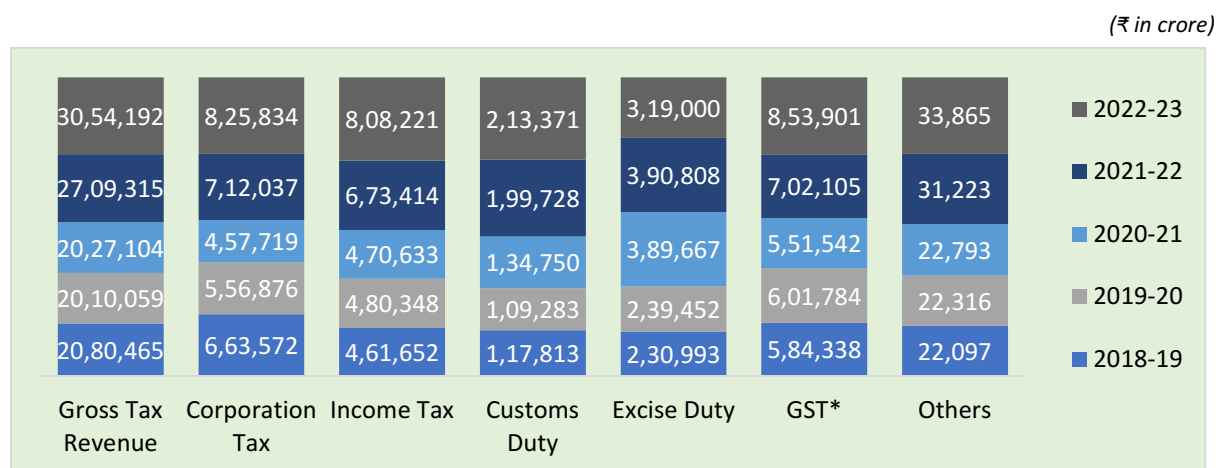
Note: Figures in percentages show as proportion of Gross Revenue Receipts.
Includes Grant-in-aid and contributions from External Agencies.

Contribution of gross tax revenue to gross revenue receipts during FY 2022-23 has been the highest since FY 2018-19. On an average 81.09 *per cent* of gross revenue receipts came from gross tax revenue during the last five years, largely remaining within a limited range, except in FY 2019-20. Non-tax revenue contributed on an average 18.91 *per cent*, except during FY 2019-20 when it shot up to 22.65 *per cent* due to windfall transfer of surplus profits from RBI. As a proportion of gross revenue receipts, non-tax revenue has been the lowest in FY 2022-23 during the last five years.

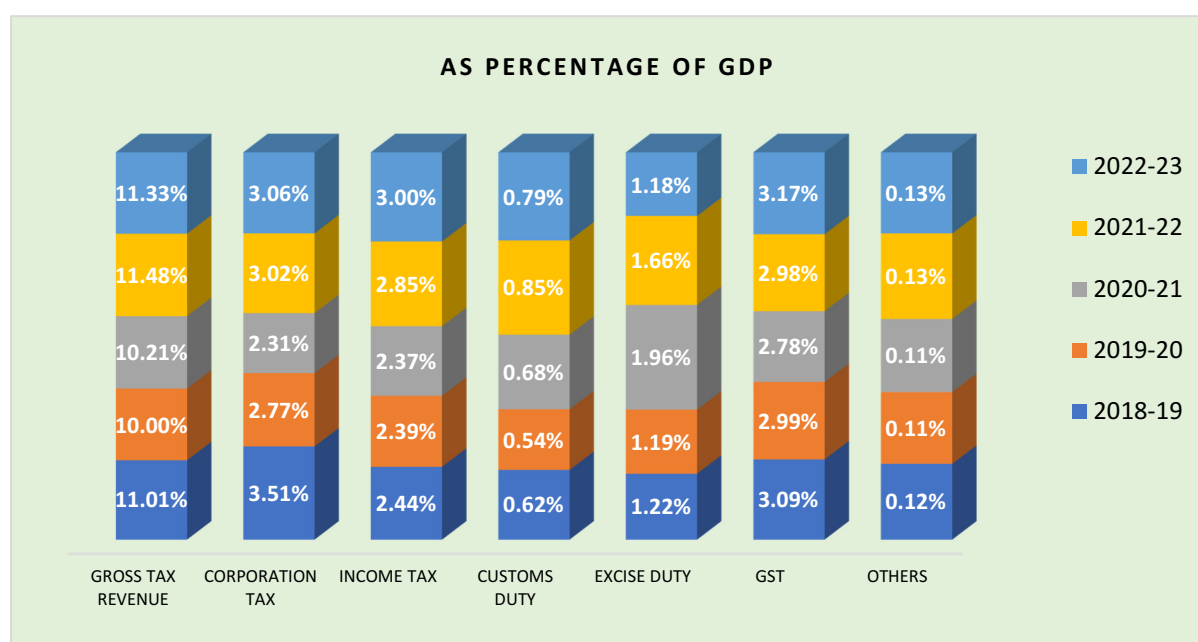
2.5.1 Tax Revenue

Tax Revenue consists of two components – Direct Taxes and Indirect Taxes. Corporation Tax, Taxes on Income other than Corporation Tax, etc. are part of Direct Taxes, and Goods and Services Tax (GST), Customs and Excise, etc. are part of Indirect Taxes. **Figure 2.10** depicts components of Direct and Indirect Tax revenue.

Figure 2.10: Components of Gross Tax Revenue



*GST figure includes CGST, UTGST, IGST and GST Compensation Cess.



Gross tax revenue as percentage of GDP has mostly remained confined within a narrow range, hovering at an average 10.81 *per cent* of GDP during the last five years, except FY 2019-20 and FY 2020-21 due to economic slowdown and the pandemic respectively.

Direct taxes have contributed more than 50 *per cent* of gross taxes during last five years, exception being the Covid year (45.80 *per cent*). The share of direct taxes to gross taxes has been increasing after FY 2020-21 and it stood at 53.50 *per cent* in FY 2022-23, higher than 51.14 *per cent* during last fiscal. Income tax, Corporation tax and Goods and Services tax (GST) accounted an average 79.05 *per cent* of the Central Government's gross tax revenue since FY 2018-19.

Revenue from Income Tax saw a significant rise in FY 2022-23, both in terms of its contribution to gross tax revenue by 26.46 *per cent* and GDP by three *per cent*, which were higher than FY 2021-22.

Contribution of Corporation Tax to gross tax revenue in FY 2022-23 (27.04 *per cent*), though higher than last year, has been lower than pre pandemic period (31.90 *per cent* in FY 2018-19

and 27.70 per cent in FY 2019-20). During FY 2022-23, as percentage of GDP, it slightly increased to 3.06 per cent from 3.02 per cent in FY 2021-22.

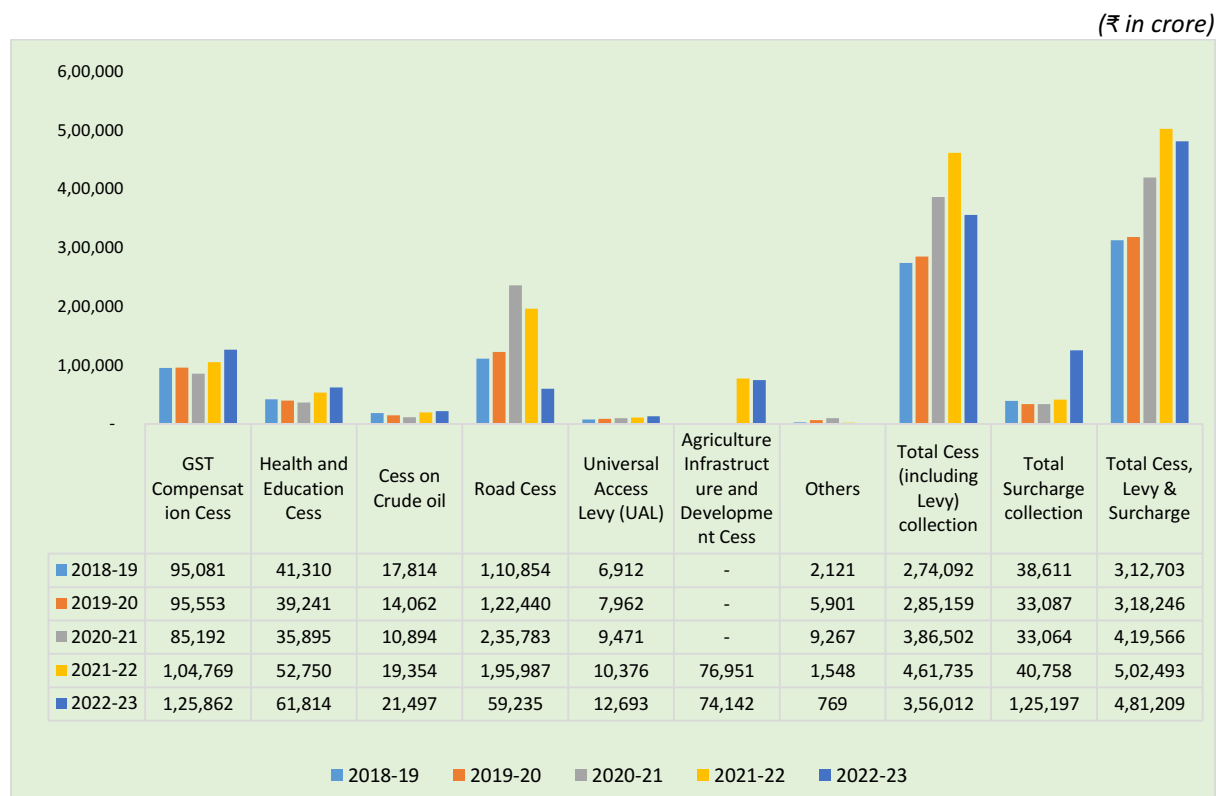
GST was introduced in July 2017 and subsumed various taxes at the level of the Centre and States. Revenue from GST remained stable at an average of around three per cent of GDP since FY 2018-19, except in FY 2020-21 when it reduced to 2.78 per cent of GDP. As a percentage of GDP, GST collections have been the highest (3.17 per cent) in FY 2022-23 in the last five years.

2.5.1.1 Revenue raised through Cess and Surcharge

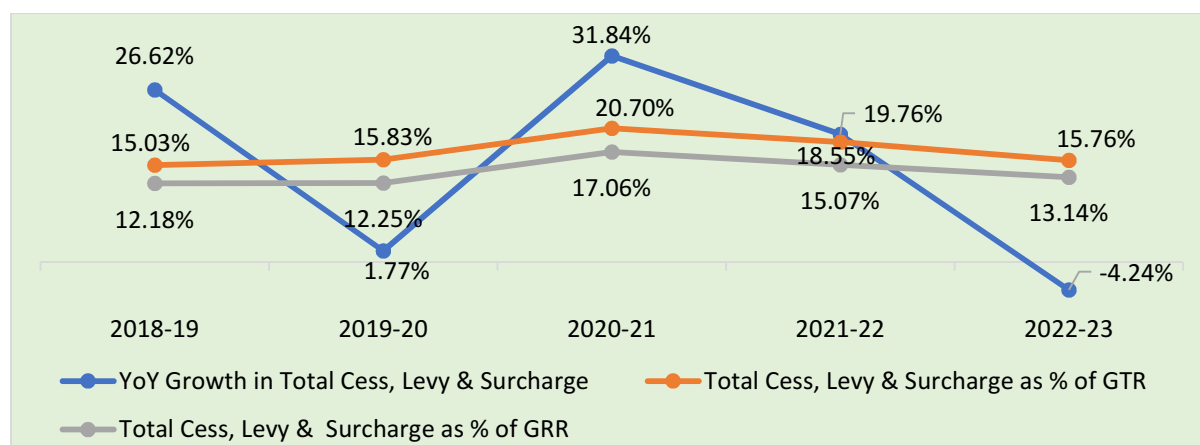
Cess is an additional tax levied by the Government to raise funds for a specific purpose. Surcharge is also a tax on tax. These revenue streams are not divisible with States, as per the Constitution.

Total collection under Cess³ and Surcharge during the FY 2022-23 was ₹4,81,209 crore. Cess collections at ₹3,56,012 crore formed 11.66 per cent of the Gross Tax Revenue (₹30,54,192 crore) in FY 2022-23, a reduction by 22.90 per cent from last year. While most components of major Cess increased as compared to last year, there has been a dip in the Road and Infrastructure Cess (lowest in the last five years) due to reduction in excise duty on petrol and diesel.

Figure 2.11: Cess collection as part of tax revenues



³ Cess collections also includes Universal Access Levy collected from Telecom Service Providers.



Source: Statement No. 8 of UGFA for FY 2022-23

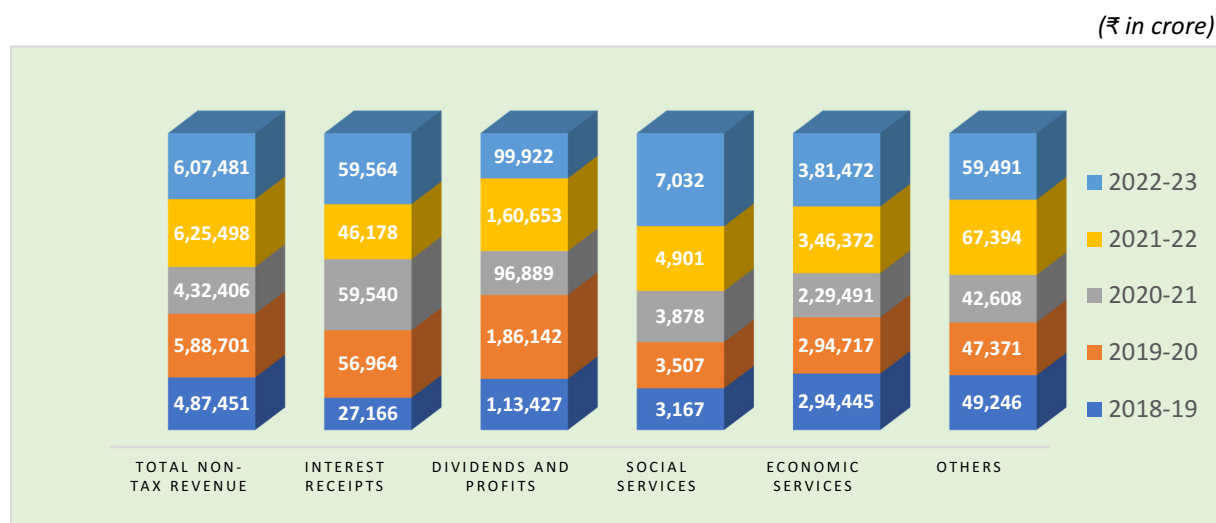
The major burden of Cess and Surcharge collection is on excise (27.38 per cent of total collection), Customs (8.35 per cent), GST (26.16 per cent), Income Tax (17.60 per cent) and Corporation Tax (17.90 per cent). GST Compensation Cess, which contributes 26.16 per cent of the total cess/surcharge collection is expected to be phased off by 2026 (the period for levy and collection of Cess was extended upto 31 March 2026).

While the share of Cess (excluding surcharges) in gross tax collection has come down as compared to last year, the claim of surcharges in Gross Tax Revenue (GTR) has shot up substantially. From ₹40,758 crore in FY 2021-22, it has risen to a record level of ₹1,25,197 crore in FY 2022-23, a jump of 207.17 per cent.

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 decreased by 2.88 per cent in FY 2022-23 as compared to FY 2021-22. The composition of Non-Tax Revenue is given in **Figure 2.12**.

Figure 2.12: Composition of Non-Tax Revenue



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

Note2: Others include: Fiscal Services (₹1,127 crore), General Services (₹56,477 crore) and Grants-in-Aid & contributions (₹1,887 crore).

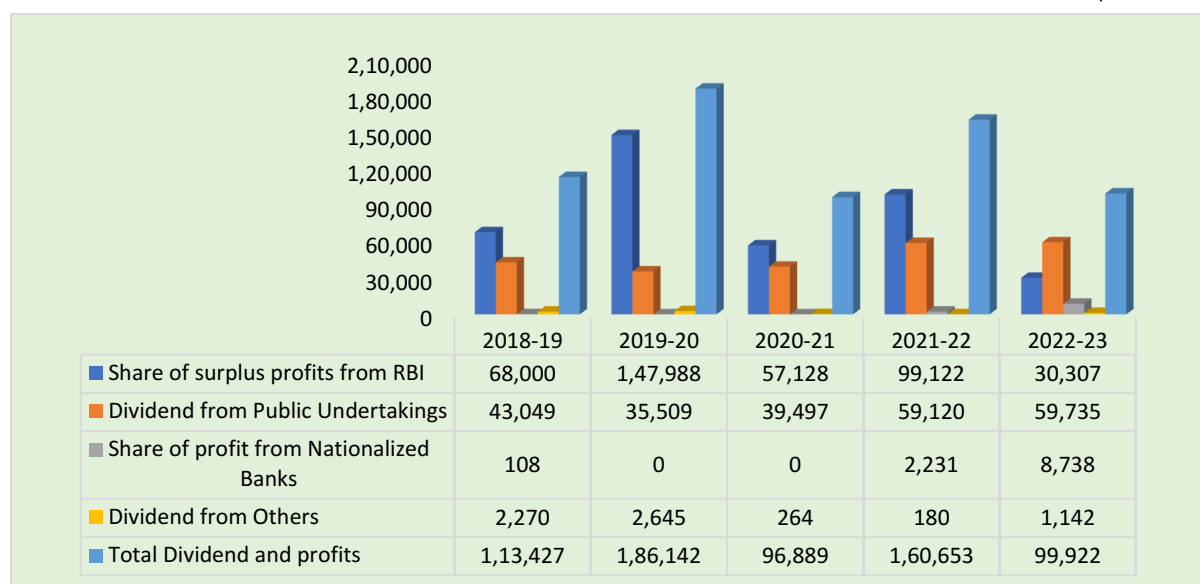
Source: UGFAs for FY 2018-19 to FY 2022-23.

The share of non-tax receipts in gross revenue receipts has come down in FY 2022-23, lowest in the last five years. This is due to a significant decrease under dividends and profits, primarily on account of less receipt of surplus profit from RBI. The major share of Economic Services in non-tax revenue during FY 2022-23 has been under Indian Railways Commercial Lines⁴, postal receipts and other communication services⁵. Under Economic Services, though there has been increase under Indian Railways Commercial Lines (increase in the freight revenue by 15 *per cent* over previous year), there is a perceptible dip under Other Communication Services.

Further, during FY 2022-23, the Union Government received dividend/surplus of ₹99,922 crore from 105 entities, compared to ₹1,60,653 crore received from 98 entities during FY 2021-22 as shown in **Figure 2.13**.

Figure 2.13: Composition of Dividend and Profits

(₹ in crore)



Of the dividend and profits received in FY 2022-23, the share of surplus received from RBI (₹30,307 crore) alone constituted 30.33 *per cent* of total receipts under this head. Other major entities which gave dividends were Oil and Natural Gas Corporation Ltd. (₹10,372 crore), Coal India Ltd. (₹9,476 crore), Hindustan Zinc Ltd. (₹9,422 crore), Nationalised Banks (₹8,738 crore), Power Grid Corporation of India Ltd. (₹4,387 crore), National Thermal Power Corporation of India Ltd. (₹3,593 crore) and Nuclear Power Corporation of India Ltd. (₹2,058 crore). The share of dividend from Public Sector Enterprises in Non-Tax Revenue increased marginally from ₹59,120 crore (9.45 *per cent*) in FY 2021-22 to ₹59,735 crore (9.83 *per cent*) in FY 2022-23.

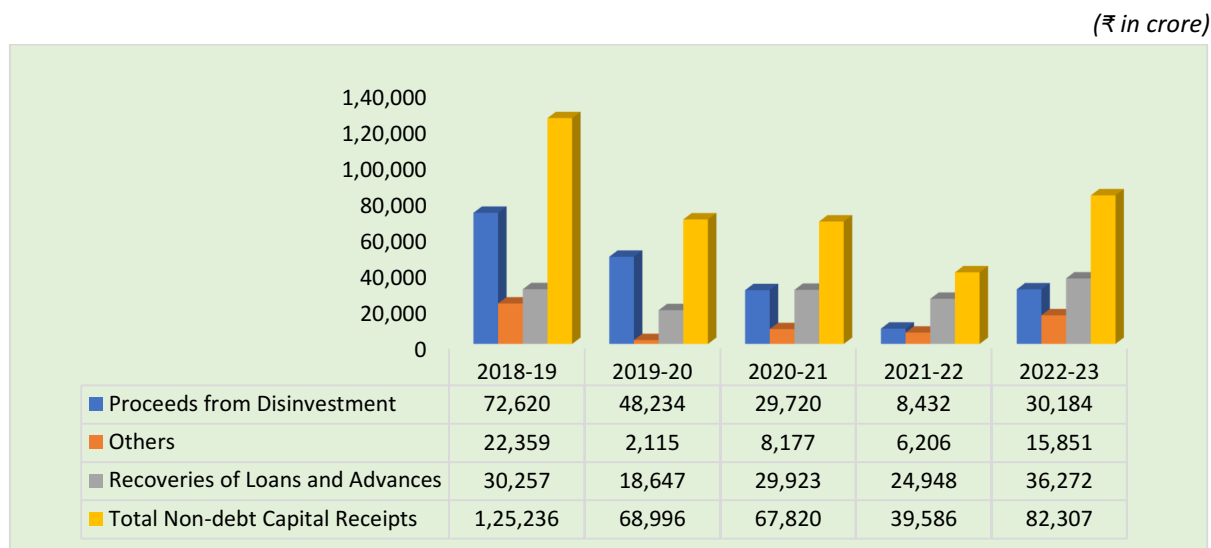
⁴ Earnings from Indian Railways Commercial Lines mainly includes Coaching earnings (₹69,259 crore) and Goods earnings (₹1,62,154 crore). Earnings from Coaching traffic includes ticket fares, reservation charges, luggage charges, parcels, Transport of Post office Mails, and other sundry charges. Earnings from goods traffic includes fuel, general merchandise, Military traffic, Live - stock, gross earnings from road services and miscellaneous goods earnings.

⁵ Receipts from Other Communication Services mainly includes receipts from Wireless Planning and Coordination Organisation, Telecommunication Licence Fee, Universal Access Levy, etc.

2.5.3 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 2.14: Non-Debt Capital receipts



During the FY 2022-23, the Government received ₹30,184 crore from disinvestment of its equities in PSUs compared to ₹8,432 crore in FY 2021-22. These receipts came from Initial Public Offer of Life Insurance Corporation (₹20,532 crore); Offers for Sale of Oil and Natural Gas Corporation (₹3,059 crore), Hindustan Aeronautics Ltd. (₹2,901 crore), Indian Railway Catering and Tourism Corporation (₹2,724 crore) and Paradeep Phosphate Ltd. (₹471 crore); and buy back of shares of GAIL (India) Ltd. (₹497 crore).

2.6 Expenditure

2.6.1 Trend of Disbursement

During FY 2022-23, expenditure from Consolidated Fund of India increased by 7.67 per cent as compared to FY 2021-22. Of the total disbursement of ₹1,45,80,733 crore, 80.59 per cent was from the Consolidated Fund of India and the balance 19.41 per cent was from Public Account as detailed in **Figure 2.15**.

Figure 2.15: Trend of Disbursements

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Expenditure (RE)	22,61,571 (25.76)	26,15,320 (27.90)	33,14,852 (32.85)	34,68,189 (31.78)	37,83,698 (32.20)
Capital Expenditure (CE)	3,99,523 (4.55)	3,87,744 (4.14)	3,42,949 (3.40)	5,38,140 (4.93)	6,24,757 (5.32)
Loans and Advances (LA)	54,667 (0.62)	45,141 (0.48)	2,49,846 (2.47)	2,32,205 (2.13)	1,42,059 (1.21)
Total Expenditure (RE+CE+LA)	27,15,761	30,48,205	39,07,647	42,38,534	45,50,514

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Repayment of Public Debt	60,64,945 (69.07)	63,26,549 (67.48)	61,84,635 (61.28)	66,45,468 (60.89)	71,99,701 (61.27)
Transfer to Contingency Fund	-	-	-	29,500 (0.27)	-
Disbursements from CFI	87,80,706	93,74,754	1,00,92,282	1,09,13,502	1,17,50,215
Disbursements from Public Account	16,53,371	20,84,799	28,44,653	30,81,152	28,30,518
Total Disbursement	1,04,34,077	1,14,59,553	1,29,36,935	1,39,94,654	1,45,80,733

Figures in parentheses show as percentage of Disbursements from CFI.

From **Figure 2.15**, it can be seen that out of the disbursements from CFI, repayment of public debt was 61.27 per cent and total expenditure constituted 38.73 per cent. Public Debt repayment as a percentage of disbursements from CFI declined from 69.07 per cent to 61.27 per cent in the last five years. The share of Revenue Expenditure was on the rise during FY 2018-19 to FY 2020-21 but declined slightly to 31.78 per cent in FY 2021-22 followed by a marginal increase of 32.20 per cent in FY 2022-23. Further, the share of Capital Expenditure increased from 4.55 per cent in FY 2018-19 to 5.32 per cent in FY 2022-23.

Figure 2.16 shows the reducing share of public debt repayment and interest payments in the total disbursements from CFI as compared to pre pandemic levels, which is a positive development. During FY 2022-23, Debt repayment and interest payments was ₹81,58,416 (₹71,99,701+₹9,58,715) crore and other disbursements from CFI was ₹35,91,799 crore. Further, out of repayment of public debt during the year, ₹65,15,418 crore (90.50 per cent of total amount of repayment of public debt) was on account of T-Bills, which is a short-term instrument.

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

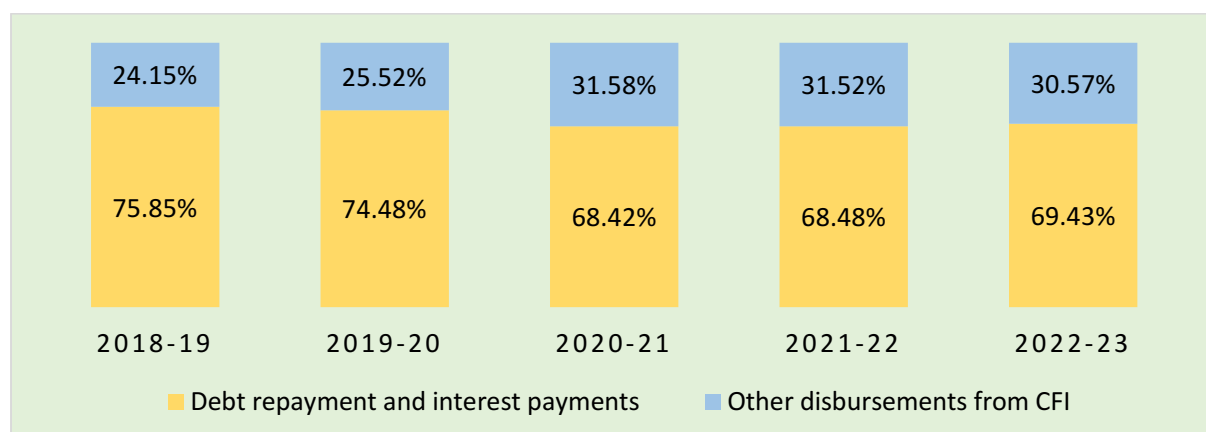
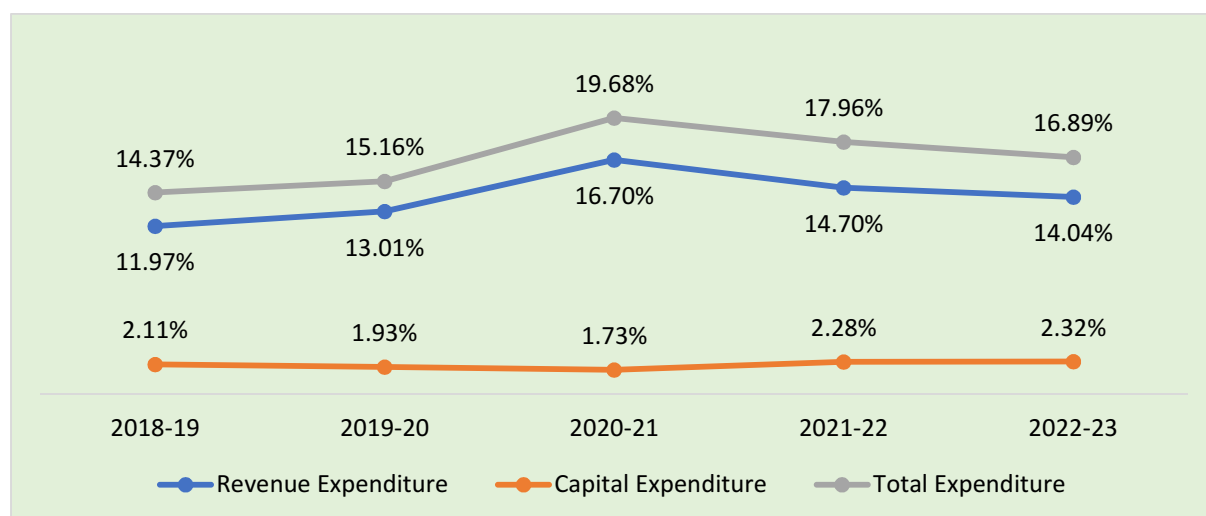


Figure 2.17 shows the trend of expenditure as a percentage of GDP.

Figure 2.17: Expenditure as percentage of GDP



Government spending as a percentage to GDP has come down in FY 2022-23, in comparison to last year. It reached the peak in FY 2020-21 (Covid year) and thereafter declined steadily. The fluctuating graph of total expenditure over the last five years has mirrored the trend in revenue expenditure while capital expenditure has been range bound between 1.73 per cent to 2.32 per cent of GDP.

2.6.2 Sectoral Expenditure

Figure 2.18 presents details of sectoral expenditure (both Revenue and Capital Expenditure).

Figure 2.18: Sectoral expenditure of the Union Government

(₹ in crore)

Sectoral Expenditure		2018-19	2019-20	2020-21	2021-22	2022-23
General Services	Revenue Expenditure	11,02,022	12,12,505	12,96,967	14,82,119	16,79,263
	Capital Expenditure	1,13,089	1,24,994	1,42,949	1,54,053	1,61,551
	Loans & Advances	0	0	0	0	0
	Sub Total	12,15,111	13,37,499	14,39,916	16,36,172	18,40,814
	YoY Growth (%)	8.82	10.07	7.66	13.63	12.51
	As % of GDP	6.43	6.65	7.25	6.93	6.83
Social Services	Revenue Expenditure	1,07,414	1,35,769	1,71,271	2,66,367	2,13,780
	Capital Expenditure	9,823	9,899	7,611	10,099	12,676
	Loans & Advances	11,924	14,449	6,992	18,942	16,654
	Sub Total	1,29,161	1,60,117	1,85,874	2,95,408	2,43,110
	YoY Growth (%)	6.16	23.97	16.09	58.93	-17.70
	As % of GDP	0.68	0.80	0.94	1.25	0.90
Economic Services	Revenue Expenditure	6,69,423	7,36,314	12,61,988	10,97,901	12,32,621
	Capital Expenditure	2,76,611	2,52,851	1,92,388	3,73,988	4,50,530
	Loans & Advances	18,132	4,839	93,364	16,381	15,155
	Sub Total	9,64,166	9,94,004	15,47,740	14,88,270	16,98,306
	YoY Growth (%)	6.08	3.09	55.71	-3.84	14.11
	As % of GDP	5.10	4.94	7.80	6.31	6.30
Grants-in-aid and Contributions	Revenue Expenditure	3,82,712	5,30,731	5,84,627	6,21,802	6,58,035
	Sub Total	3,82,712	5,30,731	5,84,627	6,21,802	6,58,035
	YoY Growth (%)	0.31	38.68	10.16	6.36	5.83
	As % of GDP	2.02	2.64	2.94	2.64	2.44
Grand Total		26,91,150	30,22,351	37,58,157	40,41,652	44,40,265
YoY Growth (%)		6.42	12.31	24.35	7.54	9.86

Source: UGFAs for FY 2018-19 to FY 2022-23.

Note: The sectoral classification excludes loans to Foreign Governments (₹704 crore), State Governments (₹1,09,386 crore), and Government Servants (₹160 crore).

While expenses on Economic Services grew by 14.11 *per cent* over last fiscal, this was counterbalanced by a dip in Social sector expenditure by 17.70 *per cent*, mostly led by a decrease in revenue expenditure in this sector. The remarkable increase in Economic Sector expenditure was driven by a boost to capital expenditure.

2.6.3 Analysis of 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.

Revenue Expenditure on General Services includes expenditure on Elections, Audit, collection of Taxes, Customs, Interest Payments & Servicing of Debt, Police, Public Works, External Affairs, Pension & Other Retirement Benefits, Canteen Stores Department, Defence Services, etc.

Under General Services, the expenditure on Fiscal Services decreased by ₹21,670 crore (from ₹68,064 crore in FY 2021-22 to ₹46,394 crore in FY 2022-23) which was mainly due to decrease in outflow on incentives on Customs (MH: 2037) by ₹23,348 crore (from ₹54,452 crore in FY 2021-22 to ₹31,104 crore in FY 2022-23).

Revenue Expenditure on Social Services includes expenditure on Education, Sports, Medical and Public Health, Water Supply and Sanitation, Housing, Urban Development, Information and Broadcasting, Labour, Employment and Skill Development, Social Security and Welfare, Relief on account of Natural Calamities, etc.

FY 2022-23 saw a contraction in revenue expenditure under Social Services Sector, even as the committed expenditure saw a 15.17 *per cent* increase over FY 2021-22. Under Social Services, the expenditure on Health and Family Welfare decreased by ₹32,152 crore (from ₹70,236 crore in FY 2021-22 to ₹38,084 crore in FY 2022-23); the expenditure on Water Supply, Sanitation, Housing and Urban Development decreased by ₹18,631 crore (from ₹94,825 crore in FY 2021-22 to ₹76,194 crore in FY 2022-23) and the expenditure on Labour and Labour Welfare (MH: 2230) decreased by ₹10,069 crore (from ₹25,550 crore in FY 2021-22 to ₹15,481 crore in FY 2022-23).

Revenue Expenditure on Economic Services includes expenditure on Crop Husbandry, Animal Husbandry, Forestry and Wildlife, Food, Storage and Warehousing, Agricultural Financial Institutions, Rural Employment, Irrigation and Flood Control, Power, Petroleum, New and Renewable Energy, Industry and Minerals, Transport, Communications, Science Technology and Environment, Tourism, Foreign Trade and Export Promotion, etc.

Under Economic Services, the expenditure on Agriculture and Allied Activities decreased by ₹7,691 crore (from ₹4,76,659 crore in FY 2021-22 to ₹4,68,968 crore in FY 2022-23) which

was mainly due to decrease in expenditure on Food, Storage and Warehousing (MH: 2408) by ₹28,188 crore (from ₹3,02,620 crore in FY 2021-22 to ₹2,74,432 crore in FY 2022-23).

Of the revenue items, interest payments, salary and pension payments constitute committed expenditure.

Figure 2.19: Components of Revenue Expenditure

(₹ in crore)

Period	Revenue Expenditure	Salary#	Interest Payments	Pensions**	Grants to States/UTs	Others###
2018-19	22,61,571	2,18,022 (9.64)	5,95,552 (26.33)	1,60,212 (7.08)	3,75,997 (16.63)	9,11,788 (40.32)
2019-20	26,15,320	2,27,627 (8.70)	6,55,371 (25.06)	1,83,955 (7.03)	5,22,911 (20.00)	10,25,456 (39.21)
2020-21	33,14,852	3,33,816 (10.07)	7,20,984 (21.75)	2,08,473 (6.29)	5,76,881 (17.40)	14,74,698 (44.49)
2021-22	34,68,189	2,48,520 (7.17)	8,28,253 (23.88)	1,98,946 (5.74)	6,16,141 (17.76)	15,76,329 (45.45)
2022-23	37,83,698	2,68,901 (7.11)	9,58,715 (25.34)	2,41,599 (6.39)	6,51,648 (17.22)	16,62,835 (43.94)

Figures in parentheses show as percentage of Revenue Expenditure.

Statement 22 of Expenditure Profile for FY 2024-25; ** Includes Civil & Defence pension under MH-2071 and excludes Post & Railways Pension, ### Others include expenditure on Defence, Railways, Miscellaneous General Services, etc.

Interest payment is the biggest draw under the revenue expenditure category, committing an average 24.47 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.

2.6.3.1 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)			
2018-19	5,95,552	18,06,462	22,61,571	27,15,761	9.54	32.97	26.33	21.93
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

Interest payments during FY 2022-23 comprised *inter alia* interest payments on internal debt (₹8,84,099 crore, 92.22 per cent), interest on Small Savings and Provident Fund, etc. (₹47,039 crore), interest payments on external debt (₹12,667 crore), interest on Reserve Funds (₹929 crore), interest on other obligations (₹12,955 crore) and appropriation for reduction or avoidance of debt (₹1,026 crore).

During FY 2022-23, Interest on Internal Debt grew by 17.54 per cent (from ₹7,52,200 crore in FY 2021-22 to ₹8,84,099 crore in FY 2022-23), Interest on External Debt grew from ₹7,053 crore in FY 2021-22 to ₹12,667 crore in FY 2022-23; Interest on Reserve Funds grew from ₹546 crore in FY 2021-22 to ₹929 crore in FY 2022-23.

2.6.3.2 Pension payments

During FY 2022-23, the total expenditure incurred on pensions and other retirement benefits increased by 17.69 per cent to ₹3,07,704 crore from ₹2,61,442 crore in FY 2021-22, as shown in **Figure 2.21**. The percentage of increase in Defence pensions is more than the percentage of increase in overall pension expenditure.

Figure 2.21: Expenditure on Pension and other Retirement Benefits

(₹ in crore)

Period	Defence	Civil	Railways	Post	Total
2018-19	1,01,775 (47.20)	58,437 (27.10)	46,718 (21.66)	8,706 (4.04)	2,15,636
2019-20	1,17,810 (48.57)	66,144 (27.27)	49,188 (20.28)	9,419 (3.88)	2,42,561
2020-21	1,28,066 (48.02)	80,407 (30.15)	48,435 (18.16)	9,760 (3.66)	2,66,668
2021-22	1,16,800 (44.68)	82,146 (31.42)	51,935 (19.86)	10,561 (4.04)	2,61,442
2022-23	1,53,407 (49.85)	88,192 (28.66)	55,034 (17.89)	11,071 (3.60)	3,07,704

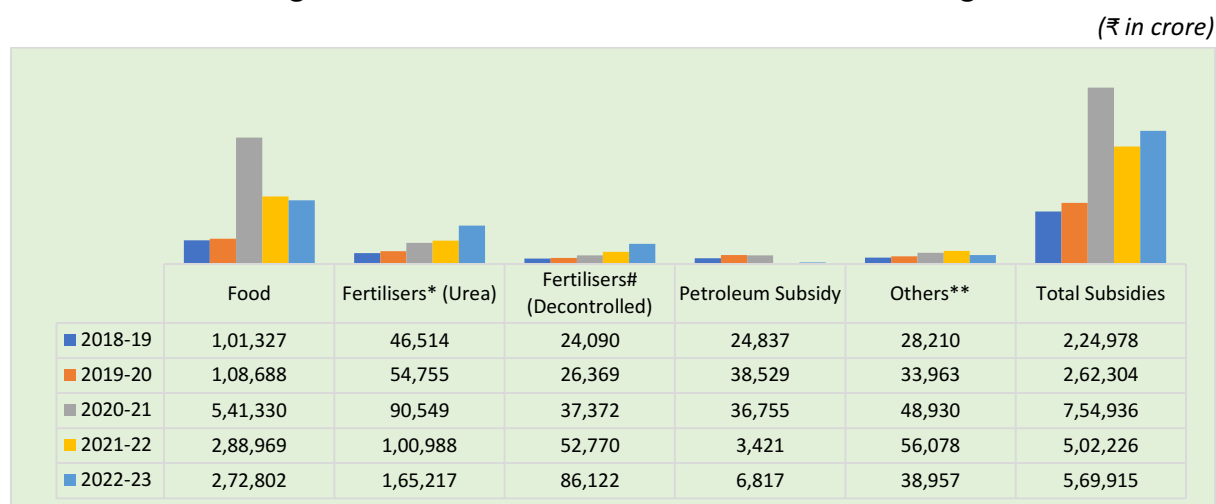
Source: For Civil and Defence pensions, figures are from Finance Accounts (Major Head 2071). For Railways and Post, figures are from their Appropriation Accounts.

Figures in parentheses show proportion of total expenditure on pension and other retirement benefits.

2.6.3.3 Subsidies

Subsidies constituted 15.06 per cent of Revenue Expenditure during FY 2022-23, highest in the last five years if we exclude the Covid year (FY 2020-21) and 2.11 per cent of GDP. **Figure 2.22** presents details of the subsidies which the Government provided through the budget.

Figure 2.22: Subsidies in the Union Government Budget



*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, Credit Linked Subsidy Scheme (CLSS)-I for Economically Weaker Section (EWS)/ Lower Income Group (LIG), Interest Equalisation Scheme, etc. and Other subsidies like Market Intervention Scheme and Price Support Scheme (MIS-PSS) in Ministry of Agriculture, Procurement of cotton by Cotton Corporation under Price Support Scheme, etc.

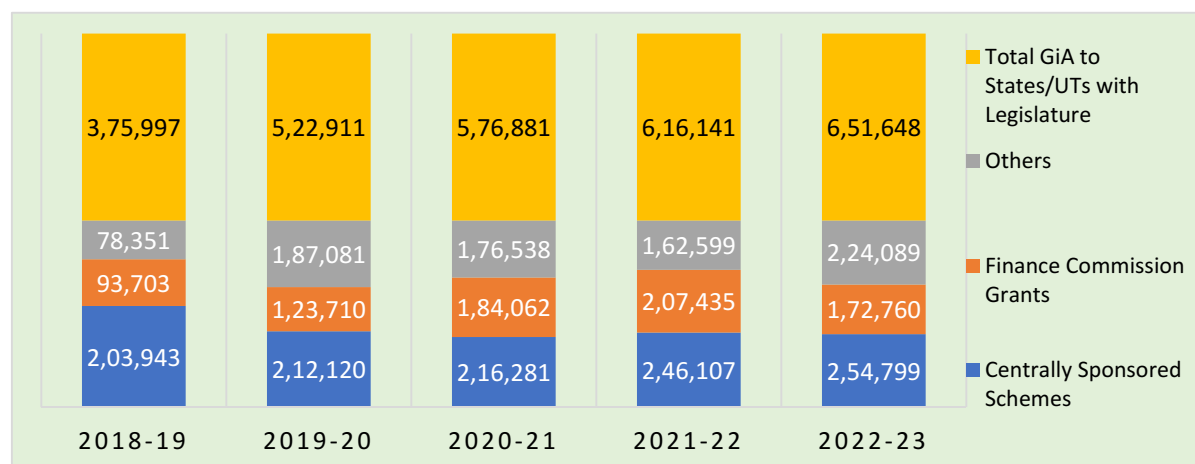
The bulk of the expenditure under this head is towards food and fertilizer subsidies. Food subsidy peaked in FY 2020-21 (covid year) and has tapered thereafter. Fertiliser subsidies have

also increased in absolute terms while petroleum subsidies came down drastically after FY 2020-21. Now it is only for LPG.

2.6.3.4 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 ⁶	Finance Commission Grants	Others	Total GiA to States	Centrally Sponsored Schemes	Others	Total GiA to UTs
2018-19	2,03,151	93,703	71,318	3,68,172	792	7,033	7,825
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

As seen from **Figure 2.23**, the Grants-in-Aid pertaining to Centrally Sponsored Schemes increased from ₹2,03,943 crore in FY 2018-19 to ₹2,54,799 crore in FY 2022-23 (increase of 24.94 per cent).

Finance Commission recommends certain grants which are given to states for specific purposes. viz. Grants for local bodies (Urban & Rural), Grants for Health sector, Grant-in-aid for SDRF, Grants –in-Aid for State Disaster Mitigation Fund & Post Devolution Revenue Deficit grant.

The quantum of FC Grants increased from ₹93,703 crore in FY 2018-19 to ₹1,72,760 crore in FY 2022-23, but it decreased by 16.72 per cent in FY 2022-23 from FY 2021-22, mainly on account of decrease in post-devolution revenue deficit grant which was stipulated to be tapered off in subsequent years. Total Grants-in-Aid for States increased from ₹3,68,172 crore in FY 2018-19 to ₹5,80,243 crore in FY 2022-23. During the same period for UTs with legislature Grants-in-Aid increased from ₹7,825 crore in FY 2018-19 to ₹71,405 crore in FY 2022-23.

⁶ Figures taken from Major Head:3601/3602, sub-major head:06 of the UGFAs.

2.7 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 2022-23, the capital expenditure (capex) of the Union Government was ₹6,24,757 crore. **Figure 2.24** shows the trend of capital expenditure over the last five years

Figure 2.24: Trend of capital expenditure

(₹ in crore)

Period	2018-19	2019-20	2020-21	2021-22	2022-23
General Services	1,13,089	1,24,994	1,42,949	1,54,053	1,61,551
Defence Services	95,231	1,11,092	1,34,305	1,37,987	1,42,940
Others	17,858	13,902	8,644	16,066	18,611
Social Services	9,823	9,899	7,611	10,099	12,676
Water Supply, Sanitation, Housing and Urban Development	3,795	4,688	3,059	6,078	8,608
Others	6,028	5,211	4,552	4,021	4,068
Economic Services	2,76,611	2,52,851	1,92,389	3,73,988	4,50,530
Transport	1,27,281	1,39,481	1,22,734	2,97,767	3,71,258
General Economic Services	1,23,845	81,116	46,837	40,937	1,272
Others	25,485	32,254	22,818	35,284	78,000
Total	3,99,523	3,87,744	3,42,949	5,38,140	6,24,757

We observed that capex increased by 16.10 *per cent* as compared to last year. However, as a percentage of GDP, capex slightly increased from 2.28 *per cent* in FY 2021-22 to 2.32 *per cent* in FY 2022-23. As a percentage of total expenditure, capex has decreased from 14.71 *per cent* in FY 2018-19 to 13.73 *per cent* in FY 2022-23.

Transport and Defence services have been the two key drivers of capex during the last five years. The huge capex in transport sector (under Economic Services) stands out during FY 2022-23, registering a quantum leap of 191.68 *per cent* as compared to FY 2018-19. This

indicates the thrust of the Government on the infrastructure sector as key growth multiplier in the economy.

Under Economic Services, the capital outlay on General Economic Services decreased by ₹39,665 crore (from ₹40,937 crore in FY 2021-22 to ₹1,272 crore in FY 2022-23) which was mainly due to decrease in Investments in General Financial and Trading Institutions (MH: 5465) by ₹29,999 crore (from ₹33,488 crore in FY 2021-22 to ₹3,489 crore in FY 2022-23) which in turn was mainly due to reduced infusion of capital in Public Sector and Other Undertakings (HoA: 5465.01.190) by ₹29,627 crore (from ₹32,728 crore in FY 2021-22 to ₹3,101 crore in FY 2022-23), etc.

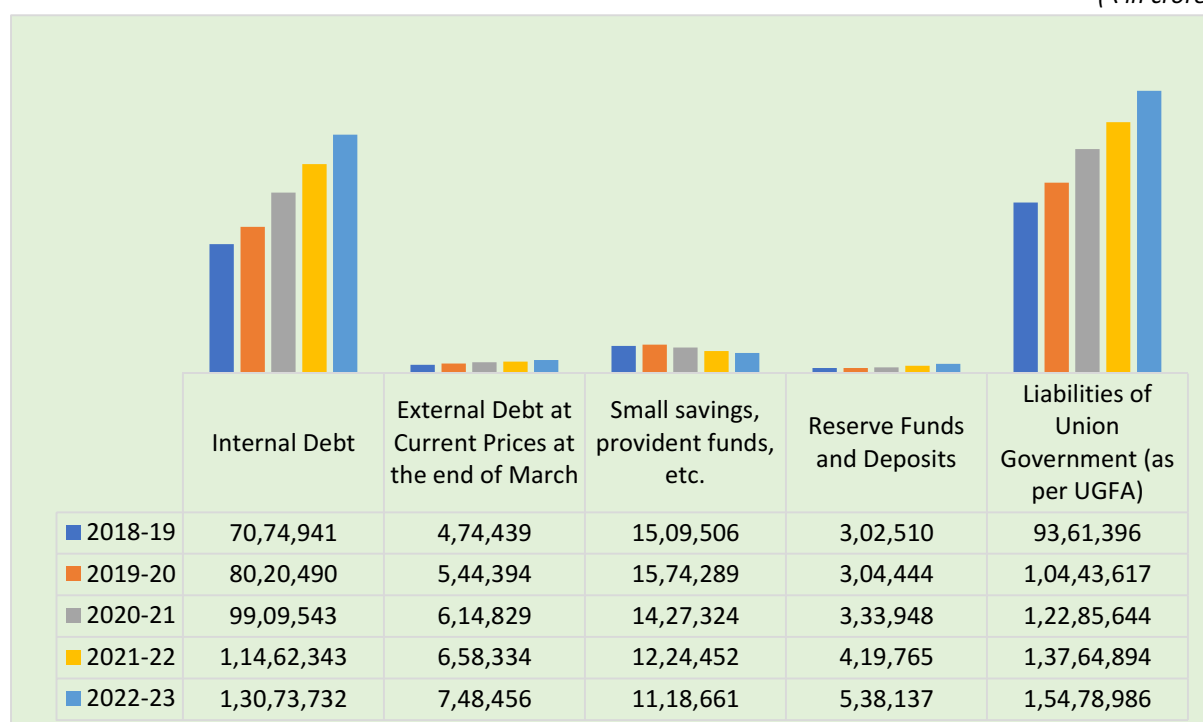
The capital outlay on Agriculture and Allied Activities decreased by ₹5,265 crore (from ₹8,703 crore in FY 2021-22 to ₹3,438 crore in FY 2022-23) which was mainly due to decrease in investments in Agricultural Financial Institutions (transfer to Reserve Funds) (MH: 4416) by ₹4,723 crore (from ₹6,084 crore in FY 2021-22 to ₹1,361 crore in FY 2022-23) which was once again mainly due to less Investments in Public Sector and Other Undertakings (HoA: 4416.190) by ₹6,084 crore (from ₹6,084 crore in FY 2021-22 to nil investment in FY 2022-23), etc.

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 Union Government

(₹ in crore)



The total liabilities consistently increased by more than 10 *per cent* from FY 2018-19 onwards. In FY 2022-23, it grew by 12.45 *per cent* over FY 2021-22 primarily due to increase in Public Debt (₹17,01,511 crore).

During last five years, Internal Debt as percentage of total Public Debt (Internal Debt + External Debt at historic rate) was ranging between 96.23 per cent and 96.40 *per cent*. During FY 2022-23, it was 96.36 *per cent*.

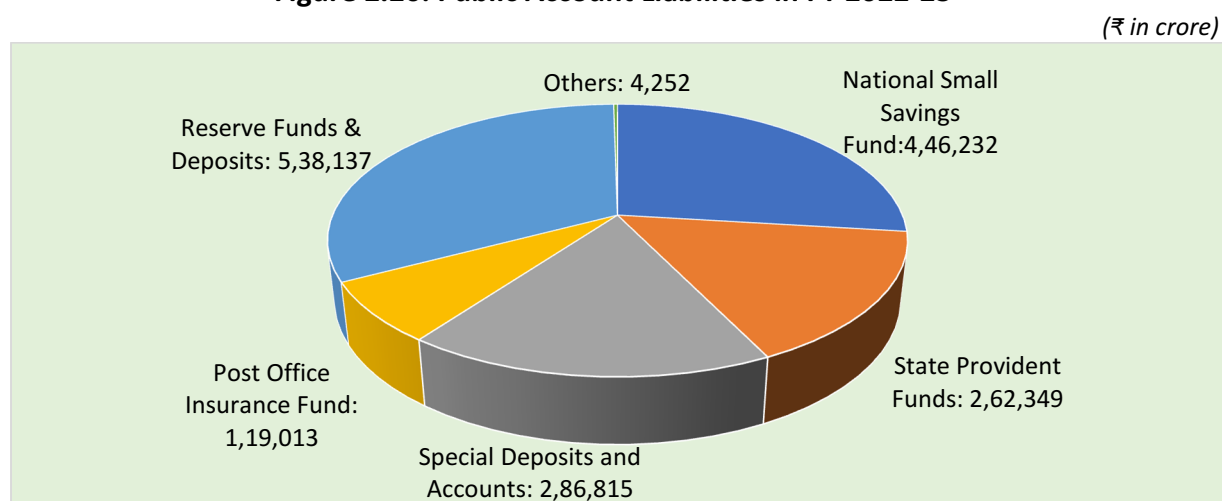
Statement 14 of UGFA gives the detailed position of Internal and External Debt which together constitute Public Debt of the Union Government and are secured on the CFI. Internal Debt primarily includes market loans, securities issued to international financial institutions, treasury bills, and Special Union Government Securities issued to NSSF, Postal Life Insurance (PLI) and Special Securities issued to Public Sector Banks. External Debt represents loans received from foreign Governments and multilateral bodies.

2.8.1 Public Account Liabilities

Public Account liabilities of the Union Government arise in its capacity as a banker or a trustee rather than a borrower. These include Small Savings (Provident Funds, Insurance Funds), Reserve Funds and Deposits. All these liabilities are obligations of the Government either in terms of their repayment or for making specified expenditure. These transactions are summarized in Statement 13, 14 and 16 of the UGFA.

As shown in **Figure 2.26**, the total Public Account liabilities of the Union Government as on 31 March 2023, stood at ₹16,56,798 crore. The main components of Public Account liabilities during the FY 2022-23 is given in the figure below:

Figure 2.26: Public Account Liabilities in FY 2022-23



2.8.1.1 National Small Savings Fund

National Small Savings Fund⁷ (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.

⁷ 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.

The total liability of the NSSF increased from ₹24,20,643 crore in FY 2021-22 to ₹27,26,012 crore in FY 2022-23. The net collections are invested in Central and State Government Special Securities and in various public agencies. As of 31 March 2023, the NSSF had a negative (debit) balance of ₹7,612 crore with the payments / investments exceeding the net collections.

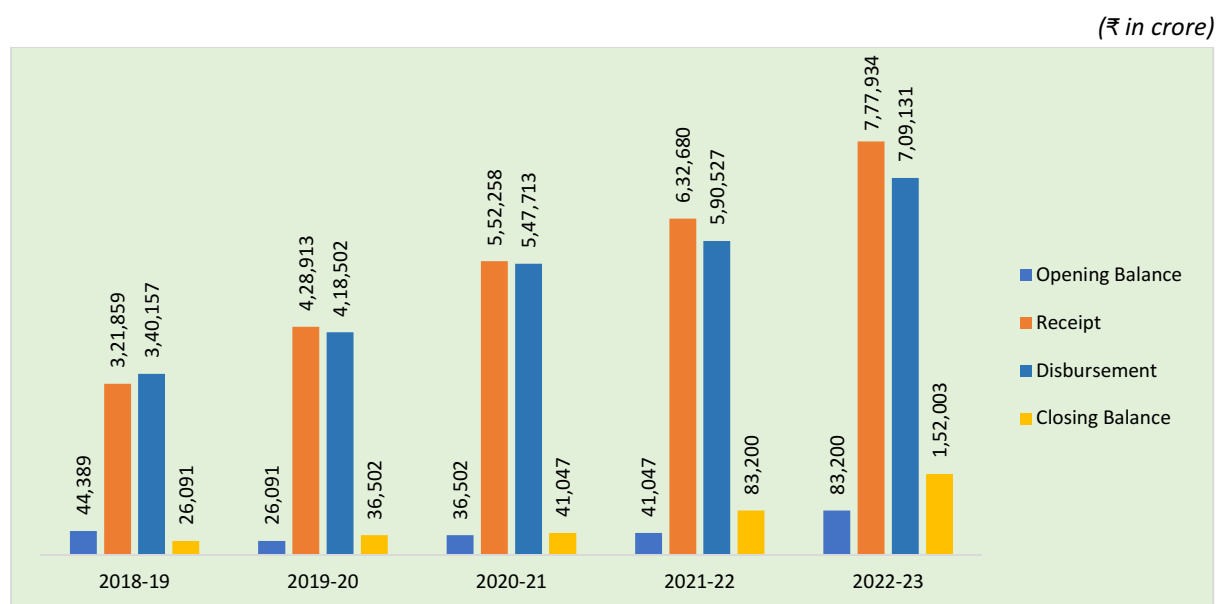
2.8.2 Reserve Funds

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 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 56 Reserve Funds in the Public Account, 19 are interest bearing and 37 are non-interest bearing. Interest of ₹929 crore was paid during the year FY 2022-23 in respect of Interest-bearing Reserve Funds. Eight out of 56 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.

The trend of receipts and disbursements from the Reserve Funds during the last five years is as follows:

Figure 2.27: Trend of expenditure made from Reserve Funds

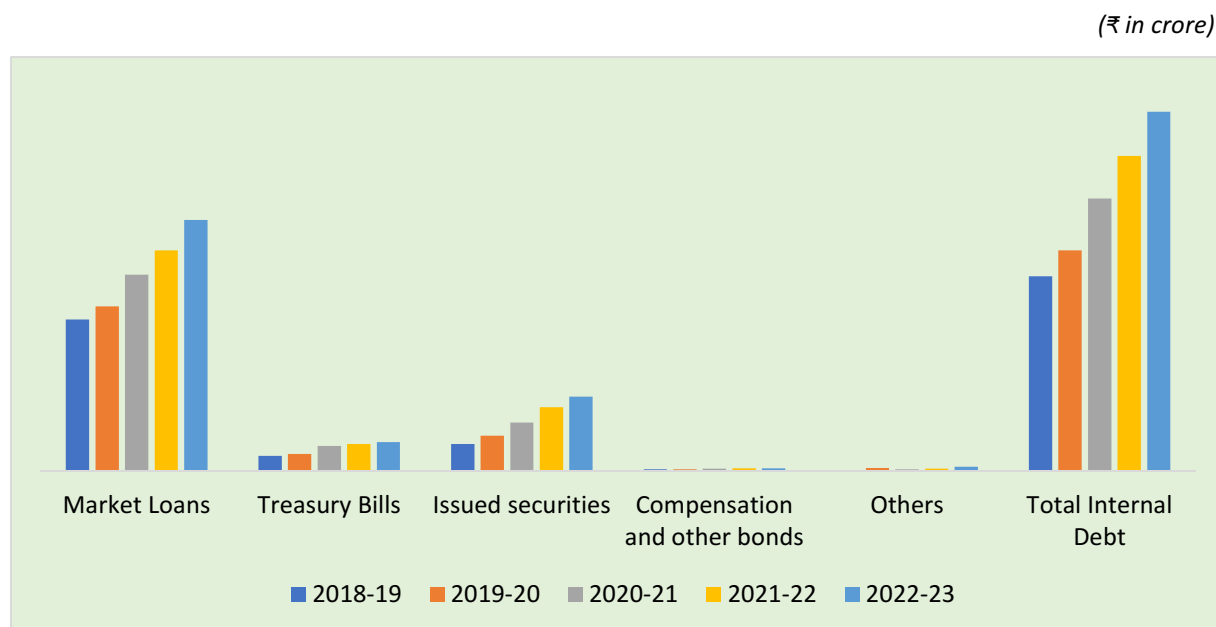


It is seen from **Figure 2.27** that receipts and disbursements from Reserve Funds increased by 2.42 times and 2.08 times, respectively, during the period from FY 2018-19 to FY 2022-23.

2.8.3 Internal Debt

Figure 2.28 presents the components of internal debt, viz. market loans, treasury bills, securities issued to international financial institutions, Compensation and other bonds at the end of the respective financial years.

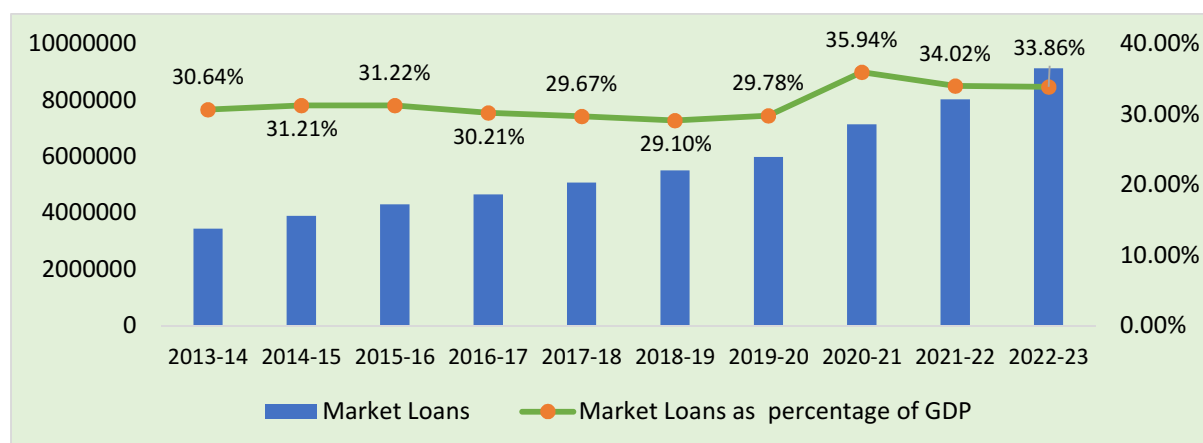
Figure 2.28: Internal Debt – composition and trend



Period	Market Loans	Treasury Bills	Issued securities	Compensation and other bonds	Others	Total Internal Debt
2018-19	55,00,141	5,43,218	9,74,524	46,868	10,190	70,74,941
	77.74	7.68	13.78	0.66	0.14	
2019-20	59,86,127	6,13,321	12,73,757	53,226	94,059	80,20,490
	74.64	7.65	15.88	0.66	1.17	
2020-21	71,35,144	8,96,526	17,50,819	72,906	54,148	99,09,543
	72.00	9.05	17.67	0.74	0.54	
2021-22	80,26,725	9,73,964	23,07,666	85,643	68,345	1,14,62,343
	70.03	8.50	20.13	0.75	0.59	
2022-23	91,25,233	10,37,297	26,90,149	80,815	1,40,238	1,30,73,732
	69.80	7.93	20.58	0.62	1.07	

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.

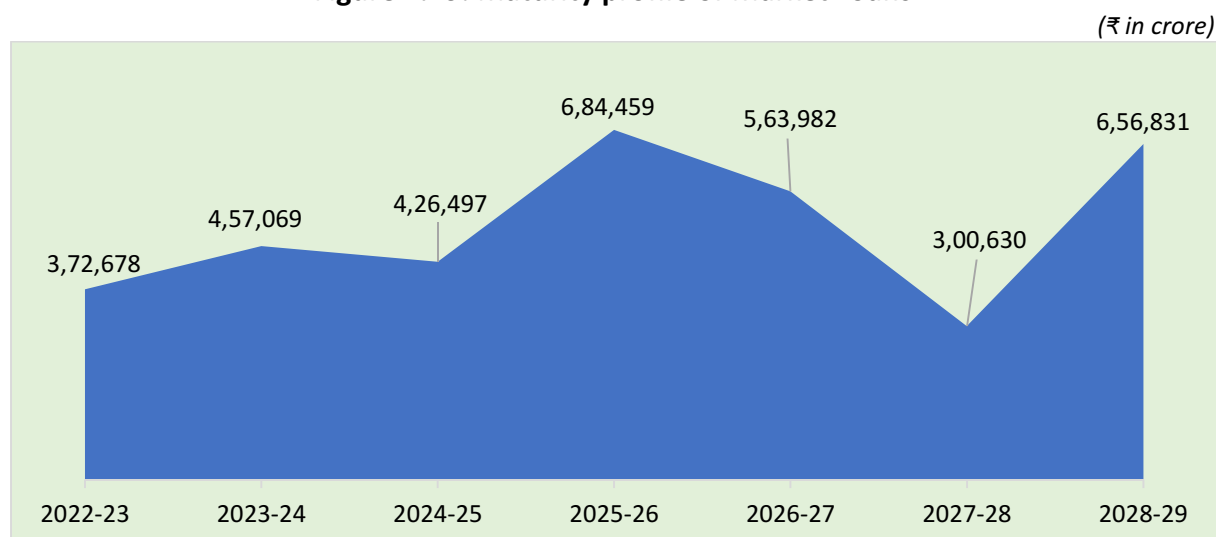
Trend of Market Loans



The total internal debt of the Union Government grew by 14.06 *per cent* as compared to FY 2021-22. As seen from **Figure 2.28**, market loans were the primary component, constituting 69.80 *per cent* of the internal debt in FY 2022-23. Its proportion, however, decreased consistently from 77.74 to 69.80 *per cent* during FY 2018-19 to FY 2022-23. Treasury Bills and Compensation and other bonds were the components which saw decrease as proportion of internal debt in current year as compared to FY 2021-22. As percentage of GDP, the market loans, which were hovering around 29-31 *per cent* during FY 2013-14 to FY 2019-20, increased to 35.94 *per cent* in FY 2020-21 and then decreased to 34.02 *per cent* in FY 2021-22. During FY 2022-23, the market loans were 33.86 *per cent* of GDP.

Market loans due for redemption upto 31 December 2029 amounts to ₹34,62,146 crore (37.94 *per cent* of outstanding market loans), as shown in **Figure 2.29**.

Figure 2.29: Maturity profile of Market Loans



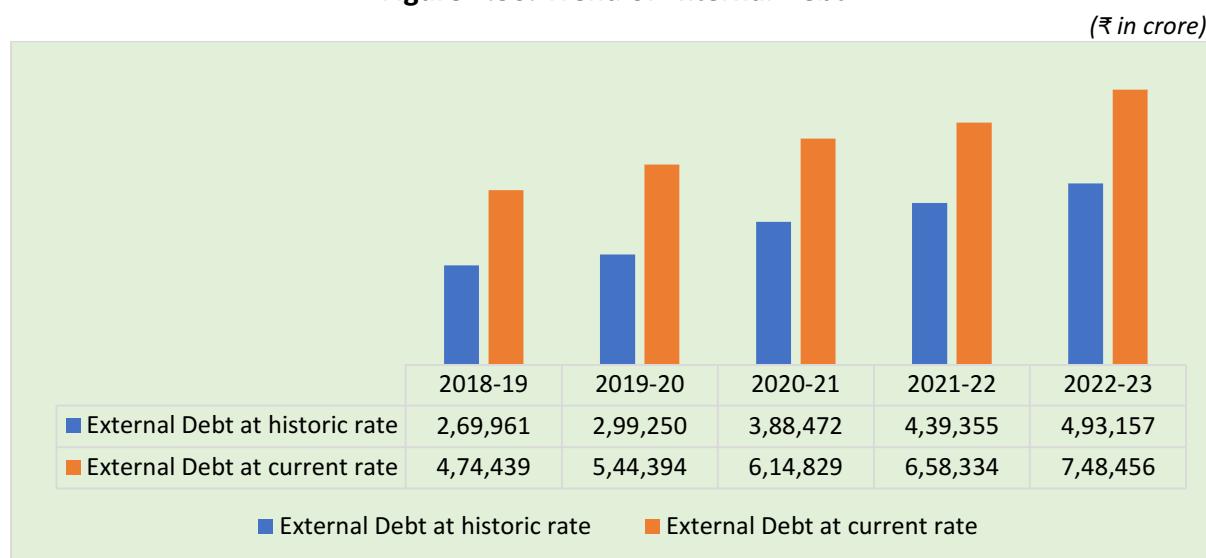
In the year 2023, the dated securities contracted with the longest maturity had a tenure of 40 years. We observe that a significant amount (19.77 *per cent* of the amount due for redemption upto December 2029) would be maturing in FY 2025-26 which would require prudent fiscal management.

Ministry of Finance in its reply (July 2024) stated that out of market loans due for repayment in FY 2025-26, back-to-back loans of ₹55,104 crore to States/UTs in lieu of GST compensation Cess were also included, for which, Government will have additional receipts from GST Compensation Cess. Ministry further stated that Government of India uses switch auctions to manage redemption pressures during the years.

2.8.4 External Debt

Figure 2.30 presents the external debt of the Union Government for the last five years at historic exchange rates and at current exchange rates.

Figure 2.30: Trend of External Debt



From Figure 2.30, it is seen that total amount of external debt saw an increase of 12.25 per cent at historic rate (currency rate when the debt was initially contracted) and 13.69 per cent at current rate (applicable to corresponding currency on 31 March 2023) during FY 2022-23 over FY 2021-22. During FY 2022-23, major external debt comprised 'Loans from the Government of Japan' of ₹24,696 crore, 'Loans from the International Bank for Reconstruction and Development' of ₹22,237 crore and 'Loans from Asian Development Bank' of ₹21,983 crore.

Figure 2.31 represents the Public Debt receipt and repayment for the last five years.

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
2018-19	60,34,206	5,33,265	30,739	8,150	66,06,360	67,58,482	97.75
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

From **Figure 2.31**, it is seen that during FY 2018-19 to FY 2022-23, the repayment and servicing of Public Debt ranged between 83 and 98 *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.

2.9 Fiscal Parameters

The gap between total expenditure (excluding repayment of debt) and its total receipts (excluding debt receipts) in the year is financed by borrowings which is the **Fiscal Deficit (FD)** for the year. As per FRBM Rules, 2004, **Revenue Deficit (RD)** means the difference between revenue expenditure and revenue receipts. During FY 2022-23 the RD was estimated (RE) at ₹11,10,546 crore. However, the actual RD (BAG FY 2024-25) was lower by 3.66 *per cent* and stood at ₹10,69,926 crore.

As per Union Government Finance Accounts for FY 2022-23, the Revenue Deficit was ₹10,70,431 crore (lower than RE by 3.61 *per cent*). Though it registered an increase of 3.75 *per cent* over last year, as a percentage of GDP it has come down from 4.37 *per cent* last year to 3.97 *per cent* in FY 2022-23. This has been possible because the rate of growth of revenue receipts (11.36 *per cent*) has been more than the rate of growth of revenue expenditure (9.10 *per cent*) over last year.

Further, as per FRBM Act, 2003, **Fiscal Deficit** means the excess of total disbursements, from the Consolidated Fund of India, excluding repayment of debt, over total non-debt receipts into the Fund during a financial year. During FY 2022-23 the FD was estimated (RE) at ₹17,55,319 crore. However, the actual FD (BAG FY 2024-25) was lower by one *per cent* and stood at ₹17,37,755 crore.

As per Union Government Finance Accounts for FY 2022-23, the Fiscal deficit was ₹17,54,940 crore (lower than RE by 0.02 *per cent*). This is lower in absolute numbers from FY 2021-22. The relatively small increase in total expenditure in FY 2022-23 compared to FY 2021-22 has also meant that the fiscal deficit has been pruned this year. It indicates a path of fiscal consolidation.

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 with accounting procedures, accuracy, transparency and adequacy of disclosures in the Finance accounts. Issues of internal controls and classification errors also feature in this chapter.

3.1 Non-compliance to Accounting Procedures

3.1.1 Reserve Funds

Reserve funds are funds set aside in the Public Account for specific purposes. They 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 in compliance to the laid down accounting procedure.

Under the extant procedure (direction 3.4 of LMMHA) the transfers are effected through Minor Head 797 (transfer to Reserve Fund/Deposits Accounts) under the functional Major / Sub Major Heads in the expenditure heads (Revenue Account).

We found three instances of booking of expenditure through capital head of account, instead of revenue head of account, which led to overstatement of capital expenditure by ₹49,942 crore.

3.1.1.1 Monetization of National Highways Fund

In order to raise funds for road building, Government authorized National Highway Authority of India (NHAI) to monetize future collection of tolls on select operational highways. The developers assigned to the highways would pay a lump sum amount which was to be treated as a Capital receipt (MH:4000) and transferred in full to the Roads & Bridges Fund (MH:8225). As per the accounting procedure, transfer to the Roads & Bridges fund was to be effected through a revenue expenditure head MH: 3054 – Roads & Bridges.

We found that contrary to this accounting procedure, the transfer to Roads & Bridges fund was made using a capital expenditure head (MH:5054) instead of through the revenue expenditure head (MH:3054). In FY 2022-23, the Government collected ₹10,662 crore on monetization of national highways, of which ₹10,000 crore was transferred to the fund. Thus, capital expenditure was overstated by ₹10,000 crore. The actual expenditure from MH: 5054 during the year was ₹9,852 crore.

While furnishing the Action Taken on similar para raised by Audit in CAG Report No. 21 of 2023 (para no.3.6.3B), Ministry of Finance stated that “upto BE of 2016-17 all funds were being transferred to the fund in the Public Account through Revenue Head 3054.80.797. At RE stage of 2016-17, it was decided by MoF that the fund may be transferred in the Public

Account through revenue section if the expenditure is to be incurred in revenue section and through capital section if the expenditure is to be incurred in capital section".

However, the approved accounting procedure mandates that the transfer of funds has to be made through Revenue Head 3054.

We found similar instances in the transfers to Universal Service Obligation (USO) Fund and Sovereign Green Fund.

3.1.1.2 Universal Service Obligation Fund (now Digital Bharat Nidhi)

According to the accounting procedure for the Universal Service Obligation Fund, the transfer of the levies that feed the Universal Service Obligation Fund (MH: 8235) was to be through revenue expenditure account (MH: 3275). In FY 2022-23, ₹72,537 crore was available for transfer to the Fund of which ₹53,500 crore was transferred using two major heads: ₹27,000 crore through revenue expenditure Head (MH 3275) and ₹26,500 crore through capital expenditure Head (MH 5275). Thus, capital expenditure was overstated by ₹26,500 crore. During FY 2022-23, the actual expenditure from the fund was ₹3,500 crore.

3.1.1.3 Sovereign Green Fund

In respect of the Sovereign Green Fund, the accounting procedure was not finalized by the end of FY 2022-23. In FY 2022-23, two Ministries - Ministry of Housing & Urban Affairs and Ministry of Railways - transferred into the Reserve Fund, ₹3,203 crore and ₹10,239 crore respectively, through two capital expenditure account: MH: 4217 and MH: 5002. Thus, capital expenditure was overstated by ₹13,442 crore. During FY 2022-23, the actual expenditure from the fund was ₹13,720 crore.

Ministry in its reply (July 2024) stated its rationale for transferring funds through Capital Heads to reserve funds is in compliance with the budgetary intent and that the Accounts are required to flow from the Budget.

If the Ministry's rationale is accepted, it negates the intent of Article 150 of the Constitution which explicitly states that "The Accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe". Up until a different procedure is notified, the extant procedure of transferring monies to reserve funds through the approved revenue heads remains uniformly applicable.

3.1.1.4 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 afforestation⁸. 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.

⁸ 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.

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 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, 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 Funds. At the end of FY 2022-23, ₹20,082 crore was lying under MH-8336-102-'National Compensatory Afforestation Deposits' pending disbursement to respective States/Union territories. In response to our query, the National CAMPA Authority stated (October 2023) that the existing practice of collecting compensatory levies by the National CAMPA (through the PARIVESH portal) was continued in view of larger public interest.

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. The 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 (PAO-MoEF&CC) 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 2022-23. We noted that the amount reflected in the National CAMPA Fund was lower than the figures of the National authority by ₹864.56 crore as of 31 March 2023, indicating a potential understatement of Public Account by the same amount.

3.1.2 Grants-in-aid

Indian Government Accounting Standard-IGAS-2 requires the grantors to account for Grant-in-Aid (GIA) expenditures as revenue expenditure in their financial statements⁹. We found that in FY 2022-23, the Department of Atomic Energy accounted for Grants-in-Aid of ₹6.34 crore as capital expenditure. This led to overstatement of capital expenditure by ₹6.34 crore. The Department assured us that from FY 2024-25, these will be shifted under the Revenue head of account.

⁹ 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.

Recommendation:

We recommend that the Minor Head for transfer to Reserve Funds / Deposits may be opened wherever necessary under the functional major / sub major head in the section Expenditure Heads (Revenue Account). This is essential to get an accurate picture of classification between Revenue and Capital heads of expenditure.

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 2022-23 and the Ministries/Departments which were major contributors to the aggregate suspense balances awaiting clearance are detailed in **Annexure-3.1**.

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 ₹39,311 crore was pending clearance under the suspense head at the end of March 2023.

Such being its nature of transaction, this head should have a credit balance. But we noted three adverse (debit) balances and an overall increase in total adverse balance by ₹462.88 crore in FY 2022-23 over the previous FY 2021-22.

More than half of the balance under Cheques and Bills in FY 2022-23 pertained to Postal Cheques (₹24,421 crore). Department of Posts replied (February 2024) that as of now, ₹17,404 crore is identified as incorrect booking in the accounting software and assured that they will be rectified during FY 2023-24.

The Controller General of Accounts assured that it was continuously pursuing the matter. Despite assurances, the absence of age-wise details for the outstanding balances hampers clearance as priority items are not readily identifiable.

While furnishing the Action Taken on similar para raised by Audit in CAG Report No. 21 of 2023 (para 3.4), Ministry of Finance stated (December 2023) that these figures are dynamic in nature and are generated during regular processing as per set accounting practices and procedures. An assurance was given that all Controllers will be requested to clear outstanding balances under the Suspense Heads at the time of review of materials for UGFA every year.

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 the 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 2020-21		FY 2021-22		FY 2022-23		Percentage understatement of outstanding Suspense balance due to netting in FY 2022-23
	Debit	Credit	Debit	Credit	Debit	Credit	
101 PAO Suspense	3,920.62	731.42	4,060.89	807.83	4,484.47	960.63	35.28
Net balance shown in UGFA	3,189.20 (DR)		3,253.06 (DR)		3,523.84 (DR)		
Total Balance to be cleared	4,652.04		4,868.72		5,445.10		
102 Suspense Account (Civil)	1,182.74	1,000.24	1,175.46	440.54	1,157.79	520.06	61.99
Net balance shown in UGFA	182.50 (DR)		734.92 (DR)		637.73 (DR)		
Total Balance to be cleared	2,182.98		1,616.00		1,677.85		
107 Cash Settlement Suspense Account	683.73	45.69	556.10	34.32	488.14	34.32	13.14
Net balance shown in UGFA	638.04 (DR)		521.78 (DR)		453.82 (DR)		
Total Balance to be cleared	729.42		590.42		522.46		
108 PSB Suspense	10,397.65	4,309.04	7,886.51	4,461.49	8,587.75	5,122.44	74.72
Net balance shown in UGFA	6,088.61 (DR)		3,425.02 (DR)		3,465.31 (DR)		
Total Balance to be cleared	14,706.69		12,348.01		13,710.19		
109 Reserve Bank Suspense (HQ)	12.16	185.07	12.21	185.07	12.03	185.07	12.21
Net balance shown in UGFA	172.91 (CR)		172.86 (CR)		173.04 (CR)		
Total Balance to be cleared	197.23		197.28		197.10		
110 Reserve Bank Suspense Central Accounts Office	71.10	4,543.23	70.96	2,327.85	76.13	1,077.78	13.20
Net balance shown in UGFA	4,472.13 (CR)		2,256.89 (CR)		1,001.65 (CR)		
Total Balance to be cleared	5,254.25		2,398.81		1,153.91		
129 Material Purchase Settlement Suspense Account	214.08	60.78	214.07	38.22	214.08	38.22	30.30
Net balance shown in UGFA	153.30 (DR)		175.85 (DR)		175.86 (DR)		
Total Balance to be cleared	274.86		252.29		252.30		

Recommendation:

We recommend that the Ministry of Finance may ensure that all Controllers are directed regularly to 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.

A. At the end of FY 2022-23, in India Post Payment Bank (IPPB), an Adverse Balance of ₹303.82 crore was observed under “MH-8455.101- Settlement Accounts with India Post Payment Bank”. This non-interest-bearing Deposit Account became adverse from the very first year (2018-19) of its operation with adverse balance of ₹31.99 crore. In FY 2019-20, the adverse balance increased to ₹368.45 crore and to ₹372.51 crore in FY 2020-21. In FY 2021-22, the total adverse balance under the head was ₹483.19 crore, which reduced to ₹303.82 crore at the end of current FY 2022-23.

The issue of adverse balance under the head has been raised in earlier CAG’s Audit Reports. The Department in reply stated (October 2023) that the nodal office had reported that there is difference in IPPB and e-Lekha booking. PAO wise month wise reconciliation is being done by the nodal office and as a result ₹180 crore has been liquidated. The matter is being rigorously pursued with the nodal office to liquidate all the adverse balance at the earliest.

B. The Finance Accounts contains 65 cases (details in **Annexure 3.2**) of adverse balances. Out of this, 41 were unresolved for over five years, with the oldest being 46 years old. The accounting errors that lead to the adverse balances need to be identified and resolved. When we pointed this out, the Controller General of Accounts stated (November 2023) that it has constituted a committee to make recommendations to liquidate Adverse balances.

Recommendation:

We recommend that adverse balances which have been lying unresolved for more than five years may be reviewed within a time-bound period.

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 (including interest) of ₹8,69,479 crore outstanding against State/UT Governments and other entities as on 31 March 2023, there were arrears in recovery amounting to ₹74,241 crore as detailed in **Figure 3.2**. Given the age of pendency, some of these loans may not be recoverable and to that extent, they potentially have an impact of overstating the receivables.

Figure 3.2: Age wise details of Loans and Advances in arrears

(₹ in crore)

Arrears as on 31 March 2023						
Sl. No.	Category of Loanee	No. of States/UTs/ Entities	Period of arrears (in years)	Principal	Interest	Amount
1.	States/UTs Government	23	>25	528	1,766	2,294
		05	15-25	3,334	3,102	6,436
2.	Other Entities	81	>25	5,302	32,311	37,613
		38	15-25	6,109	10,352	16,461
		30	5-15	5,657	4,816	10,473
		2	<5	964	0	964
Total		179		21,894	52,347	74,241

(Source: Section 2 and 3 of Statement 15)

On test check, we noticed that the Ministry of Power sanctioned loan of ₹3,326 crore to the Government of NCT-Delhi (March 2013) for the settlement of outstanding dues of Delhi Electric Supply Undertaking (DESU). The period of loan was 10 years with repayment commencing from March 2014. As on 31 March 2023, the amount outstanding was ₹6,320 crore, which included interest amount of ₹2,994 crore, besides principal amount. The issue was raised with the Ministry of Power and reply was awaited.

3.3 Transparency in accounts

3.3.1 Short transfer to Reserve Funds

We found that in respect of four Reserve Funds, the Union Government collected ₹2,41,220.26 crore through cess/levies/deposits from FY 2018-19 to FY 2022-23, but transferred only ₹344.48 crore into the Reserve Funds as depicted in **Figure 3.3**. Short transfer has an impact of understating the revenue deficit.

Figure 3.3: Short transfer to Reserve Funds

(₹ in crore)

Reserve Fund	Revenue Collected during FY 2018-19 to FY 2022-23	Amount transferred to Reserve Fund From FY 2018-19 to FY 2022-23	Short transfer
Oil Industry Development Fund (OIDF)	83,621.42	Fund not created as yet	83,621.42
Investor Education and Protection Fund	3,697.90	106.00	3,591.90
Agriculture Infrastructure and Development Fund	1,51,092.71	Fund not created as yet	1,51,092.71
Senior Citizen Welfare Fund	2,808.23	238.48	2,569.75
Total	2,41,220.26	344.48	2,40,875.78

The Government's stand as printed in 69th report of the PAC (17th Lok Sabha) was that complete transfer of Cess proceeds to the corresponding Reserve Fund is subject to the enabling provisions in the Appropriation Act. In specific regard to short transfer to the Senior Citizen Welfare Fund, the Government stated (July 2024) that it was because of limited proposals received from the Ministry of Social Justice and Empowerment for the implementation of welfare scheme for Senior Citizens. However, the shortfall in transfer to the Senior Citizen Welfare Fund is expected to be made good in a phased manner.

Regarding OIDF, the Ministry stated that a considered decision was taken by Ministry of Finance not to earmark the cess collected under the Oil Industry Development Act 1974 towards Oil Industry Development Board (OIDB). Ministry of Finance (January 2015) conveyed the extant decision to the Ministry of Petroleum and Natural Gas. It further stated that in view of the huge expenditure being incurred by the Government in oil sector, additional fund transfers to the OIDB were considered not necessary. The Ministry's reply confirms the audit observation.

The Public Accounts Committee recommended in its 69th report that cess should have a well-defined purpose with a sunset clause for discontinuation if the objectives have been achieved.

3.3.2 External Debt

The accounting of exchange variation in respect of foreign loans that have been fully repaid¹⁰ stipulates that it shall be written off to Head of Account “8680- Miscellaneous Government Accounts-Write Off from Head of Account closing to balance” with an entry to nullify the debit (by a contra credit) under Head of Account “6002-External Debt” when the repayment was made.

We found that exchange loss included as credit entry during FY 2022-23 under MH:6002- External Debt was ₹6,235 crore which actually was not a receipt, but an amount to be written off as loss in foreign exchange at the time of repayment. We recommend that an appropriate disclosure be made in the Accounts to differentiate the amounts written off from the actual receipt of external aid.

3.3.3 Dormant Accounts

We found that nine¹¹ Reserve Funds and 24¹² Deposits accounts were lying dormant for at least three financial years or more with an accumulated net credit balance of ₹6,065 crore. The oldest Reserve Fund and Deposits account was dormant since FY 2002-03. The list of dormant reserves (**Annexure 3.3**) and Deposit Accounts (**Annexure 3.4**) 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.

3.3.4 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 six Major Heads of accounts, more than 50 *per cent* of expenditure under each Head, amounting to ₹5,572 crore (83 *per cent* of total expenditure of ₹6,707 crore under these Major Heads), was classified under Minor Head ‘800- Other Expenditure’ as detailed in **Annexure 3.5**. Similarly, under 17 Major Heads of accounts, more than 50 *per cent* of the receipts under each Head, amounting to ₹4,136 crore (75 *per cent* of the total receipts of ₹5,492 crore under these Major Heads), was classified under Minor Head ‘800–Other Receipts’ as detailed in **Annexure 3.6**.

In the Action Taken Note on similar para raised by Audit in CAG Report No.21 of 2023 (para no.3.8.2.1), Ministry of Finance stated that it has requested to all the Ministries/ Departments for opening of distinct minor heads where expenditure in Minor Head 800 is more than 50 *per cent* of total expenditure/ receipts under respective Major Heads.

¹⁰ Para No.7 of Introductory Chapter of UGFA 2022-23.

¹¹ Seven reserve funds had a credit balance of ₹308.23 crore, rest two had a debit balance of ₹0.23 crore.

¹² Twenty-one Deposit Accounts had a credit balance of ₹5,954.64 crore and three Deposit Accounts had debit balance of ₹197.54 crore.

3.4 Internal controls on assets including receivables

3.4.1 Guarantee Fee

Under Article 292 of the Constitution, Government of India (GoI) gives 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 2022-23, total sum of guarantees outstanding was ₹3,14,293.80 crore. In turn, the Government collects guarantee fee from the entities.

We noted three instances of short-recovery of guarantee fee totaling to ₹113.57 crore, as detailed in **Annexure 3.7**. Further, guarantee fee of ₹97.53 crore was receivable from Indian Drug Pharmaceutical Ltd. (IDPL) during FY 2022-23, a sick CPSU, which was under consideration for waiver.

Guarantee Policy (May 2022) lays down that the concerned Ministry should maintain a register of guarantees in Form GFR 25 and send this data every year to the Ministry of Finance. We found that the Department of Financial Services (DFS) did not capture the details in form GFR 25. Further, a test check of the record at sampled CPSE's showed a variation of ₹1,44,768 crore in amount of Guarantees as depicted in the accounts of the CPSE's and that reflected in Statement 4 of UGFA in respect of four entities. Details are in **Annexure 3.8**.

3.4.2 Dividend

As per para 5.2 of the Guidelines on Capital Restructuring of CPSEs issued by DIPAM (May 2016), every CPSE would pay a minimum annual dividend of 30 *per cent* of Profit After Tax (PAT) or five *per cent* of the net worth, whichever is higher, subject to the maximum dividend permitted under the extant legal provisions. Total dividend received by the GoI during FY 2022-23 was ₹99,922 crore. On test check of records relating to dividend received from the CPSEs, we observed that against receivable dividend amounting to ₹736.10 crore, dividend amounting only to ₹66.97 crore was received resulting into short receipt of dividend of ₹669.13 crore in respect of 16 entities functioning under seven Ministries/Departments, as detailed in **Annexure 3.9**.

3.4.3 Government investments

We cross-verified Statement 11 of Finance Accounts with the Annual Reports of sample entities and found 26 instances of difference between the quantum of equity shares and percentage of Government investment in the two set of records (details in **Annexure 3.10**).

A. Scrutiny of information regarding investment of Union Government in Export Import Bank (EXIM Bank) of India as contained in Statement 11 (₹15,350 crore) with the audited Financial Statements of FY 2022-23 (₹15,909 crore) revealed a difference of ₹559 crore in the amount of investment made by the GoI. This issue was also reported in the CAG Report No. 21 of 2023 on the Union Government Accounts 2021-22. In reply, Department of Financial Services stated (January 2024) that during FY 2023-24, a supplementary demand for Grant has been sought to complete the accounting adjustment in respect of conversion of Tier-1 Capital Bonds of EXIM bank into equity capital of ₹559 crore.

B. In addition, due to a negative entry of ₹3,364 crore under MH-5466 (Investment in International Financial Institutions) Minor Head-207 (Subscription to IMF), the progressive balance reduced from ₹1,42,643.84 crore in FY 2021-22 to ₹1,39,279.58 crore in FY 2022-23. Though the amount has been correctly shown in Statement 10, however, the amount has not been updated in Statement 11. Further, the name of the entity 'Delhi Mumbai Industrial Corridor Development Corporation Limited' is yet to be updated as 'National Industrial Corridor Development Corporation Ltd.' in Statement 11 of the Union Government Finance Accounts despite a lapse of two years since the change in nomenclature of the company.

Recommendation:

We recommend that a disclosure reconciling the amount of guarantees and investments as included in the Union Accounts with the figures in the Annual Reports of CPSEs may be included by the Ministries/Departments in respective Statement of Central Transactions (SCTs).

3.4.4 Cash balances

Scrutiny of Statement 13 revealed a net cumulative difference of ₹846.79 crore¹³ (credit) – {Civil Ministries ₹127.35 crore (credit), Union Territories ₹285.12 crore (credit) and Non-Civil Ministries ₹434.32 crore (credit)} between the cash balance of the Reserve Bank Deposits and Union Government Finance Accounts. The net cumulative difference of ₹846.79 crore (credit) was due to netting of credit balance of ₹2,721.95 crore and debit balance of ₹1,875.16 crore. Thus, total cash balance to be reconciled with RBI at the end of the FY 2022-23 was ₹4,597.11 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**.

3.5 Classification errors

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

¹³ Credit balance as per RBI (CAS), Nagpur (₹4,879.48 crore) and as per UGFA (₹4,032.69 crore).

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.

We found several deviations leading to misclassification amounting to ₹5,522 crore. Of these, ₹4,289 crore related to receipts and remaining misclassifications aggregating to ₹1,233 crore related to expenditure and occurred largely at the level of Object head (₹1,023 crore); ₹198 crore at minor head level; ₹12 crore was at the level of Detailed head.

3.5.1 Misclassification in receipts

- i. Receipts of non-tax revenue nature amounting to ₹848 crore in Central Board for Direct Taxes (CBDT) and ₹2,258 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.
- ii. Further, despite separate Minor Heads already existing under same/other Major Heads of Tax Revenue, receipts like Interest Recovery, Penalties, Tax collection, etc. were shown under the Minor Head 800 of relevant Major Heads. Such misclassification that we found during test check, aggregated to ₹2.79 crore in CBDT and ₹1,177 crore in CBIC. CBIC accepted (March 2024) some of the audit observations, however, reply from CBDT was awaited.
- iii. Receipts of ₹2.72 crore under Major Head-1425– ‘Other Scientific Research’ was wrongly booked under Minor Head ‘800- Other Receipts’ instead of Minor Head ‘102-Space Research’. The Department accepted (August 2023) that it was inadvertently booked by PAO, ISRO HQ.

3.5.2 Misclassification at minor head level

- i. We noticed that Department of Space (DoS) booked expenditure of ₹7.26 crore for maintenance of departmental canteen during FY 2022-23, under minor head ‘101-Space Technology’ instead of booking it under minor head ‘800-Other expenditure’, as required under the extant instructions issued by the Department of Personnel & Training (DoPT). The issue has been reported in the previous C&AG’s reports also. DoS replied (July 2023) that the office of CGA had issued instructions (May 2012) to restrain the use of the Minor Head, ‘800-Other expenditure’. Reply of DoS is not acceptable as DoPT is the nodal agency for laying down instructions/policy

guidelines on various aspects of running canteens and hence instructions of DoPT were required to be followed.

- ii. We noticed that an expenditure of ₹190.40 crore in respect of ISRO-HQ, for FY 2022-23, was wrongly booked under minor head '101-Space Technology' instead of minor head '001-Direction and Administration'. While accepting the audit observation, Department of Space replied (September 2023) that suitable action would be taken by the Department from FY 2024-25 onwards based on the clarifications provided by O/o CGA.

3.5.3 Misclassification at detailed head level

- i. To ensure standardization and to facilitate the monitoring of expenditure incurred by various Ministries/Departments on 'Information Technology', Ministry of Finance vide OM dated 9 July 2003 decided to place 'Information Technology' at 'detailed head' level (fifth level of classification) with standard code '99'. We found that this detailed head was not operated while booking expenditure of ₹11.78 crore on Information Technology by two Departments/Ministries (**Figure 3.4**). While accepting the audit observation (August 2023), we have been assured that future expenditure for similar IT-related procurements would be booked under the dedicated head of account.

Figure 3.4: Statement showing booking of expenditure on Information Technology

(₹ in crore)

Department/Ministry	Head	Description	Amount
Department of Drinking Water and Sanitation	2215.01.102.19.09	Management Information System and Computer	8.86
	2215.02.105.23.05	MIS & Computerisation	1.59
Ministry of Earth Sciences	3451.00.090.17.01	Establishment of LAN/Wi-Fi infrastructure	1.33
Total			11.78

3.5.4 Misclassification at object head level

- i. 'Object Class VI-Acquisition of Capital Assets and other Capital Expenditure' can only be used for classifying expenditure of capital nature and therefore, correspond only with capital major heads. Object heads falling under other object classes (class I to V) are generally used for classifying revenue expenditure. We found 12 instances under three grants, where expenditure aggregating ₹55.21 crore was misclassified under incorrect combinations of object heads and capital/revenue major heads for FY 2022-23 (**Annexure 3.12**).
- ii. We further noticed that in Department of Space, revenue expenditure of ₹6.96 crore was incorrectly classified as capital expenditure and capital expenditure of ₹1.75 crore as revenue expenditure, as detailed in **Annexure 3.13 (A) & (B)**.
- iii. The Government of India constituted Indian National Space Promotion and Authorisation Centre (IN-SPACe) as an autonomous agency in DoS for enabling space activities as well as usage of Department of Space owned facilities by

Non-Government Private Entities. However, instead of releasing grants-in-aid to its autonomous agency (IN-SPACe) under the stipulated object heads, DoS operated other object heads while releasing ₹11.08 crore under revenue section and ₹9.81 crore under capital section, as detailed in **Annexure 3.14**. DOS replied (July 2023) that being a nascent body, IN-SPACe is an attached office of DoS in form, while it is autonomous for all practical purposes in respect of functional, financial and personnel matters. Therefore, for budgeting purposes, as on date, it is an attached office of DoS drawing annual budgetary support from CFI. Reply is not acceptable. IN-SPACe being an autonomous body under DoS, the funds should have been released to IN-SPACe in the form of grants-in-aid under object heads '31', '35' and '36' as stipulated in Rule 8 of the Delegation of Financial Power Rules, 1978.

- iv. Test-check of records disclosed that in 22 cases under seven grants, funds aggregating to ₹927.90 crore were booked under wrong object heads (**Annexure 3.15**).
- v. Rule 8 of the Delegation of Financial Power Rules 1978 specifies object heads '31-Grants-in-aid general', '35-Grants for creation of capital assets' and '36-Grant-in-aid salaries' for release of grants from Consolidated fund of India to autonomous organisations. Department of Biotechnology released grants-in-aid (GIA) of ₹40.00 crore to BIRAC during FY 2022-23, a Public Sector Enterprise. Out of total expenditure of ₹35.17 crore incurred by BIRAC during the year, ₹9.78 crore and ₹15 lakh were incurred on salaries and capital assets, respectively. However, the grants were booked under the object head 'Grants-in-aid general', instead of bifurcating it into the appropriate object head '36-Grants-in-aid salaries' and '35-Grants for creation of capital assets'. While accepting the audit observation, the Department stated (October 2023) that it was in the process of opening new object heads for BIRAC.

Chapter

4

Budgetary Management

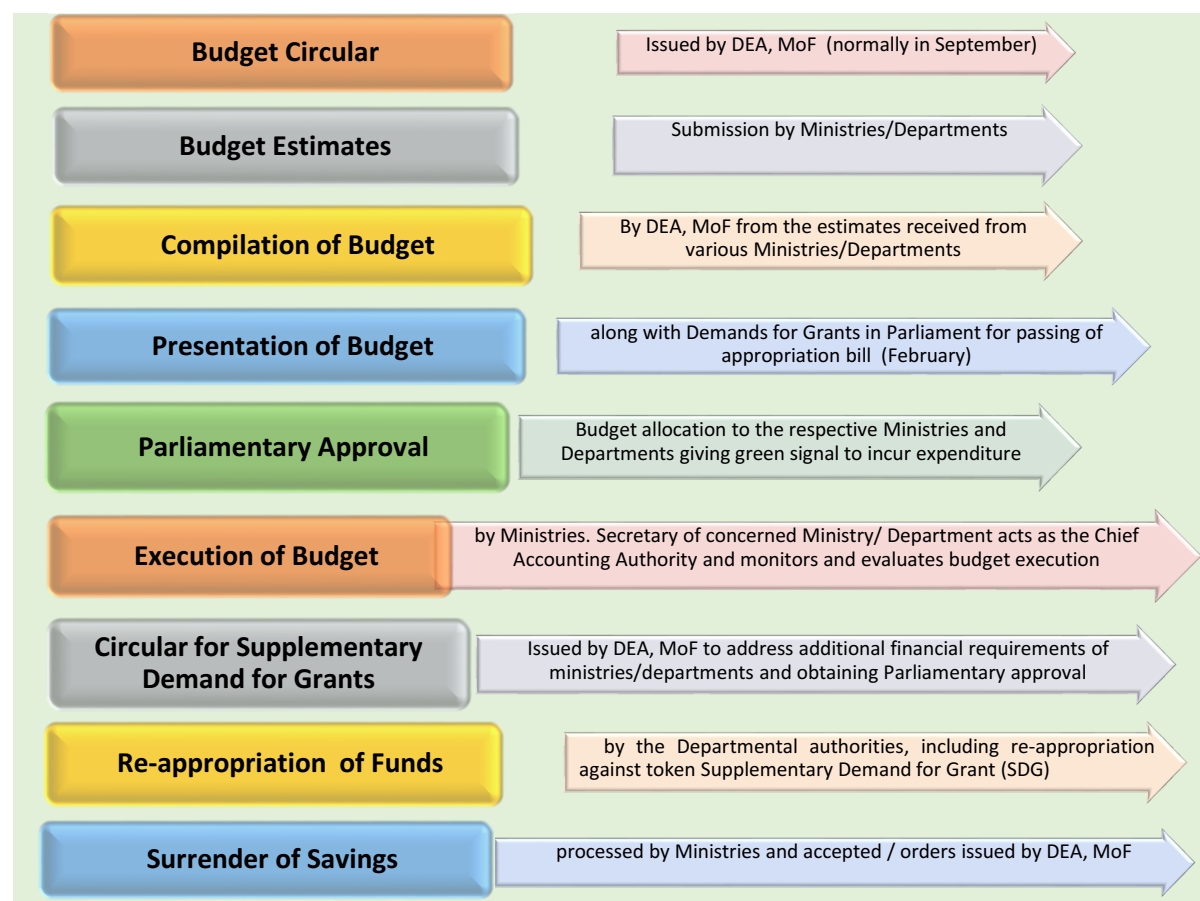


Budgetary Management

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 2022-23.

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 Post, while segment¹⁴-wise details are given at Annexure 4.1.

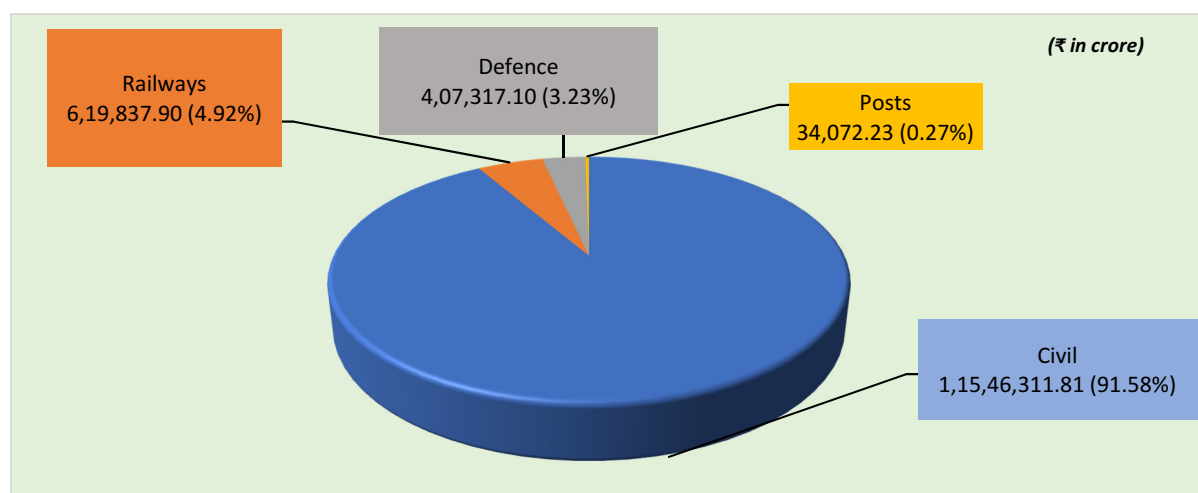
Figure 4.2: Provision, Disbursements and Savings¹⁵

(₹ in crore)

Appropriation Accounts (No. of Grants)	Original Provision (O)	Supplementary Provision (S)	Total Provision (O+S)	Disbursements	Savings (-) (in per cent)
Civil (98)	1,11,81,797.52	6,63,990.61	1,18,45,788.13	1,15,46,311.81	-2,99,476.32 (2.53%)
Railways (1)	6,32,739.84	14,291.75	6,47,031.59	6,19,837.90	-27,193.69 (4.20%)
Defence (2)	3,92,113.32	27,474.44	4,19,587.76	4,07,317.10	-12,270.66 (2.92%)
Posts (1)	36,395.89	0.00	36,395.89	34,072.23	-2,323.66 (6.38%)
Total (102)	1,22,43,046.57	7,05,756.80	1,29,48,803.37	1,26,07,539.04	-3,41,264.33 (2.64%)

The bulk of the total gross expenditure i.e., 91.58 per cent, was incurred by the Civil Ministries, as shown in Figure 4.3.

Figure 4.3: Break-up of Expenditure



Most of the grants (61 per cent) had budgets of less than ₹10,000 crore and 18 grants had a budget of over ₹1,00,000 crore, of which only one grant-Repayment of Debt- exceeded ₹10,00,000 crore as detailed below in Figure 4.4 (Details in Annexure 4.2).

¹⁴ Each Grant/Appropriation may have four segments – Revenue (Charged), Revenue (Voted), Capital (Charged) and Capital (Voted).

¹⁵ 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'.

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	44
3	₹10,000 crore to ₹99,999 crore	22
4	₹1,00,000 crore to ₹9,99,999 crore	17
5	Above ₹10,00,000 crore	1
Total		102

4.1.2 Charged and voted disbursements

Overall, the Charged expenditure was 66.48 *per cent* of the total disbursements from CFI in FY 2022-23, as detailed below in **Figure 4.5**.

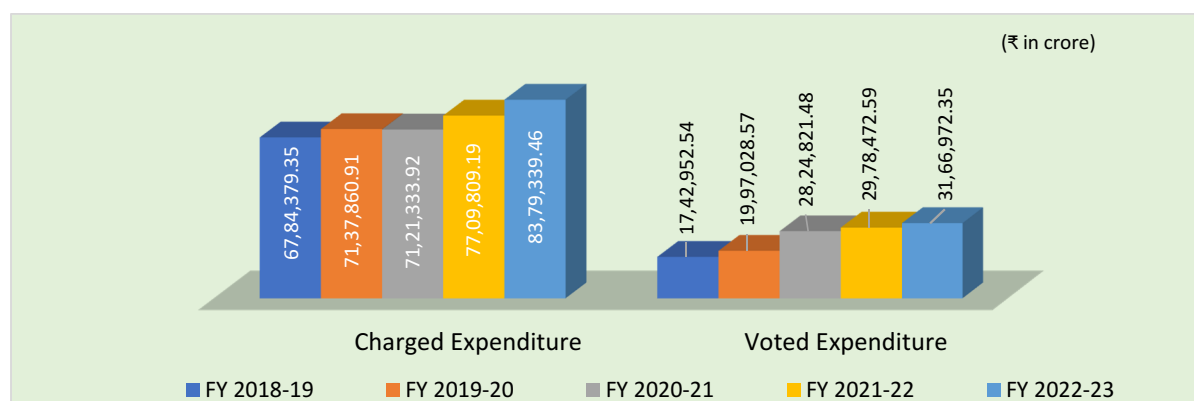
Figure 4.5: Charged and voted disbursements

(₹ in crore)

Appropriation	Total Provision	Disbursement	Savings/(Excess)
Charged			
Civil	83,51,831.33	83,79,339.46	(27,508.13)
Railways	1,536.80	1,713.49	(176.69)
Defence	442.86	217.79	225.07
Posts	0.80	0.51	0.29
Total Charged	83,53,811.79 (64.51%)	83,81,271.25 (66.48%)	(27,459.46)
Voted			
Civil	34,93,956.80	31,66,972.35	3,26,984.45
Railways	6,45,494.79	6,18,124.41	27,370.38
Defence	4,19,144.90	4,07,099.31	12,045.59
Posts	36,395.09	34,071.72	2,323.37
Total Voted	45,94,991.58 (35.49%)	42,26,267.79 (33.52%)	3,68,723.79
Total	1,29,48,803.37	1,26,07,539.04	3,41,264.33

The major charged disbursement under Civil Ministries consisted of two Appropriations viz., Repayment of Debt (₹71,99,701.13 crore being 62.35 *per cent* of total Civil disbursement) and Interest Payments (₹9,72,715.23 crore being 8.42 *per cent* of total Civil disbursement) and one voted Grant-Transfers to States (₹2,00,947.69 crore being 1.74 *per cent* of total Civil disbursement). Charged expenditure has been on an upward trend, with the increase being significant in FY 2021-22 and FY 2022-23. Further, the Voted expenditure witnessed a steady growth over last five years (**Figure 4.6**).

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



4.2 Variations from authorisation

Out of 102 Grants/Appropriations, in FY 2022-23, the savings exceeded 20 *per cent* of the provision in respect of 34 grants. Three grants namely Ministry of Textiles (72.72 *per cent*), Ministry of Tourism (70.54 *per cent*) and Ministry of Development of North Eastern Region (61.75 *per cent*) showed savings between 61 to 80 *per cent* of sanctioned provisions. Further, two grants namely, Department of Consumer Affairs (85.88 *per cent*) and Ministry of Minority Affairs (83.31 *per cent*) showed savings above 81 *per cent* of sanctioned provisions as detailed in Figure 4.7 (Details in Annexure 4.2).

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%	67	1
20% >= 40%	19	Nil
40% >= 60%	10	Nil
60% >= 80%	3	Nil
More than 80%	2	Nil
Total	101	1

4.2.1 Excess Expenditure

Excess expenditure over Grants/Appropriations and excess expenditure over minor/sub-heads have been analysed as discussed below.

4.2.1.1 Excess expenditure over Grants/Appropriations

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 Appropriation (Repayment of Debt-Capital Charged), expenditure of ₹71,99,701.13 crore was incurred against Parliamentary authorisation of ₹71,45,830.12 crore resulting in excess expenditure of ₹53,871.01 crore (₹538,71,00,96,887) during FY 2022-23.

The Ministry replied (November 2023) that the excess payment occurred mainly due to higher volume of amount withdrawn by the State Governments in the last month/days of the financial year to meet their financial obligations. The receipts/investments and withdrawals /disinvestment of funds in/from this head have a direct bearing on the availability of surplus funds with the State Governments for which they are empowered to park them by investing in ITBs (14-day Treasury bills) and on need basis they are free to withdraw the funds through rediscounting route i.e. before the scheduled repayments of ITBs by paying 50 bps higher than the interest earned by them on their investments in ITBs for the remaining period.

It was further replied that the final requirement of ₹48,17,152.06 crore for ITBs was assessed factoring into account the trend of receipts/investment and withdrawals/disinvestment made by the States till February 2023, however, the States have withdrawn much more than the provision made for the purpose.

The excess over Grants / Appropriations is required to be regularised under Article 115(1)(b) of the Constitution.

4.2.1.2 Excess expenditure incurred over minor/sub-heads without adequate provisioning of funds

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 ₹59,077.36¹⁶ crore in FY 2022-23 under 20 minor/sub-heads relating to 10 Grants/Appropriations, without ensuring adequate provisioning of funds through re-appropriations/Supplementary Demands. Details are at **Annexure 4.3**.

4.2.2 Savings

During FY 2022-23, the total savings under all the Grants/Appropriations were ₹3,41,264.33 crore and constituted 2.64 *per cent* of total authorisation. This is against 6.15 *per cent* savings of total authorisation during FY 2021-22, which is significant improvement. We analysed the savings at grant/appropriation level, segment level, minor-head/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 18 Grants/Appropriations during FY 2022-23 as shown in **Annexure 4.4**. There were huge savings of ₹3,17,747.08 crore under these grants/appropriations which constituted 93.11 *per cent* of the total savings of ₹3,41,264.33 crore under 102 Grants/Appropriations. Savings under two

¹⁶ Excess expenditure aggregating to ₹59,077.36 crore includes excess expenditure of ₹53,871.01 crore pointed out in para no.4.2.1.1.

grants, namely ‘Department of Drinking Water and Sanitation’ and ‘Transfers to States’ exceeded ₹60,000 crore each.

Out of the above 18 Grants/Appropriations with savings of ₹5,000 crore or more in FY 2022-23, eight Grants/Appropriations had persistent savings in FY 2020-21 and FY 2021-22 as well, as shown below **Figure 4.8**. Persistent savings under the Grant ‘42-Transfers to States’ exceeded ₹45,000 crore each year.

Figure 4.8: Persistent Savings of ₹5,000 crore or more during FY 2020-21 to FY 2022-23

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	Amount of Savings		
		FY 2022-23	FY 2021-22	FY 2020-21
1.	63-Department of Drinking Water and Sanitation	74,622.70	18,545.93	5,550.71
2.	42-Transfers to States	67,882.04	61,547.08	45,421.12
3.	85-Ministry of Railways	27,193.69	27,118.10	1,05,325.15
4.	1-Department of Agriculture and Farmers Welfare	22,427.54	8,177.19	25,985.30
5.	25-Department of School Education and Literacy	14,659.28	22,062.17	22,026.82
6.	46- Department of Health and Family Welfare	14,472.40	39,826.18	45,614.11
7.	13-Department of Telecommunications	12,420.67	29,767.44	25,920.89
8.	30-Department of Economic Affairs	8,368.57	55,527.03	33,975.03

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.

Recommendation:

We recommend that there is considerable scope for 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. Accordingly, detailed Explanatory Notes prepared segment¹⁷ wise are furnished by the respective Ministry/Department to the Public Accounts Committee.

Savings of ₹100 crore or more occurred in 102 segments of 75 Grants/Appropriations amounting to ₹3,94,020.65 crore. Savings under nine segments under seven grants/appropriations exceeded ₹10,000 crore each, constituting 4 per cent to 59 per cent of sanctioned provisions. Further, savings exceeded ₹10,000 crore in three segments under one grant, i.e. ‘Transfers to States’. Details are given in **Annexure 4.5**.

¹⁷ Each Grant/Appropriation may have four segments – Revenue (Charged), Revenue (Voted), Capital (Charged), and Capital (Voted).

4.2.2.3 Significant savings at minor-head/sub-head level

Scrutiny of 99¹⁸ Grants/Appropriations revealed 308 cases¹⁹ of significant savings in 63 Grants/Appropriations i.e., savings of ₹500 crore or more at minor-head/sub-head level and savings of more than 25 *per cent* of allocations subject to a minimum of ₹100 crore at minor-head/sub-head level.

Savings under 10 minor-heads/sub-heads under six grants/appropriations exceeded ₹10,000 crore each. Further, under appropriation 'Repayment of Debt', savings under four minor-heads²⁰/sub-heads ranged from ₹66,829.53 crore to ₹4,42,404 crore. Further, the entire provisions under 51 sub-heads/minor heads aggregating ₹2,10,446.43 crore under 23 grants/appropriations were unutilized. Details are given in **Annexure 4.6A** and **4.6B** respectively.

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 2023²¹) a deadline of 21 March 2023 for Ministries/Departments for intimating to it all surrenders of savings under each unit of Appropriation.

However, we noticed that out of savings of ₹3,41,264.33 crore under all Grants/Appropriations, ₹31,701.89 crore (9.29 *per cent* of total savings) were not surrendered and were allowed to lapse under 52 Grants/Appropriations. Details are given in **Annexure 4.7**.

Failure to surrender savings indicates inadequate financial control. This also adversely impacts financial planning as it prevents resources from being re-allocated for activities where requirements for funds exist.

4.2.2.5 Large surrenders under Major Head 2552

On the instructions of Department of Economic Affairs (DEA), Ministry of Finance vide O.M. dated 22 July 2015, 10 *per cent* of the expenditure under every Grant should be earmarked for the North Eastern Region. The budgeted amount under Major Head 2552 is reappropriated to the functional Major Heads for targeting their schemes/programmes for the North East.

We noticed in test check of three Grants that out of total sanctioned provision of ₹12,861.01 crore under the Major Head 2552 in FY 2022-23, an amount of ₹8,318.73 crore was re-appropriated to functional heads resulting in savings of ₹4,542.28 crore, of which ₹4,542.24 crore was surrendered, as detailed in **Annexure 4.8**.

¹⁸ 98 Civil grants and one DoP

¹⁹ Savings under Major Head 2552 and 4552 pertaining to NER have been excluded as they are non-functional heads (except Grant 23-M/o DoNER).

²⁰ (6001.00.101-Market Loans ₹66,829.53 crore, 6001.00.127-Cash Management Bills ₹1,00,000 crore, 6001.00.103.01-91 Days Treasury Bills ₹1,03,521.72 crore and 6001.00.114-Ways and Means Advances ₹4,42,404 crore)

²¹ Ministry of Finance's O.M. F.No.2(13)-B(D)/2023 dated 22 February 2023.

The Department of Agriculture and Farmers' Welfare and Department of Consumer Affairs replied that surrendered amount was high due to receipt of less/no proposals/demand from NER States. The Department of Animal Husbandry and Dairying replied that savings was due to reduction in RE, less demand and unspent balances with states/implementing agencies.

4.2.2.6 Analysis of reasons of savings

Analysis of the reasons reported by the Ministries/Departments for the afore-mentioned 308 cases (Para 4.2.2.3) of savings at sub-head level revealed that the Ministries/Departments had given generalised reasons such as non/less receipt of proposals, non/less receipt of demand, non/less receipt of claims, 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 discussed in paragraph 4.2.2.3 have been categorised in **Annexure 4.9** based on broad reasons for the savings, as summarised in **Figure 4.9**.

Figure 4.9: Categorisation of savings

Category	Amount (₹ in crore)
Unrealistic budget estimation	5,56,731.65
Reasons representing gaps and shortfalls in performance in schemes and activities	3,48,206.50
Due to regulation of expenditure	1,45,268.78
Non-transfer of funds to Reserve Funds	11,406.59

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 Service²²' or 'New Instrument of Service²³'.

4.3.1 Unnecessary supplementary provisions

Examination of cases²⁴ where supplementary provision of ₹10 crore or more was made in addition to original provisions, showed that in 21 minor/sub-heads under 13 Grants, supplementary provisions amounting to ₹4,988.13 crore were obtained during FY 2022-23 in anticipation of higher expenditure, but final expenditure of ₹85,778.97 crore was lower than

²² 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.

²³ A large expenditure beyond a certain limit arising out of an important expansion of an existing activity.

²⁴ Unnecessary supplementary provisions under Major Head 2552 and 4552 pertaining to NER have not been included here as they are non-functional heads (except Grant 23-M/o DoNER).

the original provision of ₹91,080.31 crore. The unnecessary provisioning resulted in additional saving of ₹4,988.13 crore. Details are given in **Annexure 4.10**.

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-appropriation exceeding ₹10 crore revealed in 21 cases across 15 Grants/Appropriations, where re-appropriations aggregating to ₹3,821.17 crore were made although sanctioned provision under the minor/sub-heads was adequate. This led to savings of ₹8,393.77 crore under the heads which were more than or equal to the amount re-appropriated to these heads, as detailed in **Annexure 4.11A**.

Similarly, in 10 cases across seven Grants, re-appropriations aggregating to ₹2,202.06 crore were injudiciously made from these minor/sub-heads to other heads and resulted in avoidable excess expenditure of ₹544.63 crore in these minor/sub-heads, as detailed in **Annexure 4.11B**.

4.4.2 Irregular re-appropriation of ₹254.65 crore from the object head “Major Works” to other object heads in respect of Department of Atomic Energy

As per Rule 10(5)(c) of DFPR 1978 and Rule 4.2.7 (c) of Exercise of Financial Powers (DAE) Rules 1978(EFPRs), save with the previous consent of the Finance Ministry, no re-appropriation shall be made from the primary unit ‘Major Works’ to any other unit.

Member (Finance), Atomic Energy Commission (AEC) gave concurrence to the Department of Atomic Energy (DAE)’s proposal for re-appropriation of funds subject to the condition that the proposal should not result in re-appropriation from ‘Major Works’ to any other head. We noticed that re-appropriation of ₹254.65 crore was made by the Department from the primary unit ‘Major Works’ to other units in violation of the financial rules.

DAE replied (July 2023) that the re-appropriation of funds from object head “Major Works” was carried out with the prior consent of Member (Finance), AEC and thereafter, approved by Secretary, DAE.

The reply is not acceptable as the concurrence of Member (Finance) for the re-appropriation of funds was subject to the condition that it should not result in re-appropriation from ‘Major Works’ to any other head.

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 stipulated²⁵ 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, PAC²⁶ 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. Despite the previous audit findings and PAC's recommendations, there was excess expenditure over total authorisation aggregating to ₹7.28 crore in two cases under Ministry of Skill Development and Entrepreneurship related to object head 'Grants-in-Aid-General' during FY 2022-23, without prior approval of the Parliament as detailed in **Annexure 4.12**.

4.5.2 Expenditure of ₹21.13 crore incurred towards cost of collection of Wealth Tax despite abolition of Wealth Tax

The Government abolished Wealth Tax from the Financial Year 2016-17, yet expenditure of ₹21.13 crore (0.25 *per cent* of total cost of tax collection, as per formula) was booked towards the cost of collection of Wealth Tax in FY 2022-23. We also noticed that there was negative receipts of ₹10.28 crore on account of Taxes on Wealth (MH 0032). This resulted in understatement of net proceeds of taxes by ₹21.13 crore.

In reply, the Department assured us that it was under the process of examining the allocation formula in consultation with the different wings and offices.

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 2022-23, unsanctioned expenditure of ₹21,236.98 crore involving 1,932 cases was incurred. Similar audit comments were made in the previous C&AG's audit reports for FY 2018-19 to FY 2021-22. However, no step had been taken by the Ministry to reduce 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.

²⁵ Department of Economic Affairs orders (May 2006) and clarifications thereon (May 2012 and July 2015).

²⁶ PAC 83rd Report (2012-13), 15th Lok Sabha.

Further, Ministry of Finance vide O.M. dated 25.05.2022 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 163.71 *per cent* of BE in March and upto 309.45 *per cent* of BE in last quarter of 2023 were made in respect of eight grants as detailed in **Annexure 4.13**, in contravention of the GFR provisions and extant instructions.

In reply, Department of Pharmaceuticals stated that this was due to enhancement of budget of the department at RE stage, to be expended by end of FY 2022-23. Ministry of Personnel, Public Grievances and Pensions stated that Supplementary Demands for grants which was issued in the last quarter of the financial year resulted in excessive expenditure in the last quarter of the year.

The replies are not tenable because total expenditure of each grant was less than its BE provisions and even if supplementary were required, the requisite supplementary should have been sought well in time. Reply is awaited from rest of the departments/ministries.

New Delhi

Dated: 22 March 2025



(PURUSHOTTAM TIWARY)

Director General of Audit
Finance & Communication

Countersigned

New Delhi

Dated: 28 March 2025



(K. SANJAY MURTHY)

Comptroller and Auditor General of India



Annexures



Annexure 3.1
{Refer to Paragraph 3.2.1 (a)}

**Statement showing major contributors in aggregate suspense balances awaiting clearance
as on 31 March 2023**

(₹ in crore)

Head	Brief Particulars of the Suspense Head	Aggregate Suspense Balance (as on 31 March 2023)	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.	5,445.10	<ol style="list-style-type: none"> 1. Central Board of Indirect Taxes and Customs (CBIC/CBEC) ₹1,776.52 crore (Debit) 2. Ministry of External Affairs ₹1,097.67 crore (Debit) 3. Department of Commerce (Supply) ₹961.83 crore (Debit) 4. Department of Atomic Energy ₹558.66 crore (Credit). <p>All these were major contributors in FY 2021-22 also.</p>	81%
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.	1,677.85	<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) 3. Central Board of Indirect Taxes and Customs (CBIC/CBEC) ₹153.16 crore (Credit) 	71%

Head	Brief Particulars of the Suspense Head	Aggregate Suspense Balance (as on 31 March 2023)	Major contributors in suspense balance	Percentage of Major contributors in Aggregate suspense balance
108 PSB Suspense	<p>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. Similarly, after receiving intimation from PSBs of the receipts, the concerned Government Department debits the PSB Suspense. This debit of PSB Suspense is cleared by contra debit to RBD Head when RBI credits the amount into Government account.</p>	<p>13,710.19</p>	<ol style="list-style-type: none"> 1. Central Board of Direct Taxes (CBDT) (Revenue & Expenditure) ₹3,480.45 crore (Credit), 2. Central Pension Accounting Office (CPAO) ₹2,368.79 crore (Debit) 3. Central Board of Excise and Customs (CBIC/ CBEC) ₹2,245.25 crore (Debit) 4. Ministry of Corporate Affairs ₹1,270.20 crore (Credit) 5. Ministry of Electronics & Information Technology ₹623.63 crore (Debit). <p>All these were major contributors in FY 2021-22 also.</p>	<p>73%</p>
110 Reserve Bank Suspense Central Accounts Office	<p>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'.</p>	<p>1,153.91</p>	<ol style="list-style-type: none"> 1. Ministry of Agriculture and Farmers Welfare ₹660.00 crore (Credit) 2. Ministry of Ports, Shipping and Waterways ₹367.99 crore (Credit) 	<p>89%</p>

Annexure 3.2
{Refer to Paragraph 3.2.2 (B)}

List of Adverse Balances as on 31 March 2023

(₹ in thousands)

Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2023		Period from which balances are adverse
	HoA	Statements	Debit/Credit	Amount	
		Statement No. 14A			
1.	6001	Securities issued to the International Financial Institutions— International Bank for Reconstruction and Development	Debit	4,04,339	
2.	6001	Securities issued to the International Financial Institutions— International Fund for Agricultural Development	Debit	2,12,992	
		Statement No.14			
3.	6002.00.207	Loans from the European Economic Community	Debit	16,56,202	2016-17
4.	6002.00.221	Loans from the Organisation of Petroleum Exporting Countries Special Fund	Debit	2,09,937	2021-22
5.	6002.00.226	Loans from the Government of U.S.A under PL-480 Convertible Local Currency Credits Agency	Debit	57,34,046	2016-17
6.	6002.00.227	Loans from the Agency for International Development U.S.A.	Debit	1	2022-23
7.	6002.00.503	Debt awaiting adjustment to loans from IDA	Debit	82,69,981	2018-19
8.	6002.00.504	Debt awaiting adjustment to loans from IBRD	Debit	1,10,22,447	2014-15
9.	6002.00.506	Debt awaiting adjustment to loans from I.F.A.D.	Debit	5,54,497	2022-23
10.	6002.00.507	Debt awaiting adjustment to loans from (GOJP), Japan	Debit	3,83,172	2015-16
		Statement No.15			
11.	6202.01.203	Loans for Education, Sports, Art and Culture University and Higher Education	Credit	1,119	2016-17
12.	6215.02.800	Loans for Water Supply and Sanitation - Sewage and Sanitation Other Loans	Credit	60,311	2016-17
13.	6216.02.190	Loans for Housing -Urban Housing Loans to Public Sector and other Undertakings	Credit	5,79,267	2016-17
14.	6216.80.190	Loans for Housing -General Loans to Public Sector and other Undertakings	Credit	2	2020-21
15.	6216.80.800	Loans for Housing -General Other Loans	Credit	12,190	2020-21
16.	6225.01.800	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorites Welfare of Scheduled Castes Other Loans	Credit	829	1994-95
17.	6245.01.101	Loans for Relief on Account of Natural Calamities Drought Gratuitous Relief	Credit	896	1986-87
18.	6245.02.101	Loans for Relief on Account of Natural Calamities Floods Cyclones Gratuitous Relief	Credit	2,157	1997-98
19.	6401.00.104	Loans for Crop Husbandry Agricultural Farms	Credit	821	2016-17
20.	6402.00.102	Loans for Soil and Water Conservation Soil Conservation	Credit	8,460	1995-96
21.	6402.00.203	Loans for Soil and Water Conservation Land Reclamation and Development	Credit	592	2007-08
22.	6405.00.106	Loans for Fisheries Mechanisation of Fishing Crafts	Credit	532	2016-17
23.	6425.00.107	Loans for Cooperation Loan to Credit Co-operatives	Credit	5,22,625	2017-18
24.	6425.00.108	Loans for Cooperation Loan to other Co-operatives	Credit	9,00,446	2003-04
25.	6515.00.102	Loans for Other Rural Development Programmes Community Development	Credit	255	1986-87
26.	6801.00.201	Loans for Power Projects Hydel Generation	Credit	8,80,938	2004-05
27.	6801.00.205	Loans for Power Projects Transmission and Distribution	Credit	13,91,766	2005-06
28.	6851.00.102	Loans for Village and Small Industries Small Scale Industries	Credit	11,900	2006-07
29.	7051.01.190	Loans for Ports & Light Houses Major ports loans to Public Sector and other Undertakings	Credit	40,39,701	2018-19
30.	7053.00.190	Loans for Civil Aviation Loans to Public Sector and other Undertakings	Credit	3,77,537	2010-11
31.	7601.01.264	Loans and Advances to State Governments Loans for Non Plan Schemes Water Supply- Rural Water Supply Programmes	Credit	2,221	2021-22
32.	7601.01.436	Loans and Advances to State Governments, Loans for Non Plan Schemes, Crop Husbandry Commercial Crops	Credit	1	2018-19
33.	7601.04.312	Loans for Centrally Sponsored Plan Schemes Urban Development- Integrated Development of Small/Medium Towns	Credit	1	2012-13
34.	7601.04.360	Loans for Centrally Sponsored Plan Schemes Welfare of Scheduled Tribes- Other Loans	Credit	408	2012-13

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Sl. No.	Head of Account (Major /Minor Head)		Balance as on 31.03.2023		Period from which balances are adverse
	HoA	Statements	Debit/Credit	Amount	
35.	7601.04.501	Loans for Centrally Sponsored Plan Schemes Soil and Water Conservation-Soil Conservation Schemes	Credit	34,180	2012-13
36.	7601.04.726	Loans for Centrally Sponsored Plan Schemes Village and Small Industries-Handloom Industries	Credit	6,960	2012-13
37.	7601.04.786	Loans for Centrally Sponsored Plan Schemes Flood Control-Other Loans	Credit	4,115	2012-13
38.	7601.04.825	Loans for Centrally Sponsored Plan Schemes Roads of Inter-State or Economic Importance-Road Works	Credit	18,359	2012-13
39.	7601.04.826	Loans for Centrally Sponsored Plan Schemes Roads of Inter-State or Economic Importance-Machinery and Equipment	Credit	106	2012-13
40.	7601.04.871	Loans for Centrally Sponsored Plan Schemes Inland Water Transport-Other Loans	Credit	897	2012-13
41.	7601.07.800	Pre-1984-1985 Loans Other Loans	Credit	1,580	2012-13
42.	7605.00.055	Advances to Foreign Governments Loans to Government of Maldives	Credit	6,27,715	2021-22
43.	7610.00.203	Loans to Government Servants Advances for Purchase of other Conveyances	Credit	46,942	2004-05
Statement No.16					
44.	8002.00.103	Treasury Saving Deposits Certificates	Debit	6,962	1976-77
45.	8002.00.104	Defence Savings Certificates	Debit	4,762	2021-22
46.	8002.00.105	Saving Certificates-Bank Series	Debit	189	2007-08
Statement No.14					
47.	8012.00.108	Special Drawing Rights at the I.M.F.	Debit	1,33,13,021	2022-23
48.	8012.00.109	Special Deposits and Accounts Income Tax Annuity Deposits	Debit	13,983	2015-16
49.	8014.01.106	PLI Joint Endowment Assurance Schemes	Debit	38,62,680	2019-20
50.	8014.02.105	RPLI Anticipated Endowment Assurance Schemes	Debit	18,26,709	2015-16
Statement No.13					
51.	8229.00.200	Other Development and Welfare Fund	Debit	20,46,640	2007-08
52.	8232.00.101	National Rural Employment Guarantee Fund	Debit	2	2020-21
53.	8235.00.135	Rashtriya Swachhata Kosh	Debit	15,93,805	2015-16
54.	8337.00.104	Deposits of Railways-Non-Contributory Indian Railways Conference Associations Employees' Provident Fund-Investment Account	Debit	50	2022-23
55.	8342.00.112	Field Deposits	Debit	1,43,42,003	2021-22
56.	8443.00.112	Deposits for Purchases etc. in India	Debit	23,57,029	2018-19
57.	8446.00.800	Postal Deposits-Other Deposits	Debit	1,16,705	2005-06
58.	8448.00.104	Deposits of Local Funds-Funds of Insurance Association of India	Debit	291	Pre-1976-77
59.	8449.00.106	Other Deposits- Accounts under Indo-U.S. Agreement 1974	Debit	3	2018-19
60.	8451.00.101	Bhopal Gas Leak Disaster Relief Fund-Claims and Relief Fund	Debit	91,015	2007-08
61.	8455.00.101	Transactions with IPPB	Debit	30,38,205	2018-19
62.	8551.00.101	Defence Advances	Credit	1,09,46,818	2015-16
63.	8670.00.103	Cheques and Bills-Departmental Cheques	Debit	44,10,188	2022-23
64.	8670.00.104	Cheques and Bills- Treasury Cheques	Debit	14,83,541	2018-19
65.	8670.00.114	Cheques and Bills- Departmental (CDDOs) Electronic Advices	Debit	2,23,660	2018-19

Annexure 3.3
{Refer to Paragraph 3.3.3}
Dormant Reserve Funds

(₹ in thousands)

Sl. No.	Nomenclature of the Head	Balance as on 31 st March 2023	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 3.4
{Refer to Paragraph 3.3.3}
Dormant Deposit Accounts

(₹ in thousands)

Sl. No.	Nomenclature of the Head	Balance as on 31 st March 2023	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 ²⁷	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	8443.120- Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram)	6,421	-
8	8443.127 - Deposits of Local Bodies for meeting claims of Contractors/Employees/ Pensioners etc. who have migrated to Pakistan	2,106	2002-03
9	8443.130 – Provident Societies Liquidation Accounts	13	2008-09
10	8447.800 – Other Deposits	5,01,543	2013-14
11	8448.103 - Cantonment Funds	1	2003-04
12	8448.106- Funds of the Indian Council of Agricultural Research	4,55,659	2018-19
13	8448.109- Panchayat Bodies Funds	2	2019-20
14	8448.111 - Medical and Charitable Funds	52	2003-04
15	8448.120 - Other Funds	226	2004-05
16	8449.104 – Deposits of Mines Provident Fund	1,601	2002-03
17	8449.107 – Deposits of Income Tax, Super Tax, Excess Profit Tax including Interest and Surcharge	13,393	2002-03
18	8449.111 – Drug Prices Equalization Fund	29,96,911	2019-20
19	8449.120 – Miscellaneous Deposits	5,23,75,571	2019-20
20	8450.101 – Balance of Puducherry	4,01,290	2008-09
21	8450.102 - Balance of Goa, Daman and Diu	-1,63,026	2002-03
22	8450.104 - Balance of Arunachal Pradesh	-5,68,251	2002-03
23	8450.105 - Balance of Mizoram	-12,44,138	2002-03
24	8453.101 – Amount meant for Expenditure on Social Sector Schemes	2,90,744	2013-14
Credit Balance		₹5,954.64 crore	
Debit Balance		₹-197.54 crore	
Net Credit Balance		₹5,757.10 crore	

²⁷ The deposit amount has further increased by ₹61,000 during current FY 2022-23.

Annexure 3.5
{Refer Paragraph 3.3.4}

**Statement showing booking of more than 50 per cent expenditure of a Major Head under
Minor Head-800**

Details of Minor Head 800 (Other Expenditure) Statement No. 9				
<i>(₹ in thousands)</i>				
Sl. No.	Major Head	Total Expenditure	Minor Head 800	% Share
1	2506- Land Reforms	24,73,889	16,23,045	65.61
2	2701- Medium Irrigation	6,20,63,899	5,16,61,566	83.24
3	2711- Flood Control and Drainage	10,58,520	10,46,585	98.87
	Total (A)	6,55,96,308	5,43,31,196	82.83
Details of Minor Head 800 (Other Expenditure) Statement No. 10				
4	4211- Capital Outlay on Family Welfare	21,362	21,362	100
5	4853- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	5,82,204	5,82,204	100
6	4702- Capital Outlay on Minor Irrigation	8,71,045	7,86,185	90.26
	Total (B)	14,74,611	13,89,751	94.25
	Grand Total (A+B)	6,70,70,919	5,57,20,947	83.08

Annexure 3.6
{Refer Paragraph 3.3.4}

**Statement showing booking of more than 50 per cent receipts of a Major Head under
Minor Head-800**

(₹ in thousands)

Details of Minor Head 800 (Other Receipts) Statement No. 8				
Sl. No.	Major Head	Total Receipts	Minor Head 800	Percentage of Share
1	0029 – Land Revenue	28,79,516	28,56,465	99.20
2	0030 – Stamps and Registration Fees	36,77,546	25,78,754	70.12
3	0059 – Public Works	58,97,471	31,19,177	52.89
4	0077 – Defence Services- Navy	1,30,11,926	1,11,96,404	86.05
5	0078 – Defence Services- Air Force	1,78,84,008	1,09,34,227	61.14
6	0079 – Defence Services – Ordnance Factories	55,506	55,506	100.00
7	0080 – Defence Services- Research and Development	31,97,435	31,97,435	100.00
8	0217 – Urban Development	4,49,272	4,14,097	92.17
9	0230 – Labour & Employment	7,46,298	6,58,211	88.20
10	0701 – Medium Irrigation	5,09,599	4,87,023	95.57
11	0702 – Minor Irrigation	20,54,044	20,53,828	99.99
12	0803 – Coal and Lignite	21,407	21,407	100.00
13	0851 – Village and Small Industries	12,42,274	10,37,910	83.55
14	1052 - Shipping	13,44,254	8,03,385	59.76
15	1055 – Roads Transport	18,02,964	18,02,964	100.00
16	1056 – Inland Water Transport	1,32,536	1,32,536	100.00
17	1456 – Civil Supplies	15,070	14,001	92.91
Grand Total		5,49,21,126	4,13,63,330	75.31

Annexure 3.7
{Refer Paragraph 3.4.1}

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 Financial Services (Ministry of Finance)	83.41	77.06	6.35
2	Department of Pharmaceuticals-IDPL (M/o Chemicals and Fertilisers)	97.53	0	97.53
3	Department of Telecommunications (Ministry of Communications)	221.19	211.50	9.69
	Total	402.13	288.56	113.57

Annexure 3.8
{Refer Paragraph 3.4.1}

Statement showing variation between Guarantees of Statement 4 and CPSEs records

(₹ in crore)

Class of Guarantees	Balance shown by the Department (Number of Guarantees)	Balance as per CPSEs/entities* (Number of Guarantees)	Difference in Amount (Number of Guarantees)
Class-iii (Opening Balance)	1,88,798.89 (216)	2,02,431.69 (329)	13,632.80 (113)
Class-iii (Closing Balance)	67,593.93 (325)	1,98,728.90 (309)	1,31,134.97 (16)

*(*Export Import Bank of India (EXIM), India Infrastructure Finance Company Ltd. (IIFCL), Small Industries Development Bank of India (SIDBI) & National Bank for Agriculture and Rural Development (NABARD))*

Annexure 3.9
{Refer Paragraph 3.4.2}

Statement showing short payment of dividend by the CPSEs calculated on the basis of minimum annual dividend payable as per DIPAM guidelines

(₹ in crore)

Sl. No. in St. 11 of UGFA 2022-23	Ministry	CPSE	Profit After Tax for FY 2021-22	30% of PAT	Net Worth (2021-22)	5% of Net Worth	Minimum Dividend to be declared	% age of Gol share holding	Dividend receivable by Gol (for the FY 2021-22)	Total Dividend received by Gol for FY 2021-22	Shortfall in payment of Dividend (for the FY 2021-22)
297	Ministry of Ports, Shipping and Waterways	Sagarmala Development Company Ltd.	6.98	2.09	794.77	39.74	39.74	100.00	39.74	0.00	39.74
128	Ministry of Heavy Industries	Cement Corporation of India, New Delhi	40.2	12.06	11.44	0.57	12.06	100.00	12.06	0.00	12.06
61	Department of Telecommunication	TCIL	30.33	9.10	612.78	30.64	30.64	100.00	30.64	12.13	18.51
11	Ministry of Steel	RINL	913.19	273.96	3174.55	158.73	273.96	100	273.96	Nil	273.96
209	Ministry of Steel	BSLC	7.81	2.34	-141.10	-7.06	2.34	49.65	1.16	0.00	1.16
207	Ministry of Steel	EIL	-0.44	-0.13	270.75	13.54	13.54	15.79	2.14	0.00	2.14
67	Ministry of Defence	Bharat Earth Movers Ltd Bangalore	134.59	40.38	2306.79	115.34	115.34	54.03	62.32	22.50	39.82
70	Ministry of Defence	Goa Shipyard Ltd., Vasco Da Gama	101.09	30.33	1148.41	57.42	57.42	51.09	29.34	25.87	3.47
214	Ministry of Defence	Hindustan Shipyard Ltd. Vishakhapatnam	50.78	15.23	-547.31	-27.37	15.23	100.00	15.23	0.00	15.23
37	Ministry of Chemicals and Fertilizers/ Department of Fertilizers	Fertiliser Corporation of India Ltd	35.74	10.72	666.50	33.32	33.32	100.00	33.32	Nil	33.32
39	Ministry of Chemicals and Fertilizers/ Department of Fertilizers	Hindustan Fertilizers Corporation Limited	2.52	0.76	138.40	6.92	6.92	100.00	6.92	Nil	6.92
42	Ministry of Chemicals and Fertilizers/ Department of Fertilizers	National Fertilizers Limited	108.20	32.46	2281.54	114.08	114.08	74.71	85.23	Nil	85.23
44	Ministry of Chemicals and Fertilizers/ Department of Fertilizers	Projects and development India limited	10.81	3.24	167.40	8.37	8.37	100.00	8.37	3.24	5.13
38	Ministry of Chemicals and Fertilizers	Fertilizers and Chemicals Travancore Ltd. Kochi	353.28	105.98	189.37	9.47	105.98	97.38	103.21	Nil	103.21
41	Ministry of Chemicals and Fertilizers	Madras Fertilizers Limited Chennai	1.90	0.57	-5.05	-0.25	0.57	59.50	0.34	Nil	0.34
18	Ministry of Agriculture and Farmers Welfare	National Seeds Corporation Limited, New Delhi	10.76	3.23	642.30	32.12	32.12	100.00	32.12	3.23	28.89
Total									736.10	66.97	669.13

Annexure 3.10
{Refer Paragraph 3.4.3}

Details of equity share and percentage shareholding

Ministry/Department (Sl. No. in Statement 11)	Entity	As per Statement no. 11		As per entity's Annual Reports	
		No. of Equity Shares	% Holding	No. of Equity Shares	% Holding
Ministry of Heavy Industries (Sl. No. 118, 137, 281, 283, 146 & 120)	National Small Industries Corporation Limited	7,23,81,900 (@ ₹100 per share)	100.00	5,32,98,800 (@ ₹100 per share)	100.00
	Instrumentation Ltd., Kota	14,65,603 (@ ₹1000 per share)	100.00	2,40,450 (@ ₹1,000 per share)	100.00
	Andrew Yule and Co. Ltd., Kolkata	3,894 (@₹100 per share) 5,23,89,900 (@₹10 per share) 16,73,50,000 (@₹2 per share)	93.30	43,63,74,630 (@₹2 per share)	89.25
	Delhi Mumbai Industrial Corridor Development Corp. Ltd.	4,41,00,000 (@ ₹10 per share)	100.00	4,90,00,000 (@ ₹10 per share)	49.00
	Scooters India Ltd, Lucknow	13,47,16,430 (13,24,65,000 @₹10 per share) (3,61,430 @₹1,000 per share) (18,90,000 @₹10 per share)	100	8,19,24,029	93.87
	Bharat Heavy Electricals Ltd. (BHEL), Bhopal	16,57,547 (@ ₹1,000 per share) 59,91,72,402 (@ ₹2 per share)	63.06	2,19,96,50,402 (@ ₹2 per share)	63.17
Department of Financial Services (Sl. No. 4, 91 & 93)	Life Insurance Corporation, Mumbai	----	96.50	6,10,36,22,781 (@ ₹10 per share)	96.50
	Infrastructure Development Finance Company	26,14,00,000	17.24	26,14,00,000	16.34
	Industrial Finance Corporation of India Ltd. (IFCI Ltd.)	1,82,86,38,028	66.35	1,45,68,90,872	66.35
Ministry of Defence (Sl. No. 72 & 66)	Mazagaon Dock Shipbuilders Ltd.	12,12,90,983 (@ ₹10 per share)	-	17,10,90,983	-
	Bharat Dynamics Ltd., Hyderabad	4,56,84,902 (@ ₹10 per share)	-	13,73,25,527	-

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Ministry/Department (Sl. No. in Statement 11)	Entity	As per Statement no. 11		As per entity's Annual Reports	
		No. of Equity Shares	% Holding	No. of Equity Shares	% Holding
Ministry of Power (Sl. No. 82 & 84)	National Thermal Power Corporation of India Ltd.	3,99,76,26,483 (@ ₹10 per share)	-	4,95,53,46,251	-
	Power Grid Corporation of India Ltd.	2,71,96,29,008 (@ ₹10 per share)	-	3,58,11,63,210	-
Ministry of Petroleum and Natural Gas (Sl. No. 156, 158 & 159)	Bharat Petroleum Corp of India Ltd	35,47,83,293 (@ ₹10 per share)	54.93	1,14,91,83,592	52.98
	Engineers India Ltd.	9,01,01,648 (@ ₹5 per share)	-	28,84,58,584	-
	Gas Authority of India Ltd.	54,71,29,498	51.45	3,38,75,80,047	51.52
Ministry of Railways (Sl. No. 166 & 14)	Container Corporation of India	10,68,49,205	61.80	33,38,84,975	54.80
	Bhartiya Rail Bijlee Co. Ltd.	60,33,14,000	-	62,33,40,000	-
Ministry of Road Transport and Highways (Sl. No. 216)	National Highway Infrastructure Development Corporation Ltd.	20,00,000	-	10,30,00,000	-
State Co-operative Banks/ Other Banks (Sl. No. 339)	Industrial Development Bank of India	5,05,70,00,000	52.71	4,88,98,71,903	45.48
Department of Fertilizers (Sl. No. 37)	Fertilizers corporation of India Ltd., New Delhi	66,67,199 (@ ₹1,000 per share)	-	75,09,239	-
Department of Telecommunication(Sl. No. 59)	Indian Telephone Industries Ltd., Bengaluru (ITI Ltd.)	86,78,87,500	97.80	85,59,12,566	90.14
Ministry of Housing & Urban Affairs (Sl. No. 65)	Hemisphere Properties India Ltd., New Delhi	20,12,50,000	25	14,56,96,885	51.12
Ministry of New & Renewable Energy (Sl. No. 154)	Indian Renewable Energy Development Agency Ltd. (IREDA Ltd)	1,51,08,46,000	-	1,50,00,00,000	-
Department of Atomic Energy (Sl. No. 269)	Nuclear Power Corporation of India Ltd., Mumbai	15,92,78,311 (@ ₹1,000 per share)	-	13,73,36,627	-
Ministry of Ports, Shipping and Waterways (Sl. No. 212)	Cochin Shipyard Limited	9,58,32,564	100	9,58,43,464	72.86

Annexure 3.11
{Refer Paragraph 3.4.4}

Statement showing difference between the cash balances of RBI and UGFA

(₹ in crore)

Sl. No.	Ministry/ Department	Balances as per Ministry/ Department (₹ in crore)	Remarks
1	Ministry of Civil Aviation and Tourism	₹91.34 (Debit) ₹63.45 (Credit)	As per Ministry record, there was net difference of ₹27.89 crore (Debit). O/o CGA showed a net difference of ₹26.53 crore (Credit). The Principal Accounts Office accepted (August 2023) audit observation.
2	CBIC	₹6.65 (Debit)	As per CBIC, net differences come to ₹6.65 crore (Debit). O/o CGA showed a net difference of ₹164.61 crore (Debit). The department accepted (March 2024) audit observation.
3	CBDT	₹869.71 (Debit) ₹756.22 (Credit)	As per CBDT, net difference come to ₹113.49 crore (Debit). O/o CGA showed a net difference of ₹170.76 crore (Debit). Department replied (June 2023) that the reason for non-clearance of difference is being taken up with the Zonal Accounts offices.
4	Department of Financial Services	₹6.80 (Credit)	As per DFS, net difference comes to ₹6.80 crore (Credit). O/o CGA showed a net difference of ₹18.52 crore (Credit). Reply was awaited.

Annexure 3.12
{Refer to Paragraph 3.5.4 (i)}

Incorrect use of object heads with major heads

Description of Grant	Major Head	Object Head	Expenditure (₹ in crore)	Reply of the Department/ Ministry
3-Department of Atomic Energy	2852	51	2.00	In reply (July 2023), the Department stated that although in majority of cases the Department operates heads of accounts as mentioned in Rule 8 of DFPR, 1978, yet there are certain schemes where object heads of Capital nature have been operated under Revenue division till FY 2022-23. DAE assured that the object heads 51 & 52 shall not be appearing under Revenue Division from FY 2023-24 onwards.
		52	29.90	
		51	0.49	
		60	7.29	
	3401	51	0.28	
		51	0.89	
		51	1.18	
		52	0.07	
78-Ministry of Ports, Shipping and Waterways	5052	50	2.20	The Ministry stated (November 2023) that Detailed Demand for Grants of Ministry of Ports, Shipping and Waterways for the Financial Year 2023-24 had already incorporated the requisite head i.e. 5052.80.800.09.99.71 –Information, Computer, Telecommunication (ICT) equipment. Accordingly, from financial year 2023-24 correct booking is taking place.
86-Ministry of Road Transport & Highways	5054	13	6.94	The Ministry replied (August 2023) that the Sub Head 01.99.50 – Information Technology (IT) under Major Head 5054- Capital Outlay on Roads and Bridges was opened in 1999 on the recommendation of Planning Commission and Ministry of Finance for making expenditure on procurement of IT related Hardware and software for National Highways Office/Division/RO Offices. Later this Head was changed as 04.99.13-Office Expenses on the advice of Audit and Principal Chief Controller of Accounts (Pr. CCA). With respect to object head '11-Domestic Travel Expenses' it was stated that a new sub-head 01.06.11-Domestic Travelling Allowance for supervision of National Highways under Major Head 5054-Capital Outlay on Roads and Bridges was opened in 2001 in consultation with Pr.CCA and MoF. Reply is not acceptable as the Ministry did not follow Rule 8 of the DFPR which specifies that object heads (51-56 and 60) only can be used for classifying expenditure of capital nature and correspond only with capital Major Heads.
	5054	20	1.92	
	5401	11	2.05	
Total			55.21	

Annexure 3.13 (A)
{Refer to Paragraph 3.5.4(ii)}

Incorrect booking of revenue expenditure as capital expenditure

Sl. No.	Grant	Amount (₹ in crore)
1	Grant No.95- Department of Space	6.96
<p>Expenditure of ₹6.96 crore incurred by PAO-ISRO HQ towards the payment for the construction of access roads at the land of IIA (Central Autonomous Body of DST) at Hanle, Ladakh for its NETRA Project was booked under object head '52-Machinery and Equipment' instead of '35-Grants-in-aid for creation of Capital Assets'. The booking of revenue nature of expenditure under Capital section has overstated the capital expenditure by ₹6.96 crore.</p> <p>DoS replied (July 2023) that construction of access roads was taken up by Border Roads Organisation as any kind of construction in that area is restricted. The payment for the same was given to BRO as a deposit work.</p> <p>Reply is not acceptable as the road construction on the land of IIA (Central Autonomous Body of DST) should be booked under '35-Grants-in-aid for creation of Capital Assets' in the form of grants given to IIA for the creation of capital assets. Booking of revenue expenditure under capital section has understated the revenue expenditure by ₹6.96 crore.</p>		

Annexure 3.13 (B)
{Refer to Paragraph 3.5.4(ii)}

Incorrect booking of capital expenditure as revenue expenditure

Sl. No.	Grant	Amount (₹ in crore)
1	Grant No.95- Department of Space	1.75
<p>1. Expenditure of ₹0.57 crore on GSLV -Continuation project, Navigation Satellite System and Small Satellite Launch Vehicle (SSLV) were booked incorrectly under the object head '21-Supplies and Materials' under the revenue section instead of object head '60-Other Capital Expenditure' under capital section.</p> <p>DoS replied (July 2023) that these items were procured for Ground Testing/R&D purposes, and some were consumable wires. The reply is not acceptable because all expenditure against the financial sanction of GSLV shall be space consumables and will form part of the space asset and should be capitalized.</p> <p>2. Expenditure of ₹1.18 crore on GSLV-Continuation project, Navigation Satellite System, Small Satellite Launch Vehicle (SSLV), RISAT-1A and 1B etc. were booked incorrectly under the object head '50-Other Charges' under the revenue section instead of object head '60-Other Capital Expenditure' under capital section.</p> <p>DOS replied (July 2023) that these items were of revenue nature incurred towards transportation and incidental charges, shelter for parking the satellites, dispatch of workstations and accessories of ADITYA L1 Satellite etc. and hence booked under revenue section.</p> <p>The reply is not acceptable because all space consumables and all expenditures incurred against the financial sanction of the Navigation Satellite, RISAT1A Satellite, Oceansat 3 & 3A Satellite etc. are space asset and shall be capitalized. Booking of capital nature of expenditure under revenue section has understated the capital expenditure by ₹1.75 crore.</p>		

Annexure 3.14
{Refer to Paragraph 3.5.4(iii)}

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

Sl. No.	Funds booked under Object Heads	Correct Object Heads under which funds should have been booked	Amount (₹ in crore)
Revenue			
1.	3402.101.84.00.06	3402.101.84.00.31	0.06
2.	3402.101.84.00.11	3402.101.84.00.31	0.88
3.	3402.101.84.00.12	3402.101.84.00.31	0.36
4.	3402.101.84.00.13	3402.101.84.00.31	2.13
5.	3402.101.84.00.14	3402.101.84.00.31	0.10
6.	3402.101.84.00.20	3402.101.84.00.31	0.14
7.	3402.101.84.00.21	3402.101.84.00.31	0.03
8.	3402.101.84.00.24	3402.101.84.00.31	0.04
9.	3402.101.84.00.26	3402.101.84.00.31	0.05
10.	3402.101.84.00.27	3402.101.84.00.31	0.00
11.	3402.101.84.00.28	3402.101.84.00.31	0.12
12.	3402.101.84.00.30	3402.101.84.00.31	0.02
13.	3402.101.84.00.50	3402.101.84.00.31	1.51
14.	3402.101.84.99.13	3402.101.84.00.31	0.39
15.	3402.101.84.99.50	3402.101.84.00.31	0.21
16.	3402.101.84.00.01	3402.101.84.00.36	5.04
Total			11.08
Capital			
1.	5402.101.81.00.51	Revenue Section under OH '35- Grants for creation of Capital Assets'	0.82
2.	5402.101.81.99.52		8.99
Total			9.81

Annexure 3.15
{Refer to Paragraph 3.5.4(iv)}

Incorrect use of heads of accounts between Primary units of Appropriation

Sl. No.	Grant	Amount (₹ in crore)
1.	24-Ministry of Earth Sciences	243.07
	<p>1. Expenditure of ₹8.20 crore was made by PAO(IMD), MoES towards professional services on Comprehensive Annual Maintenance Contract (CAMC) of various equipment (viz. MFI systems and Doppler Weather Radars) and booked under object head '27-Minor Works' instead of object head '28-Professional Services'.</p> <p>Ministry replied (August 2023) that CAMC includes preventive and corrective maintenance and repair/replacement of all defective parts/devices of the Doppler Weather Radar and MFI system to keep it serviceable. Such payments have been met from minor works as per the procedure followed for more than five years.</p> <p>2. Expenditure of ₹8.90 crore incurred towards 'Procurement of underwater and onboard scientific equipment for FORV Sagar Sampada Vessel' 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 2023), the Ministry stated that the Vessel Augmentation (shipboard and scientific equipment) etc. for vessels are expendable/consumable meant for operations purposes at sea.</p> <p>The reply is not tenable as the Project-wise budget bifurcation under the quoted Administrative Order specified the funds/expenditure towards 'Shipboard & Scientific Equipments, Environmental Indexing of ship/IVHM etc.' under Operation & Maintenance of Research Vessels as Non-Recurring/Capital nature.</p> <p>3. ₹184.32 crore released under the Deep Ocean Mission Scheme towards non-recurring as well as recurring expenditure was booked under the object head '31-Grants-in-aid General' only instead of segregating into object head '31-Grants-in-aid General' (recurring expenditure) and '35- Grants for creation of Capital Assets' (non-recurring expenditure).</p> <p>In reply, the Ministry stated (August 2023) that UC submitted by NIOT and INCOIS shows the expenditure for recurring heads only and all expenditure related to capital procurement would be done from non-recurring heads. The reply was not acceptable as the UC submitted by NIOT depicted an expenditure of ₹51.71 crore towards non-recurring component against the funds provided through Grants-in-aid General.</p> <p>4. ₹30.36 crore released towards 'Non-recurring budget/expenditure for vessels' was classified under Object Head 31-Grants-in-aid General instead of 35-Grants for creation of Capital Assets.</p> <p>In reply, MoES stated (August 2023) that all the expenditures related to dry docking etc. were related to the Operation and Maintenance of vessels and payments were required to be made from the revenue head as per the provision of the Administrative Order of the Scheme dated 07 March 2022.</p> <p>The reply is not acceptable as the Project-wise budget bifurcation under the quoted Administrative Order specified the funds/expenditure towards 'Dry-docking and afloat repairs' under Operation & Maintenance of Research Vessels as Non-Recurring/Capital nature.</p> <p>5. Expenditure of ₹11.29 crore incurred on professional services towards Comprehensive support/Annual Maintenance Contract and O&M services for Data Centre required for High-Performance Computing-MIHIR Infrastructure System at NCMRWF, Noida was booked under object head '27-Minor Works' instead of '28 - Professional Services'.</p> <p>In reply, the Ministry stated (August 2023) that the expenditure of ₹1.38 crore booked as 'Professional Services' was related to the warranty support period. In contrast, the remaining payment of ₹11.29 crore was made towards AMC after the expiry of the warranty period, hence booked under 'Minor Works' as per the procedure being followed for more than five years. Reply is not tenable as the nature of services remained the same irrespective of the warranty period or thereafter.</p>	
2.	46-Department of Health and Family Welfare	2.14
	<p>Expenditure of ₹2.14 crore paid toward Human Resources was booked under object head '13-Office Expenses' instead of object head '28-Professional Services'.</p> <p>Department in its reply (September 2023) has accepted the observation and stated that it has been noted for future compliance.</p>	

Sl. No.	Grant	Amount (₹ in crore)
3.	64-Ministry of Labour and Employment	109.27
<p>1. An expenditure of ₹109.23 crore towards enrolment charges, print of e-SHRAM card for registration of unorganised workers on e-SHRAM portal of National Database was incorrectly booked by PAO Main Secretariat under object head 50-Other Charges instead of booking under object head 16- Publication.</p> <p>2. An expenditure of ₹0.04 crore incurred towards payment/reimbursement of Travelling Allowances bills was incorrectly booked by PAO Labour Bureau, Chandigarh under object head '28-Professional Services' instead of booking under object head '11-Domestic travel expenses'.</p> <p>Reply from the Ministry was awaited.</p>		
4.	86- Ministry of Road Transport & Highways	17.10
<p>1. Expenditure of ₹4.46 crore incurred by Indian Academy of Highway Engineer (IAHE) for conducting Foundational Training Program for AEEs was booked under the object Head '50- Other Charges' instead of Object Head '20 – Other Administrative Expenses'.</p> <p>2. An expenditure of ₹5.00 crore incurred on establishment of MoRTH Chair at the Indian Institute of Technology Roorkee (IITR) was booked under the object head '50- Other Charges' instead of Object Head "28– Professional Services."</p> <p>3. An expenditure of ₹1.23 crore incurred by Jawaharlal Nehru Technology University, Anantapur (JNTUA) for the research proposal on "Utilization of Natural Rubber in Road Construction" was booked under the object head '50- Other Charges' instead of Object Head "31 – Grant-in-Aid-General."</p> <p>4. An expenditure of ₹2.50 crore paid to Indian Academy of Highway Engineer (IAHE) for conducting training to officers of Central and State Government was booked under the object Head '50- Other Charges' instead of Object Head "20 – Other Administrative Expenses."</p> <p>5. An expenditure of ₹3.91 crore incurred by Nagpur Municipal Corporation for developing and deploying Hardware for RFID based Good Traffic Behaviour Incentivization System was booked under the object Head '50- Other Charges' instead of Object Head "35 – Grant for creation of capital Assets."</p> <p>Ministry replied (August 2023) that fund of ₹6.69 crore released to IAHE for training of Officers of Central and State Governments including their corporations in the calendar Training Program includes all misc. expenditure like boarding, lodging and other misc. expenditure. As the main head is for training etc., the fund to IAHE was released from the object head 50-Other Charges.</p> <p>Reply is not acceptable as the Ministry booked expenditure under object Head '50- Other Charges' instead of appropriate head '20 – Other Administrative Expenses' which resulted in incorrect use of heads of accounts between the primary units of appropriation i.e., object heads.</p>		
5.	89-Department of Science & Technology	1.77
<p>Under the INSPIRE scheme the Department released funds aggregating to ₹1.77 crore as awards to selected students of Chhattisgarh, Madhya Pradesh, Rajasthan and Telangana and incorrectly booked under object head – 31-'Grants-in-Aid General' instead of object head 50- 'Other Charges'.</p> <p>The Department replied (August 2023) that the necessary remedial measures were taken for creation of the object head 49-Other Revenue Expenditure' during FY 2023-24 as the object head 50- Other Charges has been discontinued after FY 2022-23.</p>		
6.	91-Department of Scientific and Industrial Research	540.08
<p>1. Expenditure of ₹26.71 crore incurred on filing and maintenance of patents under the head 3425.60.151.02.00.31-Grants-in-aid General instead of 3425.60.151.02.00.35-Grants for creation of capital assets.</p> <p>The Department (October 2023) replied that CSIR did not find the valuation of patents feasible due to their R&D nature. The reply is not tenable as the expenditure on patents necessarily comes under asset class.</p> <p>2. The department booked all the expenditure of ₹513.37 crore towards Scholarships/stipends/awards under the object head '31-Grants-in-aid General' instead of '34-Scholarships/ Stipend' and '50- Other Charges'.</p>		

Sl. No.	Grant	Amount (₹ in crore)
The Department in its reply (October 2023) stated that the release of grants-in-aid for Scholarship/Fellowship under the object head-34 has been started from the financial year 2023-24.		
7.	95-Department of Space (DOS)	14.47
<p>1. Expenditure of ₹1.15 crore paid by PAO-ISRO HQ. to National Aerospace Laboratories (NAL), Bangalore, a unit of CSIR which is a central autonomous body under DSIR, towards recurring and non-recurring expenditure in running the Kendriya Vidyalaya was incorrectly booked under the object head '21-Supplies & Materials' and '27-Minor Works' instead of object head '30-Other Contractual Services'.</p> <p>DoS replied (September 2023) that the expenditure was booked under the object head '30-Other Contractual Services.' Reply is not acceptable as the amount was booked under the object head '21-Supplies & Materials' and '27-Minor Works' through Transfer Entry.</p> <p>2. Expenditure of ₹1.16 crore incurred by PAO-URSC (Project) towards augmentation of Multi-Channel Static Test Loading System was incorrectly booked under the object head '60-Other Capital Expenditure' instead of object head '52-Machinery & Equipment'.</p> <p>DoS noted the audit observation for future compliance (September 2023).</p> <p>3. Expenditure of ₹2.18 crore incurred by PAO-URSC (Project) towards procurement of C-Band TWT Amplifier (Ground Use) was incorrectly booked under object head '60-Other Capital Expenditure' instead of booking under object head '52-Machinery & Equipment'.</p> <p>DoS noted the audit observation for future compliance (September 2023).</p> <p>4. Expenditure of ₹2.57 crore incurred by PAO-URSC (Project) towards the fabrication of equipment L-Arm Assembly was incorrectly booked under object head '60-Other Capital Expenditure' instead of booking it under object head '52-Machinery & Equipment'.</p> <p>DoS accepted the audit observation for future compliance (September 2023).</p> <p>5. Expenditure of ₹3.09 crore incurred by PAO-ISRO HQ. towards establishing exhibition pavilion/ space hiring charges for International Astronautical Congress at Paris was incorrectly booked under object head '21-Supplies & Materials' instead of object head '26-Advertising and Publicity'.</p> <p>DoS (September 2023) noted the audit point for future compliance.</p> <p>6. Expenditure of ₹4.32 crore incurred by PAO-URSC (Centre) towards conducting Computer Based Test (CBT) was incorrectly booked under the object heads '14-Rent, Rates & Taxes', and '50-Other Charges' instead of booking under '28-Professional Services'.</p> <p>DoS (September 2023) noted the audit observation for future compliance.</p>		
Grand Total		927.90

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	22,45,437.84	5,44,847.48	27,90,285.32	25,22,357.38	(-)2,67,927.94
Capital (including Loans and Advances)	6,60,409.98	43,261.50	7,03,671.48	6,44,614.97	(-)59,056.51
Total	29,05,847.82	5,88,108.98	34,93,956.80	31,66,972.35	(-)3,26,984.45
Charged					
Revenue	11,68,404.55	4,950.02	11,73,354.57	11,51,203.87	(-)22,150.70
Capital (including Loans and Advances and Public Debt)	71,07,545.15	70,931.61	71,78,476.76	72,28,135.59	49,658.83
Total	82,75,949.70	75,881.63	83,51,831.33	83,79,339.46	27,508.13
Grand Total	1,11,81,797.52	6,63,990.61	1,18,45,788.13	1,15,46,311.81	(-)2,99,476.32
Recoveries in reduction of expenditure			7,46,566.84	6,38,789.72	
Total Net Provision			1,10,99,221.29		
Total Net Expenditure				1,09,07,522.09	
B – Posts					
Voted					
Revenue	35,506.47	0.00	35,506.47	32,595.05	(-)2,911.42
Capital	888.62	0.00	888.62	1476.67	588.05
Total	36,395.09	0.00	36,395.09	34,071.72	(-)2,323.37
Charged					
Revenue	0.80	0.00	0.80	0.51	(-)0.29
Capital	0.00	0.00	0.00	0.00	0.00
Total	0.80	0.00	0.80	0.51	(-)0.29
Grand Total	36,395.89	0.00	36,395.89	34,072.23	(-)2,323.66
Recoveries in reduction of expenditure			1,200.00	1,139.24	
Total Net Provision			35,195.89		
Total Net Expenditure				32,932.99	

(₹ in crore)

Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Disbursements	Savings (-) Excess (+)	
C – Defence Services						
Voted						
Revenue	2,39,645.67	27,218.87	2,66,864.54	2,64,324.56	(-)2,539.98	
Capital	1,52,280.34	0.02	1,52,280.36	1,42,774.75	(-)9,505.61	
Total	3,91,926.01	27,218.89	4,19,144.90	4,07,099.31	(-)12,045.59	
Charged						
Revenue	98.04	21.57	119.61	52.53	(-)67.08	
Capital	89.27	233.98	323.25	165.26	(-)157.99	
Total	187.31	255.55	442.86	217.79	(-)225.07	
Grand Total	3,92,113.32	27,474.44	4,19,587.76	4,07,317.10	(-)12,270.66	
Recoveries in reduction of expenditure			73.36	144.18		
Total Net Provision			4,19,514.40			
Total Net Expenditure				4,07,172.92		
D – Railways						
Voted						
Revenue	3,03,064.14	1,340.94	3,04,405.08	3,01,490.03	(-)2,915.05	
Capital	3,29,089.70	12,000.01	3,41,089.71	3,16,634.38	(-)24,455.33	
Total	6,32,153.84	13,340.95	6,45,494.79	6,18,124.41	(-)27,370.38	
Charged						
Revenue	488.00	68.80	556.80	537.04	(-)19.76	
Capital	98.00	882.00	980.00	1,176.45	196.45	
Total	586.00	950.80	1,536.80	1,713.49	176.69	
Grand Total	6,32,739.84	14,291.75	6,47,031.59	6,19,837.90	(-)27,193.69	
Recoveries in reduction of expenditure			2,80,172.71	2,17,250.83		
Total Net Provision			3,66,858.88			
Total Net Expenditure				4,02,587.07		
Total						
Total	Voted	39,66,322.76	6,28,668.82	45,94,991.58	42,26,267.79	(-)3,68,723.79
CFI	Charged	82,76,723.81	77,087.98	83,53,811.79	83,81,271.25	27,459.46
Grand Total CFI		1,22,43,046.57	7,05,756.80	1,29,48,803.37	1,26,07,539.04	(-)3,41,264.33
Total recoveries in reduction of expenditure			10,28,012.91	8,57,323.97		
Total provision and expenditure as per Appropriation Account			1,19,20,790.46	1,17,50,215.07		
Difference with the Finance Accounts				0		
Total disbursement from CFI as per Finance Accounts				1,17,50,215.07		

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	Total Provision (O+S)	Expenditure	Savings/ (Excess)	% of savings/ (excess) of TP
1	40-Appropriation - Repayment of Debt	71,45,830.12	71,99,701.13	(53,871.01)	(0.75)
2	58-Transfers to Jammu and Kashmir	44,696.13	44,696.13	0.00	0.00
3	59-Transfers To Puducherry	3,129.79	3,129.77	0.02	0.00
4	84-Appropriation -Union Public Service Commission	370.00	369.99	0.01	0.00
5	6-Department of Fertilisers	2,54,856.54	2,54,841.43	15.11	0.01
6	22-Defence Pensions	1,53,420.38	1,53,406.90	13.48	0.01
7	35-Department of Revenue	3,14,293.59	3,14,161.73	131.86	0.04
8	41-Pensions	68,340.00	68,270.72	69.28	0.10
9	39-Appropriation - Interest Payments	9,74,833.67	9,72,715.23	2,118.44	0.22
10	72-Ministry of Panchayati Raj	905.78	901.18	4.60	0.51
11	68-Ministry of Micro, Small and Medium Enterprises	23,728.23	23,583.89	144.34	0.61
12	75-Appropriation -Central Vigilance Commission	43.46	43.16	0.30	0.69
13	86-Ministry of Road Transport and Highways	4,32,581.08	4,28,995.09	3,585.99	0.83
14	69-Ministry of Mines	1,759.95	1,745.10	14.85	0.84
15	2-Department of Agricultural Research and Education	8,658.91	8,578.15	80.76	0.93
16	20-Defence Services (Revenue)	2,66,984.15	2,64,377.09	2,607.06	0.98
17	33-Department of Public Enterprises	183.00	181.18	1.82	0.99
18	53-Chandigarh	5,846.07	5,778.80	67.27	1.15
19	38-Indian Audit and Accounts Department	6,110.77	6,027.37	83.40	1.36
20	10-Department of Commerce	7,198.02	7,081.02	117.00	1.63
21	91-Department of Scientific and Industrial Research	5,950.13	5,853.37	96.76	1.63
22	60-Ministry of Housing and Urban Affairs	79,013.09	77,616.68	1,396.41	1.77
23	87-Department of Rural Development	3,37,943.79	3,31,820.80	6,122.99	1.81
24	66-Election Commission	327.25	320.23	7.02	2.15
25	18-Ministry of Culture	3,363.10	3,284.12	78.98	2.35
26	3-Atomic Energy	35,508.16	34,487.31	1,020.85	2.87
27	67-Appropriation -Supreme Court of India	405.47	392.78	12.69	3.13
28	26-Department of Higher Education	55,091.06	53,244.90	1,846.16	3.35
29	52-Andaman And Nicobar Islands	5,763.97	5,558.69	205.28	3.56
30	61-Ministry of Information and Broadcasting	4,182.01	4,024.13	157.88	3.78
31	83-Secretariat of The Vice-President	8.64	8.31	0.33	3.82
32	15-Department of Food and Public Distribution	3,06,311.10	2,93,774.96	12,536.14	4.09
33	85-Railways	6,47,031.59	6,19,837.90	27,193.69	4.20
34	51-Police	1,22,016.86	1,16,509.67	5,507.19	4.51
35	80-Appropriation -Staff, Household and Allowances of The President	84.80	80.38	4.42	5.21
36	29-Ministry of External Affairs	17,706.62	16,684.78	1,021.84	5.77
37	21-Capital Outlay on Defence Services	1,52,603.61	1,42,940.01	9,663.60	6.33
38	12-Posts	36,395.89	34,072.24	2,323.65	6.38
39	101-Ministry of Women and Child Development	25,672.30	24,012.07	1,660.23	6.47

Sl. No.	Grant/Appropriation No. and Description	Total Provision (O+S)	Expenditure	Savings/ (Excess)	% of savings/ (excess) of TP
40	65-Law And Justice	6,789.22	6,323.31	465.91	6.86
41	36-Direct Taxes	9,538.54	8,876.85	661.69	6.94
42	74-Ministry of Personnel, Public Grievances and Pensions	2,502.68	2,280.59	222.09	8.87
43	13-Department of Telecommunications	1,34,929.73	1,22,509.06	12,420.67	9.21
44	9-Ministry of Coal	547.89	497.06	50.83	9.28
45	78-Ministry of Ports, Shipping and Waterways	2,352.26	2,130.33	221.93	9.43
46	19-Ministry of Defence (Civil)	49,254.60	44,567.16	4,687.44	9.52
47	7-Department of Pharmaceuticals	2,270.36	2,050.10	220.26	9.70
48	76-Ministry of Petroleum and Natural Gas	34,443.56	30,912.71	3,530.85	10.25
49	82-Rajya Sabha	431.71	383.52	48.19	11.16
50	71-Ministry of New And Renewable Energy	12,571.01	11,121.14	1,449.87	11.53
51	77-Ministry of Planning	960.30	849.11	111.19	11.58
52	56-Lakshadweep	1,457.46	1,283.37	174.09	11.94
53	64-Ministry of Labour and Employment	16,893.69	14,800.61	2,093.08	12.39
54	4-Ministry of AYUSH	3,050.02	2,663.30	386.72	12.68
55	8-Ministry of Civil Aviation	10,677.03	9,321.53	1,355.50	12.70
56	46-Department of Health and Family Welfare	1,13,458.10	98,985.70	14,472.40	12.76
57	25-Department of School Education and Literacy	1,11,549.40	96,890.12	14,659.28	13.14
58	28-Ministry of Environment, Forests and Climate Change	3,285.08	2,837.75	447.33	13.62
59	100-Ministry of Tribal Affairs	8,461.88	7,278.77	1,183.11	13.98
60	102-Ministry of Youth Affairs and Sports	3,062.63	2,568.49	494.14	16.13
61	81-Lok Sabha	800.02	666.57	133.45	16.68
62	37-Indirect Taxes	41,139.21	33,995.24	7,143.97	17.37
63	57-Transfers To Delhi	1,168.01	960.49	207.52	17.77
64	90-Department of Biotechnology	2,581.02	2,121.42	459.60	17.81
65	48-Ministry of Heavy Industries	3,306.03	2,712.54	593.49	17.95
66	1-Department of Agriculture and Farmers' Welfare	1,24,000.08	1,01,572.54	22,427.54	18.09
67	94-Department of Empowerment of Persons with Disabilities	1,212.43	989.35	223.08	18.40
68	42-Transfers To States	3,67,620.04	2,99,738.00	67,882.04	18.47
69	97-Ministry of Steel	57.72	46.04	11.68	20.24
70	16-Ministry of Cooperation	2,056.04	1,636.52	419.52	20.40
71	73-Ministry of Parliamentary Affairs	66.40	52.20	14.20	21.39
72	17-Ministry of Corporate Affairs	753.03	588.69	164.34	21.82
73	31-Department of Expenditure	476.89	366.03	110.86	23.25
74	47-Department of Health Research	3,200.67	2,432.11	768.56	24.01
75	89-Department of Science and Technology	6,002.23	4,559.99	1,442.24	24.03
76	95-Department of Space	13,700.64	10,158.48	3,542.16	25.85
77	55-Ladakh	5,958.22	4,179.88	1,778.34	29.85
78	11-Department for Promotion of Industry and Internal Trade	8,646.79	5,956.15	2,690.64	31.12
79	5-Department of Chemicals and Petrochemicals	209.01	143.96	65.05	31.12
80	96-Ministry of Statistics and Programme Implementation	5,398.09	3,716.31	1,681.78	31.16
81	54-Dadra and Nagar Haveli and Daman and Diu	3,882.12	2,493.42	1,388.70	35.77
82	43-Department of Fisheries	2,118.50	1,360.56	757.94	35.78

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Sl. No.	Grant/Appropriation No. and Description	Total Provision (O+S)	Expenditure	Savings/ (Excess)	% of savings/ (excess) of TP
83	62-Department of Water Resources, River Development and Ganga Rejuvenation	19,047.06	12,201.48	6,845.58	35.94
84	27-Ministry of Electronics and Information Technology	14,620.05	9,220.29	5,399.76	36.93
85	50-Cabinet	1,711.05	1,057.14	653.91	38.22
86	34-Department of Investment And Public Asset Management (DIPAM)	290.42	178.89	111.53	38.40
87	44-Department of Animal Husbandry and Dairying	4,319.99	2,660.83	1,659.16	38.41
88	24-Ministry of Earth Sciences	2,657.99	1,586.08	1,071.91	40.33
89	93-Department of Social Justice and Empowerment	13,030.68	7,769.89	5,260.79	40.37
90	30-Department of Economic Affairs	20,502.28	12,133.71	8,368.57	40.82
91	49-Ministry of Home Affairs	7,621.08	4,287.64	3,333.44	43.74
92	79-Ministry of Power	18,444.25	10,233.55	8,210.70	44.52
93	88-Department of Land Resources	2,269.62	1,259.13	1,010.49	44.52
94	45-Ministry of Food Processing Industries	2,942.02	1,455.13	1,486.89	50.54
95	92-Ministry of Skill Development and Entrepreneurship	2,999.01	1,387.85	1,611.16	53.72
96	32-Department of Financial Services	7,436.92	3,337.71	4,099.21	55.12
97	63-Department of Drinking Water and Sanitation	1,34,413.14	59,790.44	74,622.70	55.52
98	23-Ministry of Development of North Eastern Region	2,924.78	1,118.71	1,806.07	61.75
99	99-Ministry of Tourism	2,405.27	708.52	1,696.75	70.54
100	98-Ministry of Textiles	12,388.69	3,379.22	9,009.47	72.72
101	70-Ministry of Minority Affairs	5,020.50	837.68	4,182.82	83.31
102	14-Department of Consumer Affairs	1,769.15	249.72	1,519.43	85.88

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.12 - Department of Posts				
1	5201.00.104.62- Project Management Unit	621.72	723.93	102.21
Grant No.13 - Department of Telecommunications				
2	2071.01.105.02 -Family Pensions	2,599.76	2,630.33	30.57
3	3275.00.800.94 -Incremental Pension Payment to Voluntarily Retiring BSNL and MTNL Employee	3,436.21	3,464.76	28.55
Grant No.19-Ministry of Defence (Civil)				
4	5054.02.337.03 -Works under Border Roads Organisation	4,557.50	4,589.39	31.89
Grant No.20-Defence Services (Revenue)				
5	2077.00.105 – Transportation	760.36	795.77	35.41
6	2078.00.110 – Stores	20,891.42	21,132.33	240.91
7	2078.00.800 - Other Expenditure	990.85	1,098.74	107.89
Grant No.21-Capital Outlay on Defence Services				
8	4076.02.202 - Construction Works (Charged)	28.00	59.42	31.42
9	4076.03.202 - Construction Works	2,014.48	2,046.42	31.94
Grant No.22-Defence Pensions				
10	2071.02.101.01 -Pensions & Other Retirement Benefits	1,03,687.25	1,03,769.92	82.67
11	2071.02.103.03 -Leave Encashment	637.12	705.87	68.75
Appropriation No.39 - Interest Payments				
12	2049.03.104.02 -Other State Provident Funds	6,229.08	6,644.79	415.71
Appropriation No.40 - Repayment of Debt				
13	6001.00.115.00 -14 Days Treasury Bills	48,17,152.06	48,71,057.36	53,905.30
Grant No.41 – Pensions				
14	2071.01.104.01 -Ordinary Pensions	5,650.67	6,126.68	476.01
15	2071.01.115.01 -Ordinary Pensions	3,360.00	3,460.04	100.04
16	2071.01.117.01 -Government Contribution	8,074.90	8,292.93	218.03
17	2071.01.120.01 -Pensionary Charges recoverable from Govt. of NCT Delhi	4,150.00	4,180.99	30.99
Grant No.87 - Department of Rural Development				
18	2505.02.797.01 -Transfer to National Rural Employment Guarantee Fund	89,400.00	90,810.99	1,410.99
19	3601.06.797.05 - Transfer to Central Roads Fund/Central Road and Infrastructure Fund (PMGSY-G)	17,249.20	18,084.70	835.50
20	3602.06.797.06 -Transfer to Central Roads Fund/Central Road and Infrastructure Fund (PMAY-G)	139.00	1,031.58	892.58
Total		50,91,629.58	51,50,706.94	59,077.36

Annexure 4.4
{Refer to paragraph 4.2.2.1}

Savings of ₹5,000 crore or more at Grant level

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Savings ²⁸
1	63-Department of Drinking Water and Sanitation	1,34,413.14	59,790.44	74,622.70
2	42-Transfers to States	3,67,620.04	2,99,738.00	67,882.04
3	85-Ministry of Railways	6,47,031.59	6,19,837.90	27,193.69
4	1-Department of Agriculture and Farmers Welfare	1,24,000.08	1,01,572.54	22,427.54
5	25-Department of School Education and Literacy	1,11,549.40	96,890.12	14,659.28
6	46-Department of Health and Family Welfare	1,13,458.10	98,985.70	14,472.40
7	15-Department of Food and Public Distribution	3,06,311.10	2,93,774.96	12,536.14
8	13-Department of Telecommunications	1,34,929.73	1,22,509.06	12,420.67
9	21-Capital Outlay on Defence Services	1,52,603.61	1,42,940.01	9,663.60
10	98-Ministry of Textiles	12,388.69	3,379.22	9,009.47
11	30-Department of Economic Affairs	20,502.28	12,133.71	8,368.57
12	79-Ministry of Power	18,444.25	10,233.55	8,210.70
13	37-Indirect Taxes	41,139.21	33,995.24	7,143.97
14	62-Department of Water Resources, River Development and Ganga Rejuvenation	19,047.06	12,201.48	6,845.58
15	87-Department of Rural Development	3,37,943.79	3,31,820.80	6,122.99
16	51-Police	1,22,016.86	1,16,509.67	5,507.19
17	27-Ministry of Electronics and Information Technology	14,620.05	9,220.29	5,399.76
18	93-Department of Social Justice and Empowerment	13,030.68	7,769.89	5,260.79
Total		26,91,049.66	23,73,302.58	3,17,747.08

²⁸ 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	1,23,960.82	22,396.38	18.07
2.	3-Atomic Energy	19,664.05	878.27	4.47
3.	4-Ministry of AYUSH	3,050.02	386.72	12.68
4.	7-Department of Pharmaceuticals	2,263.25	220.21	9.73
5.	8-Ministry of Civil Aviation	10,590.57	1,355.48	12.80
6.	10-Department of Commerce	6,797.51	111.49	1.64
7.	11-Department for Promotion of Industry and Internal Trade	7,048.06	2,690.48	38.17
8.	12-Department of Posts	35,506.47	2,911.42	8.20
9.	13-Department of Telecommunications	71,157.80	4,902.36	6.89
10.	14-Department of Consumer Affairs	1,742.53	1,518.45	87.14
11.	15-Department of Food and Public Distribution	2,94,278.19	12,514.71	4.25
12.	16-Ministry of Cooperation	1,891.03	419.29	22.17
13.	17-Ministry of Corporate Affairs	712.53	129.44	18.17
14.	19-Ministry of Defence (Civil)	37,126.65	627.98	1.69
15.	20-Defence Services (Revenue)	2,66,864.54	2,539.98	0.95
16.	23-Ministry of Development of North Eastern Region	2,140.06	1,362.63	63.67
17.	24-Ministry of Earth Sciences	2,207.99	710.20	32.17
18.	25-Department of School Education and Literacy	1,11,549.40	14,659.28	13.14
19.	26-Department of Higher Education	55,073.04	1,831.09	3.32
20.	27-Ministry of Electronics and Information Technology	14,232.03	5,288.35	37.16
21.	28-Ministry of Environment, Forests and Climate Change	3,170.05	404.72	12.77
22.	29-Ministry of External Affairs	16,290.35	779.79	4.79
23.	30-Department of Economic Affairs	7,312.35	1,095.80	14.99
24.	31-Department of Expenditure	476.88	110.85	23.24
25.	34-Department of Investment and Public Asset Management (DIPAM)	290.42	111.53	38.40
26.	35-Department of Revenue	3,14,259.29	126.54	0.04
27.	36-Direct Taxes	8,866.80	407.75	4.60
28.	37-Indirect Taxes	39,739.19	6,426.47	16.17
29.	42-Transfers to States	43,132.01	25,537.04	59.21
30.	43-Department of Fisheries	2,093.93	735.65	35.13
31.	44-Department of Animal Husbandry and Dairying	4,263.95	1,616.58	37.91
32.	45-Ministry of Food Processing Industries	2,942.02	1,486.89	50.54
33.	46-Department of Health and Family Welfare	1,07,825.50	11,890.62	11.03
34.	47-Department of Health Research	3,200.67	768.56	24.01
35.	48-Ministry of Heavy Industries	3,213.81	545.23	16.97

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Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as % of Sanctioned Provision
36.	49-Ministry of Home Affairs	7,384.64	3,311.22	44.84
37.	50-Cabinet	1,202.23	239.87	19.95
38.	51-Police	1,11,480.38	3,190.20	2.86
39.	54-Dadra and Nagar Haveli and Daman and Diu	2,952.96	1,388.64	47.03
40.	55-Ladakh	2,553.37	463.65	18.16
41.	57-Transfers to Delhi	1,168.00	207.51	17.77
42.	60-Ministry of Housing and Urban Affairs	51,552.74	928.29	1.80
43.	61-Ministry of Information and Broadcasting	4,156.36	157.88	3.80
44.	62-Department of Water Resources, River Development and Ganga Rejuvenation	18,608.22	6,588.16	35.40
45.	63-Department of Drinking Water and Sanitation	1,34,413.14	74,622.70	55.52
46.	64-Ministry of Labour and Employment	16,846.38	2,083.29	12.37
47.	70-Ministry of Minority Affairs	4,861.50	4,182.82	86.04
48.	71-Ministry of New and Renewable Energy	12,557.27	1,449.60	11.54
49.	74-Ministry of Personnel, Public Grievances and Pensions	2,087.68	118.12	5.66
50.	76-Ministry of Petroleum and Natural Gas	33,843.56	2,930.85	8.66
51.	78-Ministry of Ports, Shipping and Waterways	1,508.29	118.40	7.85
52.	79-Ministry of Power	18,421.14	8,210.70	44.57
53.	81-Lok Sabha	799.00	133.36	16.69
54.	85-Ministry of Railways	3,04,405.08	2,915.05	0.96
55.	86-Ministry of Road Transport and Highways	22,594.20	1,450.14	6.42
56.	87-Department of Rural Development	3,37,943.79	6,122.99	1.81
57.	88-Department of Land Resources	2,259.37	1,000.24	44.27
58.	89-Department of Science and Technology	5,919.51	1,399.55	23.64
59.	90-Department of Biotechnology	2,581.02	459.60	17.81
60.	92-Ministry of Skill Development and Entrepreneurship	2,847.55	1,519.27	53.35
61.	93-Department of Social Justice and Empowerment	12,787.51	5,070.80	39.65
62.	94-Department of Empowerment of Persons with Disabilities	1,212.42	223.07	18.40
63.	95-Department of Space	6,233.82	335.87	5.39
64.	96-Ministry of Statistics and Programme Implementation	5,378.09	1,669.63	31.05
65.	98-Ministry of Textiles	12,357.16	9,008.04	72.90
66.	99-Ministry of Tourism	2,405.27	1,696.75	70.54
67.	100-Ministry of Tribal Affairs	3,791.53	559.41	14.75
68.	101-Ministry of Women and Child Development	25,670.30	1,658.23	6.46
69.	102-Ministry of Youth Affairs and Sports	3,057.31	490.82	16.05
Revenue (Charged)				
70.	39-Interest Payments	9,74,833.67	2,118.44	0.22
71.	42-Transfers to States	1,92,108.00	19,348.32	10.07
72.	100-Ministry of Tribal Affairs	4,620.35	593.70	12.85
Capital (Voted)				
73.	3-Atomic Energy	15,825.11	141.41	0.89
74.	13-Department of Telecommunications	63,745.79	7,518.30	11.79

Sl. No.	Grant/Appropriation No. and Description	Sanctioned Provision	Savings	Savings as % of Sanctioned Provision
75.	19-Ministry of Defence (Civil)	12,090.02	4,054.65	33.54
76.	21-Capital Outlay on Defence Services	1,52,280.36	9,505.61	6.24
77.	23-Ministry of Development of North Eastern Region	784.72	443.44	56.51
78.	24-Ministry of Earth Sciences	450.00	361.71	80.38
79.	27-Ministry of Electronics and Information Technology	388.02	111.42	28.72
80.	29-Ministry of External Affairs	1,416.24	242.02	17.09
81.	30-Department of Economic Affairs	13,189.93	7,272.77	55.14
82.	32-Department of Financial Services	6,072.07	4,086.07	67.29
83.	36-Direct Taxes	671.74	253.94	37.80
84.	37-Indirect Taxes	1,400.02	717.50	51.25
85.	42-Transfers to States	1,00,000.02	18,804.67	18.80
86.	46-Department of Health and Family Welfare	5,632.60	2,581.78	45.84
87.	50-Cabinet	508.82	414.04	81.37
88.	51-Police	10,522.00	2,309.31	21.95
89.	52-Andaman and Nicobar Islands	587.42	115.72	19.70
90.	55-Ladakh	3,404.85	1,314.70	38.61
91.	56-Lakshadweep	221.91	134.46	60.59
92.	60-Ministry of Housing and Urban Affairs	27,303.06	456.70	1.67
93.	62-Department of Water Resources, River Development and Ganga Rejuvenation	438.84	257.42	58.66
94.	65-Law and Justice	1,615.00	423.76	26.24
95.	76-Ministry of Petroleum and Natural Gas	600.00	600.00	100.00
96.	78-Ministry of Ports, Shipping and Waterways	843.97	103.53	12.27
97.	85-Ministry of Railways	3,41,089.71	24,455.33	7.17
98.	86-Ministry of Road Transport and Highways	4,09,981.88	2,131.21	0.52
99.	93-Department of Social Justice and Empowerment	243.17	190.00	78.13
100.	95-Department of Space	7,465.22	3,205.78	42.94
Capital (Charged)				
101.	21-Capital Outlay on Defence Services	323.25	157.99	48.88
102.	42-Transfers to States	32,380.01	4,192.00	12.95
Total			3,94,020.65	

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	2401.00.110.14 - Pradhan Mantri Fasal Bima Yojna (PMFBY)	10,542.78	7,480.14	3,062.64
2	2401.00.114.17 - Krishonnati Yojna	754.88	239.67	515.21
3	2401.00.789.40 - Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	9,854.17	7,002.41	2,851.76
4	2401.00.789.45 - Pradhan Mantri Fasal Bima Yojna (PMFBY)	2,389.58	1,620.12	769.46
5	2416.00.789.03 - Modified Interest Subvention Scheme (MISS)	2,917.73	1,191.52	1,726.21
6	3601.06.101.95 - Krishonnati Yojna	2,324.09	1,539.32	784.77
7	3601.06.101.96 - Rashtriya Krishi Vikas Yojna	6,131.33	3,258.97	2,872.36
8	3601.06.789.77 - Rashtriya Krishi Vikas Yojna	1,313.79	649.61	664.18
Grant No.3 - Atomic Energy				
9	6801.00.206.01 - Loans to Nuclear Power Corporation of India Limited	6,125.00	4,599.00	1,526.00
Grant No.8 - Ministry of Civil Aviation				
10	3053.80.190.04 - Air India Assets Holding (SPV)	9,259.91	7,200.00	2,059.91
Grant No.11 - Department for Promotion of Industry and internal Trade				
11	2885.03.102.01 - National Industrial Corridors Development and Implementation Trust (NICDIT)	1,500.01	108.69	1,391.32
Grant No.13 - Department of Telecommunications				
12	2071.01.101.01 - Ordinary Pensions	11,979.90	9,818.43	2,161.47
13	2071.01.102.01 - Ordinary Pensions	1,355.00	807.13	547.87
14	2071.01.104.01 - Ordinary Pensions	3,458.70	2,230.97	1,227.73
15	3275.00.800.93 - Grant for GST on 4G Spectrum	3,550.00	0.00	3,550.00
16	5275.00.101.05 - Bharat Net	5,999.00	1,432.83	4,566.17
17	5275.00.190.03 - Capital Infusion in BSNL and MTNL	44,720.01	26,386.44	18,333.57
18	5275.00.797.01 - OFC Based Network - Fund Transferred to Central Road and Infrastructure Fund	1,961.00	0.00	1,961.00
Grant No.14 - Department of Consumer Affairs				
19	3456.00.001.14 - Price Stabilization Fund	1,350.00	0.01	1,349.99
Grant No.15 - Department of Food and Public Distribution				
20	2408.01.101.10 - Central assistance to States/UTs for meeting expenditure on intra-state movement handling of foodgrains and FPS dealer's margin under NFSA	5,219.53	0.00	5,219.53
21	2408.01.102.10 - Subsidy Payable to FCI & Others on foodgrains transactions under NFSA (National Food Security Act)	1,87,495.15	1,73,167.51	14,327.64
Grant No.19-Ministry of Defence (Civil)				
22	4047.00.037.01 - Coast Guards Organisation	4,246.38	3,300.25	946.13

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
23	5054.02.797.01 - Works under Border Roads Organisation	3,500.00	0.00	3,500.00
Grant No.25 - Department of School Education and Literacy				
24	2202.02.797.02 - Funds for transfer to Madhyamik and Uchcharar Shiksha Kosh (MUSK)	10,100.01	0.00	10,100.01
25	3601.06.101.67 - Samagra Shiksha-Elementary Education	18,314.27	17,699.80	614.47
26	3601.06.101.87 - Exemplar	1,065.15	0.00	1,065.15
Grant No.26 - Department of Higher Education				
27	2202.03.102.23 - Higher Education	1,627.54	956.88	670.66
28	3601.06.101.33 - National Education Mission-Rashtriya Uchcharar Shiksha Abhiyan (RUSA)	1,135.89	260.31	875.58
Grant No.27 - Ministry of Electronics & Information Technology				
29	2852.07.102.04 - Promotion of Electronics and IT Hardware Manufacturing (MSIPS, EDF & Manufacturing Clusters)	1,944.37	634.03	1,310.34
30	2852.07.187.01 - PLI for Large Scale Electronics and IT Hardware	4,056.58	1,540.27	2,516.31
Grant No.30 - Department of Economic Affairs				
31	5465.01.190.46 - Investment into National Investment and Infrastructure Fund	5,000.00	1,681.34	3,318.66
32	5465.01.190.51- Capital Infusion into NIIF Infrastructure Debt Financing Platform	1,000.00	0.00	1,000.00
33	5466.00.207.02 - Maintenance of Value (MOV) Obligation	1,000.00	0.00	1,000.00
Grant No.32 - Department of Financial Services				
34	4416.00.190.01 - Subscription to the Share Capital of National Bank of Agriculture and Rural Development (NABARD)	500.00	0.00	500.00
35	4416.00.190.03 - Contribution of Governments Share for Recapitalisation of Regional Rural Banks (RRBs)	1,361.00	0.00	1,361.00
36	4885.01.190.09 - Subscription to the Share Capital of Export-Import Bank of India	1,500.00	0.00	1,500.00
37	6885.01.190.20- Credit Guarantee Scheme for Micro Finance Institutions (CGSMFI)	500.00	0.00	500.00
38	7465.00.101.07 - Loans under Partial Credit Guarantee Scheme	500.00	0.00	500.00
Grant No.37 - Indirect Taxes				
39	2037.00.109.01 - Issue of Scrips under Remission of Duties and Taxes on Export Products	14,245.40	13,174.67	1,070.73
40	2037.00.111.01 - Issue of Scrips under Merchandise Export from India Scheme (MEIS)	3,288.80	1,248.13	2,040.67
41	2037.00.112.01 - Issue of Scrips under Service Exports from India Scheme (SEIS)	4,000.80	2,610.35	1,390.45
42	2037.00.113.01 - Issue of Scrips under Rebate/Incentive under Target Plus Scheme	1,032.68	129.32	903.36
Appropriation No.39 - Interest Payments				
43	2048.00.200.13 - Payment of Premium on Buyback of Government Securities	3,213.61	1,025.68	2,187.93

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
44	2049.01.101 - Interest on Market Loans	6,57,048.70	6,53,109.21	3,939.49
45	2049.01.115 - Interest on Ways & Means Advances from Reserve Bank of India	1,000.00	23.85	976.15
46	2049.01.122 - Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99	98,875.62	95,680.75	3,194.87
47	2049.01.128 - Discount on Cash Management Bills	1,000.00	0.00	1,000.00
48	2049.03.108.02 - Family Pension cum Life Assurance Funds for Industrial Workers	17,962.47	17,083.14	879.33
49	2049.60.106.17 - 8.40% Oil Companies' GOI Special Bonds, 2025	780.94	172.78	608.16
50	2049.60.106.18 - 8.20% Oil Companies' GOI Special Bonds, 2023	1,804.00	656.90	1,147.10
Appropriation No.40 - Repayment of Debt				
51	6001.00.101 - Market Loans	4,76,387.57	4,09,558.04	66,829.53
52	6001.00.103.01 - 91 Days Treasury Bills	8,43,270.56	7,39,748.84	1,03,521.72
53	6001.00.105.02 - International Monetary Fund	7,000.00	5,040.64	1,959.36
54	6001.00.106.30 - 8% Savings Bond, 2003 (Taxable)	16,884.91	14,912.86	1,972.05
55	6001.00.114 - Ways & Means Advances from Reserve Bank of India	5,00,000.00	57,596.00	4,42,404.00
56	6001.00.122 - Special Central Government Securities issued against net collections of Small Savings from 1-4-1999	1,41,509.67	1,37,679.96	3,829.71
57	6001.00.127 - Cash Management Bills	1,00,000.00	0.00	1,00,000.00
58	6002.00.217 - Loans from the Government of Japan	7,266.30	6,231.50	1,034.80
Grant No.41 - Pensions				
59	2071.01.101.01 - Ordinary Pensions	31,500.00	30,289.77	1,210.23
Grant No.42 - Transfers to States				
60	2210.80.800.06 - Support for COVID-19 Vaccination	5,000.00	959.97	4,040.03
61	2245.80.103.02 - Assistance to States from NDRF for calamities of severe nature	10,408.00	1,665.89	8,742.11
62	3601.07.102.01 - Rural Bodies Grants (States)	46,513.00	45,577.75	935.25
63	3601.07.103.01 - Urban Bodies Grants (States)	22,908.00	17,779.25	5,128.75
64	3601.07.104.01 - State Disaster Response Fund Grants (States)	18,635.20	16,392.80	2,242.40
65	3601.07.105.01 - State Disaster Mitigation Fund Grants (States)	4,658.80	3,500.00	1,158.80
66	3601.07.105.02 - Assistance to State from National Disaster Mitigation Fund (States)	2,602.00	0.00	2,602.00
67	3601.07.106.01 - Support for Diagnostic Infrastructure to the Primary Healthcare Facilities	3,478.42	1,049.07	2,429.35
68	3601.07.106.02 - Block Level Public Health Units	994.20	318.16	676.04
69	3601.07.106.03 - Urban Health and Wellness Centres (for Urban)	4,524.80	873.51	3,651.29

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
70	3601.07.106.04 - Building-less Sub Centres, PHCs, CHCs (for Rural)	1,349.95	154.35	1,195.60
71	3601.07.106.05 - Conversion of Rural PHCs and Sub Centres into Health and Wellness Centres (for Rural)	2,844.63	913.79	1,930.84
72	3601.08.111.09 - Special Assistance (States)	15,000.00	2,271.23	12,728.77
73	7601.09.101.03 - Additional Central Assistance for externally aided projects (Back to Back)	31,930.00	27,673.42	4,256.58
74	7601.09.101.05 - Scheme for Special Assistance as Loan to States for Capital Expenditure	1,00,000.00	81,195.35	18,804.65
Grant No.45 - Ministry of Food Processing Industries				
75	2408.01.103.23 - Production-Linked Incentive Scheme for Food Processing Industry	1,022.00	489.83	532.17
Grant No.46 - Department of Health and Family Welfare				
76	2210.05.105.41 - Pradhan Mantri Swasthya Suraksha Yojna (PMSSY)	5,673.13	5,048.17	624.96
77	2210.06.001.11 - Flexible Pool for RCH and Health System Strengthening National Health Programme and Urban Health Mission	1,779.00	661.22	1,117.78
78	3601.06.101.20 - Human Resources for Health and Medical Education	4,265.23	1,235.06	3,030.17
79	3601.06.101.94 - Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	2,164.25	449.61	1,714.64
80	3601.06.789.15 - Human Resources for Health and Medical Education	1,500.55	459.99	1,040.56
81	3601.06.789.75 - Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	713.77	187.40	526.37
82	3601.06.796.15 - Human Resources for Health and Medical Education	781.72	268.35	513.37
83	3601.06.797.08 - Funds for transfer to Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)	16,385.50	12,159.52	4,225.98
84	4210.03.105.12 - Pradhan Mantri Swasthya Suraksha Yojna (PMSSY)	4,274.87	2,469.47	1,805.40
Grant No.47 - Department of Health Research				
85	2210.05.105.61 - PM-ABHIM Biosecurity Preparedness and Strengthening Pandemic Research and Multi Sector National Institutions and Platforms for One Health	690.00	125.84	564.16
Grant No.48 - Ministry of Heavy Industries				
86	2852.80.800.37 - Development of Automobile Industry	2,913.28	1,183.68	1,729.60
Grant No.49 - Ministry of Home Affairs				
87	3454.01.001.04 – Enumeration	3,000.55	164.63	2,835.92
Grant No.51 – Police				
88	3601.06.101.11 - Modernisation of Police Forces	1,900.49	1,025.24	875.25
Grant No.54 - Dadra and Nagar Haveli and Daman and Diu				
89	2801.05.103.01 - Operation and Maintenance	1,412.00	23.73	1,388.27

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No.55 – Ladakh				
90	4575.04.001.02 - Secretary Finance- UT Ladakh	2,666.00	1,377.36	1,288.64
Grant No.60 - Ministry of Housing and Urban Affairs				
91	3601.06.101.24 - Urban Rejuvenation Mission- 500 Habitations (AMRUT)	6,685.40	6,007.34	678.06
92	3601.06.101.31 - Pradhan Mantri Awas Yojna (Urban)	19,446.07	11,026.29	8,419.78
93	6217.60.190.01 - MRTS and Metro Projects	15,428.00	12,032.13	3,395.87
Grant No.62 - Department of Water Resources, River Development and Ganga Rejuvenation				
94	2700.80.190.03 - Interlinking of Rivers	1,400.00	624.34	775.66
95	2701.80.800.27 - Servicing of Loans from NABARD under PMKSY	4,585.00	3,757.85	827.15
96	3435.04.101.08 - National Ganga Plan	2,800.01	2,183.69	616.32
97	3601.06.101.89 - Special Package for Completion of Irrigation Protects to address agrarian distress in districts of Vidarbha and Marathwada and other chronically drought prone areas rest of Maharashtra	800.00	213.02	586.98
98	3601.06.101.92 - Pradhan Mantri Krishi Sinchai Yojana - Accelerated Irrigation Benefit Programme and National/Special Projects	2,607.69	601.75	2,005.94
99	3601.06.101.93 - Pradhan Mantri Krishi Sinchai Yojana - Command Area Development and Water Management	962.00	99.07	862.93
100	3601.06.796.30 - Pradhan Mantri Krishi Sinchai Yojana - Accelerated Irrigation Benefit Programme and National/Special Projects	600.00	66.85	533.15
Grant No.63 - Department of Drinking Water and Sanitation				
101	2215.01.789.02 - Jal Jeevan Mission	13,200.00	12,100.00	1,100.00
102	2215.01.797.01 - Transfer to Central Road and Infrastructure Fund (CRIF) - JJM	60,000.00	0.00	60,000.00
103	2215.02.797.02 - Transfer to Central Road and Infrastructure Fund (CRIF)-SBM(G)	1,151.61	0.00	1,151.61
104	3601.06.101.55 - Swachh Bharat Mission (Grameen)	3,283.79	2,474.48	809.31
105	3601.06.797.04 - Transfer to Central Road and Infrastructure Fund (CRIF)-SBM(G)	5,790.39	0.00	5,790.39
Grant No.64 - Ministry of Labour and Employment				
106	2230.01.111.06 - Social Security Schemes	4,764.50	3,771.31	993.19
Grant No.68 - Ministry of Micro, Small and Medium Enterprises				
107	2851.00.102.99 - Infrastructure Development Programme	1,389.05	650.00	739.05
Grant No.70 - Ministry of Minority Affairs				
108	2225.04.277.03 - Pre-Matric Scholarship for Minorities	1,298.90	43.95	1,254.95
109	3601.06.101.64 - Pradhan Mantri Jan Vikas Karyakram (PMJKV)	1,247.38	104.58	1,142.80
Grant No.76 - Ministry of Petroleum and Natural Gas				
110	2802.80.102.08 - DBT for LPG	3,496.00	157.31	3,338.69
111	4802.03.101.01 - Payment to Indian Strategic Petroleum Reserves Limited (ISPRL)	600.00	0.00	600.00
Grant No.79 - Ministry of Power				

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
112	2801.01.800.01 - Pakal Dul Project-JKSPDCL	1,455.98	424.92	1,031.06
113	2801.05.789.03 - Reform Linked Distribution Scheme	1,246.25	318.79	927.46
114	2801.05.797.02 - Transfer to IPDS Scheme Met from Central Road & Infrastructure Fund (CR&IF)	1,550.00	0.00	1,550.00
115	2801.05.800.09 - Reform Linked Distribution Scheme	5,735.25	2,224.91	3,510.34
Grant No.86 - Ministry of Road Transport and Highways				
116	3601.08.108.01 - Grants for State Roads	8,047.71	7,100.98	946.73
117	3601.08.797.01 - Block Grant for Transfer to Central Road and Infrastructure Fund	8,047.71	7,499.41	548.30
118	5054.01.337.01 -Works under Roads Wing	6,306.86	2,430.55	3,876.31
119	5054.80.797.03 - Transfer to Monetization of National Highways Fund	20,000.00	10,000.00	10,000.00
120	5054.80.797.06 - Transfer to National Investment Fund	13,505.00	10,663.67	2,841.33
Grant No.87 - Department of Rural Development				
121	3601.06.101.25 - Pradhan Mantri Awaas Yojana-Rural	34,485.51	32,030.00	2,455.51
122	3602.06.101.30 - Pradhan Mantri Gram Sadak Yojana	1,500.00	741.72	758.28
123	3602.06.797.04 -Transfer to Central Roads Fund/Central Roads and Infrastructure Fund (PMGSY)	1,500.00	741.72	758.28
Grant No.88 - Department of Land resources				
124	3601.06.101.53 - Pradhan Mantri Krishi Sinchai Yojana - Watershed Development Component	1,165.00	639.35	525.65
Grant No.92 - Ministry of Skill Development and Entrepreneurship				
125	2230.03.102.15 - Pradhan Mantri Kaushal Vikas Yojana	1,273.58	618.88	654.70
Grant No.93 - Ministry of Social Justice and Empowerment				
126	2225.01.789.36 - Development Action Plan for Scheduled Castes (DAPSC)	950.00	236.99	713.01
127	3601.06.789.34 - Umbrella Scheme for Development of Scheduled Castes	8,312.21	5,150.97	3,161.24
Grant No.95 - Department of Space				
128	5402.00.101.35 - Manned Mission Initiatives/ Human Space Flight Programme (Gaganyaan)	1,992.80	874.30	1,118.50
Grant No.96 – Ministry of Statistics and Programme Implementation				
129	2553.00.101.01 - Grant Assistance	3,965.00	2,566.96	1,398.04
Grant No.98 - Ministry of Textiles				
130	2852.08.202.16 - Procurement of cotton by Cotton Corporation of India under Price Support	9,243.09	678.99	8,564.10
Grant No.99 - Ministry of Tourism				
131	3452.01.101.14 - Swadesh Darshan-Integrated Development of Theme Based Tourist Circuits	871.30	165.81	705.49
Total		39,10,303.16	28,29,454.56	10,80,848.60

Annexure 4.6 B
{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	2401.00.130.06 - Agriculture Infrastructure Fund	335.60	144.29	191.31
2	2401.00.789.36 - Implementation of MIS/PSS	226.80	0.00	226.80
3	2401.00.789.46 - Krishonnati Yojna	261.57	87.88	173.69
4	2401.00.796.38 - Implementation of MIS/PSS	116.10	0.00	116.10
5	2416.00.796.03 - Modified Interest Subvention Scheme (MISS)	1,210.44	806.91	403.53
6	2435.01.101.17 - Formation and Promotion of Farmer Producer Organizations	336.61	93.75	242.86
7	2435.60.796.01 - Rashtriya Krishi Vikas Yojna	100.00	0.00	100.00
8	3601.06.789.76 - Krishonnati Yojna	687.30	311.11	376.19
Grant No.3 - Atomic Energy				
9	4861.03.212.04 - Waste Treatment, Advanced Fuel, Fuel Reprocessing Projects (BARC)	280.00	179.74	100.26
10	4861.03.212.06 - Fast Reactor Fuel Cycle Projects (FRFCF) Kalpakkam	660.00	384.19	275.81
Grant No.11 - Department for Promotion of Industry and internal Trade				
11	2885.02.101.17 - Industrial Development Scheme 2017 for UT of J&K and UT of Ladakh	110.00	8.29	101.71
12	2885.02.101.19 - Industrial Development of UT Government of Jammu & Kashmir	150.00	44.97	105.03
13	4875.60.190.07 - Startup India Seed Fund Scheme (SISFS)	283.50	140.00	143.50
Grant No.12 - Department of Posts				
14	3201.01.101.03 - Postal Division	1,391.01	993.23	397.78
15	3201.01.101.04 - RMS Division	266.79	128.33	138.46
16	3201.02.103.06 - Others	567.53	372.21	195.32
17	3201.03.101.03 - Small Savings in Head Post Offices	313.28	169.08	144.20
18	3201.07.102.01 - Commuted Value of Pensions	933.48	686.87	246.61
Grant No.13 - Department of Telecommunications				
19	3275.00.187.01 - Production Linked Incentive (PLI) Scheme to Promote Telecom and Networking Products Manufacturing in India	527.68	39.22	488.46
20	5275.00.796.03 - Bharat Net	301.00	67.17	233.83
Grant No.15 - Department of Food and Public Distribution				
21	2408.01.102.17 - Scheme for extending financial assistance to sugar mills for enhancement and augmentation of ethanol production capacity	300.00	175.00	125.00
22	2408.01.789.07 - Central assistance to States/UTs for meeting expenditure on intra-state movement handling of foodgrains and FPS dealers' margin under NFSA	495.68	0.00	495.68

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
23	2408.01.796.13 - Central assistance to States/UTs for meeting expenditure on intra-state movement handling of foodgrains and FPS dealers' margin under NFSA	256.80	0.00	256.80
Grant No.16 - Ministry of Cooperation				
24	3601.06.101.99 - Prosperity through Cooperatives	184.46	0.00	184.46
25	4059.01.201.06 - Purchase of Land	165.00	15.27	149.73
Grant No.19 - Ministry of Defence (Civil)				
26	4059.60.051.23 - Defence Estate Organisation	170.03	21.58	148.45
Grant No.23 - Ministry of Development of North Eastern Region				
27	2552.00.101.06 - North East Special Infrastructure Development Scheme	318.79	123.04	195.75
28	2552.00.101.07 - Schemes of North Eastern Council	348.29	160.88	187.41
29	2552.00.101.12 - Non Lapsable Central Pool of Resources (NLCPR)	319.05	29.93	289.12
30	2552.00.796.01 - Schemes of North Eastern Council	598.95	227.16	371.79
31	4552.00.054.16 - North East Road Sector Development Scheme	435.96	0.19	435.77
Grant No.24 - Ministry of Earth Sciences				
32	3403.00.101.10 - Ocean Services, Modelling, Application, Resources and Technology (O-SMART)	435.00	234.39	200.61
33	3403.00.101.11 - Deep Ocean Mission (DOM)	450.00	56.03	393.97
34	5403.00.101.11 - Deep Ocean Mission (DOM)	200.00	0.00	200.00
35	5455.00.101.06 - Atmosphere & Climate Research-Modelling Observing Systems & Services (ACROSS)	200.00	64.45	135.55
Grant No.25 - Department of School Education and Literacy				
36	3601.06.101.91 - Accelerating State Education Program to Improve Results (ASPIRE)	170.00	0.00	170.00
37	3601.06.102.35 - Accelerating State Education Program to Improve Results (ASPIRE)	165.00	0.00	165.00
38	3601.06.789.72 - Exemplar	308.74	0.00	308.74
39	3601.06.796.75 - Exemplar	169.80	0.00	169.80
40	3602.06.101.57 - Samagra Shiksha- Elementary Education	781.32	373.65	407.67
41	3602.06.101.58 - Samagra Shiksha- Secondary Education	333.57	100.10	233.47
42	3602.06.796.45 - Samagra Shiksha- Elementary Education	156.15	23.29	132.86
Grant No.26 - Department of Higher Education				
43	2202.80.107.21 - Student Financial Aid	1,482.55	1,034.92	447.63
44	3601.06.789.33 - National Education Mission-Rashtriya Uchchar Shiksha Abhiyan (RUSA)	314.52	70.73	243.79
45	3601.06.796.33 - National Education Mission-Rashtriya Uchchar Shiksha Abhiyan (RUSA)	198.37	28.46	169.91
Grant No.27 - Ministry of Electronics & Information Technology				
46	2852.07.102.01 - Manpower Development Programme	230.00	70.31	159.69

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
47	2852.07.102.03 - National Knowledge Network Programme	400.00	267.40	132.60
48	2852.07.102.06 - R&D in Information Technology, Electronics and CCBT	443.17	271.83	171.34
49	2852.07.102.07 - Cyber Security Projects	215.00	26.61	188.39
50	2852.07.188.05 - Bhaskaracharya National Institute for Space Applications and Geo-Information (BISAG-N)	100.00	0.00	100.00
51	2852.07.188.06 – Semi-Conductor Laboratory (SCL)	320.00	203.86	116.14
52	2852.07.789.17 - Promotion of Electronics and IT Hardware Manufacturing (MSIPS, EDF and Manufacturing Clusters)	179.00	0.00	179.00
53	2852.07.789.19 - PLI for Large Scale Electronics and IT Hardware	389.12	63.46	325.66
54	2852.07.796.17 - Promotion of Electronics and IT Hardware Manufacturing (MSIPS, EDF & Manufacturing Clusters)	147.00	0.00	147.00
55	2852.07.796.19 - PLI for Large Scale Electronics and IT Hardware	324.30	51.22	273.08
56	5475.00.052.07 - National Informatics Centre	258.00	145.99	112.01
Grant No.28 - Ministry of Environment, Forests and Climate Change				
57	3435.04.104.04 - National Coastal Management Programme	193.60	16.38	177.22
58	3601.06.101.02 - Integrated Development of Wildlife Habitats	271.35	149.44	121.91
Grant No.29 - Ministry of External Affairs				
59	3605.00.101.09 - Aid to Bangladesh	300.00	133.88	166.12
60	3605.00.101.11 - Aid to Nepal	750.00	434.27	315.73
61	3605.00.101.40 - Aid to Mauritius	900.00	568.08	331.92
62	4059.60.051.17 - External Affairs	400.00	222.94	177.06
Grant No.30 - Department of Economic Affairs				
63	3475.00.800.10 – Grants-in-aid-General	227.74	82.95	144.79
64	4046.00.208.01 - Coins	1,518.00	1,107.30	410.70
65	5465.01.190.50 - Special Window for Affordable and Middle-Income Housing	1,500.00	1,020.00	480.00
Grant No.32 - Department of Financial Services				
66	3465.01.190.08 - Assistance to National Credit Guarantee Trustee Company (NCGTC)	100.01	0.00	100.01
67	7465.00.101.09 - Loan Guarantee Scheme for COVID Affected Sectors (LGSCAS)	250.00	125.00	125.00
Grant No.34 - Department of Investment and Public Asset Management (DIPAM)				
68	3451.00.090.52 - Department of Investment and Public Asset Management	290.42	178.89	111.53
Grant No.37 - Indirect Taxes				
69	2037.00.114.03 - Issue of Scrips under Focus Product Scheme and Market Linked Focus Product Scheme	377.12	39.76	337.36

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
70	2037.00.114.04 - Issue of Scrips under Focus Market Scheme	116.85	2.13	114.72
71	2037.00.114.06 - Issue of Scrips under Status Holders Incentive Scheme (SHIS)	169.20	3.40	165.80
72	2037.00.114.07 - Issue of Scrips under Annual Incremental Export Incentivization Scheme	149.90	9.95	139.95
73	4047.00.037.03 - Preventive and other Functions	200.00	5.63	194.37
74	4059.01.051.22 - Construction of office building for Customs & CGST Commissionerates	700.94	356.33	344.61
75	4216.01.108.04 - Construction of Residential Buildings for Customs & CGST Commissionerate	419.99	172.22	247.77
Grant No.38 - Indian Audit and Accounts				
76	2016.00.102.03 - Centralised Procurement	237.67	46.61	191.06
Appropriation No.39 - Interest Payments				
77	2049.60.106.11 - 8.01 % Oil Marketing Companies' GOI Special Bonds, 2023	332.42	231.89	100.53
78	2049.60.106.15 - 7.95% Oil Companies' GOI Special Bonds, 2025	894.93	448.14	446.79
79	2049.60.111.02 - Postal Life Insurance Government of India Special Floating Rate Bonds 2022	472.50	0.00	472.50
80	2049.60.111.04 - 8.20% Postal Life Insurance Government of India Special Security 2023	807.68	565.28	242.40
Appropriation No.40 - Repayment of Debt				
81	6001.00.105.04 - Asian Development Bank	161.03	54.00	107.03
82	6001.00.130.01 - Cash Payment Scheme	270.00	19.90	250.10
83	6002.00.230.00 - Loans from the Govt of Russian Federation	478.90	60.56	418.34
Grant No.42 - Transfers to States				
84	7601.09.103.01 - Loans as Advance Assistance for relief on account of natural calamities (States) (Charged)	100.00	0.00	100.00
Grant No.43 - Department of Fisheries				
85	2405.00.103.21 - Pradhan Mantri Matsya Sampada Yojana	323.00	181.31	141.69
86	3601.06.101.75 - Pradhan Mantri Matsya Sampada Yojana	917.00	652.85	264.15
87	3601.06.789.64 - Pradhan Mantri Matsya Sampada Yojana	280.00	175.52	104.48
Grant No.44 - Department of Animal Husbandry and Dairying				
88	2403.00.101.39 - Livestock Health and Disease Control Programme	767.88	504.09	263.79
89	3601.08.111.25 - Livestock Health and Disease Control Programme	468.35	83.26	385.09
90	3601.08.789.06 - Livestock Health and Disease Control Programme	140.65	11.71	128.94
Grant No.45 - Ministry of Food Processing Industries				

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
91	2408.01.103.22 - PM Formalisation of Micro Food Processing Enterprises (PMFME) Scheme	417.98	200.64	217.34
92	3601.06.101.76 - PM Formalisation of Micro Food Processing Enterprises (PMFME) Scheme	270.00	38.43	231.57
Grant No.46 - Department of Health and Family Welfare				
93	2210.06.101.63 - Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	580.69	287.21	293.48
94	2210.06.800.57 - National Digital Health Mission	200.00	83.94	116.06
95	2210.06.800.58 - Blood Transfusion Service	383.76	145.45	238.31
96	3601.06.796.79 - Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	314.06	146.92	167.14
97	3602.06.101.76 – Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	102.10	0.00	102.10
98	3602.06.797.07 - Funds for transfer to Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)	112.00	11.47	100.53
99	4210.04.200.33 - Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	418.18	33.34	384.84
Grant No.49 - Ministry of Home Affairs				
100	3601.08.111.04 - Disaster Preparedness	283.04	106.87	176.17
Grant No.50 – Cabinet				
101	2013.00.106.03 - Office of the Principal Scientific Advisor	300.00	69.15	230.85
102	4070.00.001.15 - Special Extra Session Flight Operations	508.82	94.78	414.04
Grant No.51 – Police				
103	2055.00.797.01 - Transfer to Nirbhaya Fund	200.00	100.00	100.00
104	3601.06.101.12 - Border Area Development Programme	549.36	113.98	435.38
105	3601.08.111.06 - Schemes financed from Nirbhaya Fund	324.12	85.00	239.12
106	3601.08.111.27 - Modernization of Prisons	330.00	0.00	330.00
107	3601.08.111.28 - Implementation of Inter Operable Criminal Justice System	453.60	0.00	453.60
108	3601.08.111.29 - Emergency Response Support System (ERSS)	100.00	0.00	100.00
109	3601.08.111.32 - Scheme for Modernization of Forensic Capacities	285.00	0.00	285.00
110	3602.08.104.01 - Schemes financed from Nirbhaya Fund	289.80	0.00	289.80
111	4055.00.201.01 - Office Buildings	542.50	294.67	247.83
112	4055.00.201.02 - Residential Buildings	368.90	180.74	188.16
113	4055.00.203.01 - Directorate General of Border Security Force	1,064.59	675.11	389.48
Grant No.55 – Ladakh				
114	2575.04.001.02 - Secretary Finance- UT Ladakh	214.00	88.90	125.10
Grant No.60 - Ministry of Housing and Urban Affairs				
115	2217.05.001.02 - Swachh Bharat Mission	184.98	42.83	142.15

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
116	2217.05.191.16 - Urban Rejuvenation Mission 500 Habitations (AMRUT)	338.00	92.86	245.14
117	3601.06.101.32 - National Urban Livelihood Mission (NULM)	528.84	383.78	145.06
118	3602.06.101.18 - Mission for 100 Smart Cities	326.01	98.00	228.01
Grant No.61 - Ministry of Information and Broadcasting				
119	2221.80.102.05 – Broadcasting Infrastructure and Network Development (BIND)	284.00	159.91	124.09
Grant No.62 - Department of Water Resources, River Development and Ganga Rejuvenation				
120	2701.80.004.08 – National Hydrology Project	698.40	460.33	238.07
121	3601.06.101.90 - Pradhan Mantri Krishi Sinchai Yojana -Har Khet Ko Pani	430.00	293.55	136.45
122	3602.06.101.32 - Flood Management and Border Area Programme	120.00	0.00	120.00
123	4702.00.800.06 - Ground Water Management and Regulation	251.97	84.84	167.13
Grant No.63 - Department of Drinking Water and Sanitation				
124	3601.06.789.47 - Swachh Bharat Mission (Grameen)	1,300.00	863.16	436.84
125	3601.06.796.49 - Swachh Bharat Mission (Grameen)	590.80	385.01	205.79
126	3602.06.797.03 - Transfer to Central Road and Infrastructure Fund (CRIF)-SBM(G)	250.00	0.00	250.00
Grant No.64 - Ministry of Labour and Employment				
127	2230.01.789.20 - Social Security Schemes	1,211.80	829.30	382.50
128	2230.01.796.20 - Social Security Schemes	627.80	429.30	198.50
Grant No.68 - Ministry of Micro, Small and Medium Enterprises				
129	2851.00.106.11 - Development of Khadi Village & Coir Industries	304.10	88.29	215.81
Grant No.70 - Ministry of Minority Affairs				
130	2225.04.277.02 - Merit cum Means Scholarship for Professional and Technical Courses for Minorities	331.00	34.76	296.24
131	2225.04.277.04 - Post Matric Scholarship for Minorities	460.90	28.73	432.17
132	2235.02.200.22 - Skill Development Initiatives	220.41	65.28	155.13
133	3601.06.101.77 - Education Scheme for Madarsas and Minorities	143.35	0.00	143.35
Grant No.71 - Ministry of New and Renewable Energy				
134	2810.00.789.07 - Solar Energy	408.00	170.55	237.45
135	2810.00.796.05 - Solar Energy	433.00	194.14	238.86
Grant No.74 – Ministry of Personnel, Public Grievances and Pensions				
136	2052.00.090.05 - Ministry of Personnel, Public Grievances and Pensions	566.21	167.66	398.55
Grant No.76 - Ministry of Petroleum and Natural Gas				
137	2802.02.102.01 - Pradhan Mantri JI-VAN Yojana	314.36	37.88	276.48
138	2802.80.106.06 - Setting up of Indian Institute of Petroleum Energy (IPE) Visakhapatnam	150.00	29.25	120.75
139	2802.80.789.01 - DBT for LPG	332.00	14.94	317.06
140	2802.80.796.01 - DBT for LPG	172.00	7.75	164.25

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Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
Grant No.78 - Ministry of Ports, Shipping and Waterways				
141	5056.00.797.01 - Transfer to Central Road & Infrastructure Fund	100.00	0.00	100.00
Grant No.79 - Ministry of Power				
142	2801.02.800.01 - Manufacturing Zones Under Atmanirbhar Bharat Package	100.00	0.00	100.00
143	2801.05.796.04 - Reform Linked Distribution Scheme	584.09	194.73	389.36
144	2801.80.004.04 - Research and Training	302.77	174.96	127.81
145	2801.80.103.01 - Conservation and Energy Efficiency	210.00	77.16	132.84
Grant No.86 - Ministry of Road Transport and Highways				
146	3055.00.004.28 - Road Safety financed from Central Road and Infrastructure Fund	189.50	68.67	120.83
147	3055.00.797.01 - Block Grant for Transfer to Central Road and Infrastructure Fund	328.00	199.00	129.00
148	5054.01.337.06 - Union Territory Governments without Legislature financed from Central Road and Infrastructure Fund	346.38	99.56	246.82
Grant No.87 - Department of Rural Development				
149	2505.02.101.09 - Capacity Building and Technical Support	400.00	12.71	387.29
150	3602.06.101.26 - National Social Assistance Programme	119.75	19.28	100.47
Grant No.88 - Department of Land resources				
151	3601.06.789.45 - Pradhan Mantri Krishi Sinchai Yojana - Watershed Development Component	332.00	169.79	162.21
Grant No.89 - Department of Science and Technology				
152	3425.60.200.68 - Science and Technology Institutional and Human Capacity Building	1,078.00	740.23	337.77
153	3425.60.200.70 – Innovation, Technology Development and Deployment	617.00	409.41	207.59
154	3425.60.200.71 - Research and Development	521.03	173.62	347.41
155	3425.60.600.03 - Payment against receipts under R & D Cess	100.00	0.00	100.00
Grant No.90 - Department of Biotechnology				
156	3425.60.200.37 - Industrial and Entrepreneurship Development	361.00	238.46	122.54
Grant No.92 - Ministry of Skill Development and Entrepreneurship				
157	2230.03.789.08 - Pradhan Mantri Kaushal Vikas Yojana	290.52	122.06	168.46
158	3601.06.101.36 - Pradhan Mantri Kaushal Vikas Yojana	434.58	246.37	188.21
Grant No.93 - Ministry of Social Justice and Empowerment				
159	2225.01.789.29 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	126.50	2.26	124.24
Grant No.95 - Department of Space				

Sl. No.	Minor/Sub-head	Sanctioned Provision	Actual Disbursement	Savings
160	3402.00.101.39 - Semi-Conductor Laboratory	400.00	80.00	320.00
161	5402.00.101.17 - Satish Dhawan Space Centre - SHAR	245.00	103.96	141.04
162	5402.00.101.31 - Navigation Satellite System	159.53	55.44	104.09
163	5402.00.101.37 - Semi Cryogenic Engine Development	197.80	40.89	156.91
164	5402.00.101.48 - ISRO Propulsion Complex	236.00	111.32	124.68
165	5402.00.101.72 - GSLV Continuation Programme (Phase 4)	199.75	64.52	135.23
166	5402.00.101.73 - Network for Space Objects Tracking and Analysis	124.00	8.71	115.29
Grant No.96 – Ministry of Statistics and Programme Implementation				
167	3454.02.204.19 - Capacity Development (Capacity Development of CSO and Institutional Development & Capacity Building)	499.03	319.83	179.20
Grant No.98 - Ministry of Textiles				
168	2852.08.202.62 - Textiles Infrastructure and Mega Clusters	203.83	97.56	106.27
169	2852.08.202.63 - Research and Development and Institutional Development	175.00	67.13	107.87
Grant No.99 - Ministry of Tourism				
170	3452.01.101.19 - Pilgrimage Rejuvenation and Spiritual Heritage Augmentation Drive (PRASHAD)	235.00	91.50	143.50
171	3452.01.101.22 - Development of Iconic Tourist Destinations	130.00	0.00	130.00
172	3452.80.104.01 - Direct Expenditure	409.00	67.13	341.87
Grant No.100 - Ministry of Tribal Affairs				
173	2225.02.796.24 - National Tribal Welfare Programme	851.63	399.22	452.41
174	3601.08.796.05 - Welfare of Scheduled Tribes- Grants under proviso to Article 275(1) of the Constitution (Charged)	1,069.71	759.30	310.41
Grant No.101 - Ministry of Women and Child Development				
175	2235.02.102.50 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	315.52	172.46	143.06
176	2235.02.102.51 - Saksham Anganwadi and POSHAN II (Anganwadi Services- Poshan Abhiyan- Scheme for Adolescent Girls)	570.00	93.40	476.60
Grant No.102 - Ministry of Youth Affairs and Sports				
177	2204.00.104.56 - Khelo India	621.00	406.00	215.00
Total		69,282.79	29,766.00	39,516.79

Annexure 4.7
{Refer to Paragraph 4.2.2.4}
Non-surrender of savings

(₹ in crore)

Sl. No.	Grant No. & Description	Savings	Total Surrender	Amount not surrendered
1	1-Department of Agriculture and Farmers Welfare	22,427.54	21,005.13	1,422.41
2	3-Atomic Energy	1,020.85	612.85	408.00
3	4-Ministry of AYUSH	386.72	366.25	20.47
4	8-Ministry of Civil Aviation	1,355.50	1,352.36	3.14
5	11-Department for Promotion of Industry and Internal Trade	2,690.64	2,640.40	50.24
6	12-Department of Posts	2,323.66	1,585.00	738.66
7	16-Ministry of Cooperation	419.52	89.39	330.13
8	19-Ministry of Defence (Civil)	4,687.44	4,120.00	567.44
9	20-Defence Services (Revenue)	2,607.06	0.00	2,607.06
10	21-Capital Outlay on Defence Services	9,663.60	3,711.91	5,951.69
11	23-Ministry of Development of North Eastern Region	1,806.07	1,805.83	0.24
12	24-Ministry of Earth Sciences	1,071.91	811.68	260.23
13	25-Department of School Education and Literacy	14,659.28	14,621.34	37.94
14	26-Department of Higher Education	1,846.16	310.25	1,535.91
15	27-Ministry of Electronics and Information Technology	5,399.76	4,555.95	843.81
16	29-Ministry of External Affairs	1,021.84	281.17	740.67
17	32-Department of Financial Services	4,099.21	4,097.78	1.43
18	36-Direct Taxes	661.69	602.61	59.08
19	37-Indirect Taxes	7,143.97	6,990.84	153.13
20	39-Interest Payments	2,118.44	0.00	2,118.44
21	43-Department of Fisheries	757.94	752.11	5.83
22	44-Department of Animal Husbandry and Dairying	1,659.16	1,580.89	78.27
23	45-Ministry of Food Processing Industries	1,486.89	1,485.35	1.54
24	46-Department of Health and Family Welfare	14,472.40	14,284.54	187.86
25	47-Department of Health Research	768.56	749.07	19.49
26	48-Department of Heavy Industries	593.49	592.09	1.40
27	49-Ministry of Home Affairs	3,333.44	3,193.68	139.76
28	51-Police	5,507.19	2,331.15	3,176.04
29	55-Ladakh	1,778.34	1,775.84	2.50
30	57-Transfers to Delhi	207.52	207.50	0.02
31	60-Ministry of Housing and Urban Affairs	1,396.41	1,157.31	239.10
32	61-Ministry of Information and Broadcasting	157.88	0.01	157.87
33	62-Department of Water Resources, River Development and Ganga Rejuvenation	6,845.58	5,831.98	1,013.60
34	63-Department of Drinking Water and Sanitation	74,622.70	74,622.69	0.01
35	64-Ministry of Labour and Employment	2,093.08	2,056.02	37.06
36	65-Law and Justice	465.91	422.99	42.92
37	68-Ministry of Micro, Small and Medium Enterprises	144.34	134.47	9.87

Sl. No.	Grant No. & Description	Savings	Total Surrender	Amount not surrendered
38	71-Ministry of New and Renewable Energy	1,449.87	1,277.86	172.01
39	76-Ministry of Petroleum and Natural Gas	3,530.85	2,970.83	560.02
40	78-Ministry of Ports, Shipping and Waterways	221.93	112.82	109.11
41	79-Ministry of Power	8,210.70	5,350.20	2,860.50
42	86-Ministry of Road Transport and Highways	3,585.99	1,219.47	2,366.52
43	87-Department of Rural Development	6,122.99	4,020.26	2,102.73
44	89-Department of Science and Technology	1,442.24	1,100.03	342.21
45	92-Ministry of Skill Development and Entrepreneurship	1,611.16	1,607.34	3.82
46	94-Department of Empowerment of Persons with Disabilities	223.08	220.92	2.16
47	95-Department of Space	3,542.16	3,430.45	111.71
48	96-Ministry of Statistics and Programme Implementation	1,681.78	1,681.38	0.40
49	98-Ministry of Textiles	9,009.47	9,006.69	2.78
50	99-Ministry of Tourism	1,696.75	1,630.77	65.98
51	101-Ministry of Women and Child Development	1,660.23	1,654.96	5.27
52	102-Ministry of Youth Affairs and Sports	494.14	460.73	33.41
Total				31,701.89

Annexure 4.8
{Refer to Paragraph 4.2.2.5}

Large surrender under Major Head 2552- North Eastern Region

(₹ in crore)

Sl. No.	Department/Ministry	Sanctioned Provision (O+S)	Re-appropriation to functional heads	Savings after re-appropriation	Amount Surrendered	Lapsed Amount
A	B	C	D	E=C-D	F	G=E-F
1	Department of Agriculture and Farmers' Welfare	12,332.62	8,141.36	4,191.26	4,191.24	0.02
2	Department of Consumer Affairs	156.72	6.05	150.67	150.67	0.00
3	Department of Animal Husbandry and Dairying	371.67	171.32	200.35	200.33	0.02
Total		12,861.01	8,318.73	4,542.28	4,542.24	0.04

Annexure 4.9
{Refer to Paragraph 4.2.2.6}

Categorisation of savings

Category	Amount (₹ in crore)	Remarks
Unrealistic budget estimation	5,56,731.65	This included reasons like less/non-utilisation of ways & means advances, instrument owing to availability of surplus cash in Government's account (₹5,42,404.00 crore); and discontinuation of Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) and availability of unspent balances with Food Corporation of India (₹1,4327.65 crore).
Reasons representing gaps and shortfalls in performance in schemes and activities	3,48,206.50	This included reasons like requirement of less funds (₹22,073.06 crore); receipt/release of less funds (₹19,983.38 crore); less/non receipt of proposals/claims/ bills/demand (₹49,142.75 crore); less/non/late receipt of utilisation certificates (₹6,611.97 crore); non-fulfilment of required criteria for release of funds (₹35,277.97 crore); non-procurement of items (₹12,498.69 crore); gaps in scheme delivery (₹13,173.76 crore); and lower volume of issuance of bills, scrips, guarantees etc.; lower volume of investment; switching of transactions/ securities (₹1,89,444.92 crore).
Due to regulation of expenditure	1,45,268.78	This category mainly includes reason like reduction of provision at RE stage by the Ministry of Finance (₹1,13,735.36 crore) and less receipt of proposal for Special Assistance to States (₹31,533.42 crore).
Non-transfer of funds to Reserve Funds	11,406.59	Less transfer to Central Road and Infrastructure Fund (CRIF) (1,306.58 crore); and funds did not transfer to Madhyamik and Uchcharat Shiksha Kosh (MUSK) due to late finalisation of accounting procedure (₹10,100.01 crore)

Annexure 4.10
{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.3-Atomic Energy					
1	3401.00.004.22-Research Centres of BARC	2,243.00	121.15	2,237.22	126.93
2	3401.00.004.24-Research Centres of RRCAT	387.56	10.15	382.80	14.91
3	3401.00.004.27-Autonomous Bodies and Research Support	3,029.10	249.20	2,831.48	446.82
Grant No.13-Department of Telecommunications					
4	3275.00.103.02-Compensation for R&D	0.00	130.00	0.00	130.00
Grant No.19-Ministry of Defence (Civil)					
5	2052.00.092.02-Defence Accounts Department (DAD)	2,230.90	31.21	2,159.44	102.67
Grant No.20-Defence Services (Revenue)					
6	2076.00.109-Inspection Organisation	1,283.08	54.21	1,155.71	181.58
7	2076.00.113-National Cadet Corps	1,956.23	81.24	1,882.36	155.11
Grant No.23-Ministry of Development of North Eastern Region					
8	4552.00.796.03-Prime Minister's Development Initiative for North East Region (PM-DevINE)	0.00	40.00	0.00	40.00
Grant No.30-Department of Economic Affairs					
9	3475.00.115.01-Assistance for Infrastructure Development-Viability Gap Funding	400.00	448.61	0.00	848.61
10	3475.00.797.03-Gold Reserve Fund	2,498.00	62.00	2,424.85	135.15
Grant No.32-Department of Financial Services					
11	2235.60.102.04-Payment to Life Insurance Corporation of India for Pension Plan for Senior Citizens	568.48	16.98	139.12	446.34
Grant No.36-Direct Taxes					
12	4059.01.051.20-Acquisition of Land & Construction office Building for Income Tax Department	285.99	69.72	151.79	203.92
Grant No.51-Police					
13	2055.00.001.06-Intelligence Bureau	3,039.06	76.55	2,807.42	308.19
14	2055.00.102.01-Establishment	28,719.69	544.28	28,718.93	545.04
15	2055.00.106.01-Establishment	1,155.07	19.61	1,107.19	67.49
16	2055.00.107.01-Direction and Administration	12,755.71	129.20	12,721.50	163.41
Grant No.71-Ministry of New and Renewable Energy					
17	2810.00.101.05-Solar Energy	3,709.89	32.32	3,516.59	225.62
Grant No.77-Ministry of Planning					
18	5475.00.004.01-Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	10.00	10.00	0.00	20.00

Sl. No.	Minor / Sub-head	Original Provision	Supplementary Provision	Disbursement	Savings
Grant No.87-Department of Rural Development					
19	2505.02.789.02-Assistance to District Rural Development Agencies/District Programme Coordinators and Others	15,380.88	1,480.53	12,250.58	4,610.83
20	2505.02.796.02-Assistance to District Rural Development Agencies/District Programme Coordinators and Others	11,427.67	1,370.92	11,291.99	1,506.60
Grant No.88-Department of Land Resources					
21	2501.05.101.12-Professional Support and Other Activities (Charged)	0.00	10.25	0.00	10.25
Total		91,080.31	4,988.13	85,778.97	10,289.47

Annexure 4.11A
{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	2401.00.796.47-Pradhan Mantri Fasal Bima Yojna (PMFBY)	30.71	72.92
Grant No.12 - Department of Posts			
2	3201.02.103.02-AIR	16.79	71.19
3	3201.07.101.01-Superannuation and Retirement Allowances	17.47	126.11
Grant No.13 - Department of Telecommunications			
4	3275.00.190.01-Waiver of Guarantee Fee	20.00	31.08
Grant No.16 - Ministry of Cooperation			
5	2425.00.108.26-Integrated Scheme on Agriculture Cooperation	49.67	265.31
Grant No.19-Ministry of Defence (Civil)			
6	2037.00.102.06-Coast Guard Organisation	82.53	212.91
7	2055.00.104.02-Charges paid in respect of J & K Light Infantry (JAKLI)	14.95	51.20
Grant No.20-Defence Services (Revenue)			
8	2077.00.111-Works	50.00	57.39
9	2080.00.110-Stores	54.42	63.73
Grant No.21-Capital Outlay on Defence Services			
10	4076.08.209-Assistance for Prototype Development under Make Procedure	295.49	1,514.00
Grant No.27 - Ministry of Electronics and Information Technology			
11	2852.07.102.02-Electronic Governance Programme	89.64	245.30
Grant No.29 - Ministry of External Affairs			
12	3605.00.101.13-Aid to Maldives	40.00	216.84
13	7605.00.097.01-Loan for on-going Hydro-Power Projects in Bhutan	14.64	16.68
Appropriation No.39 - Interest Payments			
14	2049.01.130.-Interest on Gold Monetisation Scheme, 2015	10.00	20.64
15	2049.03.104.04-State Railway Provident Fund	432.29	607.69
16	2049.03.109.10-Special Deposits of Provident Superannuation Gratuity Fund	220.44	252.92
Grant No.51 – Police			
17	4055.00.214.02-Indo-Pak Border Works	203.56	244.61
Grant No.61 - Ministry of Information and Broadcasting			
18	2221.80.102.01-Prasar Bharti	18.34	53.69
Grant No.71 - Ministry of New and Renewable Energy			
19	2810.00.101.07-Programme for Wind and other Renewable Energy	148.14	152.47
Grant No.87 - Department of Rural Development			
20	3601.06.797.07-Transfer to Central Roads Fund/Central Road and Infrastructure Fund (PMAY-G)	2,000.03	4,104.86
Grant No.95 - Department of Space			
21	3402.00.101.64-Indian Space Research Organisation Headquarters	12.06	12.23
Total		3,821.17	8,393.77

Annexure 4.11B
{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 Provisions	Amount of Re-appropriation from the Head	Final Excess expenditure under the head
Grant No.12-Department of Posts				
1	3201.02.104.01-Research and Development	211.04	54.81	15.13
2	3201.60.102.03-Service Discharge Benefit Scheme for GDS	57.04	21.61	14.17
Grant No.19-Ministry of Defence (Civil)				
3	5054.02.337.03-Works under Border Roads Organisation (Charged)	35.00	15.00	10.92
Grant No.20-Defence Services (Revenue)				
4	2077.00.112 - Joint Staff	4,094.59	316.76	26.15
5	2078.00.105 - Transportation	1,096.52	59.73	54.92
Grant No.22-Defence Pensions				
6	2071.02.102.03-Leave Encashment	332.79	49.15	21.66
Grant No.29-Ministry of External Affairs				
7	2061.00.798.02-Other International Organisations	50.00	35.00	32.46
8	3605.00.101.12- Sri Lanka-Other Aid Programmes	200.00	125.00	51.04
Grant No.30- Department of Economic Affairs				
9	4046.00.206.06-Gold Monetization Scheme 2015	2,000.00	1,100.00	189.21
Grant No.41- Pensions				
10	2071.01.102.01-Ordinary Pensions	4,875.00	425.00	128.97
Total		12,951.98	2,202.06	544.63

Annexure 4.12
{Refer to Paragraph 4.5.1}

Augmentation of provision to object heads without prior approval

(₹ in crore)

Sl. No.	Head of Account	TA*	TE*	Excess over TA
Grant No. 92, Ministry of Skill Development and Entrepreneurship (Object Head 31-'Grants-in-aid-General')				
1	2230.03.789.08.14.31-EAP-Skill Strengthening for Industrial Value Enhancements (STRIVE) (SCSP Component)	0.66	7.11	6.45
2	2230.03.796.09.14.31-EAP-Skill Strengthening for Industrial Value Enhancements (STRIVE) (TSP Component)	0.34	1.17	0.83
<p>The Ministry stated (September 2023) that DEA's OM dated 25.05.2006 has been issued in the context of 'New Service/ New Instrument of Service'. For the existing schemes, Gol's Decision No. 3 (ii) under Rule 10 of Delegation of Financial Power Rules is relevant. It was also stated that the re-appropriations from MH-2552 were done with the approval of Secretary, MSDE.</p> <p>Reply of the Ministry is not acceptable, as prior approval of Parliament should have been taken for augmenting the provision by way of re-appropriation to the object head '31-Grants-in-aid General' under Major Head 2230.</p>				
Total				7.28

* TA = Total authorisation (including NER provisions), TE= Total expenditure

Annexure 4.13
{Refer to Paragraph 4.6.1}

Rush of expenditure during March 2023 and/or last quarter of 2022-23

(₹ in crore)

Sl. No.	Description of the grants	Budget Estimates (Revised Estimates)	Expenditure in March	Percentage of expenditure in March#	Expenditure incurred during last quarter	Percentage of expenditure during last quarter#	Reasons as furnished by the Ministries /Departments
1	7- Department of Pharmaceuticals	2,244.15 (2,268.54)	819.12	36.50 (36.11)	1,473.04	65.64 (64.93)	The Department stated in August 2023 that the increased expenditure in last quarter/March was due to enhancement of budget of the Department at RE stage and the expenditure of the same was to be completed by end of financial year 2022-23.
2	29-Ministry of External Affairs	17,255.00 (16,974.04)	3,359.06	19.47 (19.79)	6,478.80	37.55 (38.17)	The matter was reported to the Ministry in August 2023; reply is awaited
3	65- Ministry of Law & Justice	3,593.48 (3,518.46)	3,736.98	103.99 (106.21)	4,864.36	135.37 (138.25)	-do-
4	74- Ministry of Personnel, Public Grievances and Pensions	2,337.18 (2,320.37)	354.95	15.19 (15.30)	888.16	38.00 (38.28)	The Ministry stated in September 2023 that the order for 1st batch of supplementary Demands for grants was issued in the last quarter of the financial year after obtaining the approval of the Parliament and assent of the President, which has resulted in excessive expenditure in the last quarter of the year.
5	76- Ministry of Petroleum and Natural Gas	8,939.86 (33,883.55)	5,526.47	61.82 (16.31)	27,664.43	309.45 (81.65)	The matter was reported to the Ministry in July 2023; reply is awaited
6	77-Ministry of Planning	321.42 (1,031.53)	526.21	163.71 (51.01)	647.04	201.31 (62.73)	The matter was reported to the Ministry in August 2023; reply is awaited
7	87-Department of Rural Development	1,35,944.29 (1,81,121.80)	37,101.26	27.29 (20.48)	67,336.12	49.53 (37.18)	-do-
8	94- Department of Empowerment of Persons with Disabilities	1,212.42 (1,015.98)	341.70	28.18 (33.63)	416.81	34.38 (41.03)	-do-

Figures in parenthesis indicate percent with respect to revised estimates.

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