

**The CAG's Report on
Union Government Accounts 2003-04**

**APPENDIX-VI-A
(Refers to Paragraph 6.4)
Authorisation and Disbursements**

(Rupees in crore)

Nature of disbursements	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual disbursements	Unspent provision
A - Civil					
Voted					
I. Revenue	208340.36	15888.42	224228.78	208266.66	15962.12
II. Capital	19634.00	1862.50	21496.50	16584.44	4912.06
III. Loans and Advances	7085.76	1516.62	8602.38	6249.22	2353.16
Total	235060.12	19267.54	254327.66	231100.32	23227.34
Charged					
IV. Revenue	143833.47	4743.53	148577.00	143837.58	4739.42
V. Capital	35.74	4.32	40.06	25.96	14.10
VI. Public Debt	367078.53	21701.79	388780.32	430963.06	*(+)42182.74
VII. Loans and Advances	25762.72	1115.19	26877.91	25062.38	1815.53
Total	536710.46	27564.83	564275.29	599888.98	*(+)35613.69
Grand Total	771770.58	46832.37	818602.95	830989.30	*(+)12386.35
Recoveries in reduction of disbursements			12557.20	12868.21	
Total Net Provision			806045.75		
Total Net Disbursement				818121.09	
B - Posts					
Voted					
I. Revenue	5595.33	211.17	5806.50	5735.88	70.62
II. Capital	129.17	0.01	129.18	48.16	81.02
Total	5724.50	211.18	5935.68	5784.04	151.64
Charged					
III. Revenue	0.02	0.20	0.22	0.18	0.04
IV. Capital	-	0.23	0.23	0.20	0.03
Total	0.02	0.43	0.45	0.38	0.07
Grand Total	5724.52	211.61	5936.13	5784.42	151.71
Recoveries in reduction of disbursements			85.50	103.91	
Total Net Provision			5850.63		
Total Net Disbursement				5680.51	

*Excess

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Nature of disbursements	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual disbursements	Unspent provision	
C - Defence Services						
Voted						
I. Revenue	46651.19	238.04	46889.23	45554.27	1334.96	
II. Capital	20942.46	-	20942.46	16856.00	4086.46	
Total	67593.65	238.04	67831.69	62410.27	5421.42	
Charged						
III. Revenue	15.34	2.14	17.48	12.19	5.29	
IV. Capital	10.30	-	10.30	6.61	3.69	
Total	25.64	2.14	27.78	18.80	8.98	
Grand Total	67619.29	240.18	67859.47	62429.07	5430.40	
Recoveries in reduction of disbursements			312.39	276.41		
Total Net Provision			67547.08			
Total Net Disbursement				62152.66		
D - Railways						
Voted	75630.77	1519.66	77150.43	75676.23	1474.20	
Charged	40.66	14.12	54.78	60.49	*(+) 5.71	
Total	75671.43	1533.78	77205.21	75736.72	1468.49	
Recoveries in reduction of disbursements			24045.93-	23911.20		
Total Net Provision			53159.28			
Total Net Disbursement				51825.52		
Total	Voted	384009.04	21236.42	405245.46	374970.86	30274.60
CFI	Charged	536776.78	27581.52	564358.30	599968.65	*(+) 35610.35
Grand Total CFI		920785.82	48817.94	969603.76	974939.51	*(+) 5335.75
Total recoveries in reduction of expenditure				37159.73		
Total CFI as per Finance Account				937779.78		

* Excess

Note: In demands for grants, provision for the charged disbursements is called appropriation and for voted disbursements, it is called grant.

CFI: Consolidated Fund of India

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**APPENDIX-VI-B
(Refers to Paragraph 6.6)
Net Unspent Provision in Grants/Appropriations**

(Rupees in crore)

Grants and Appropriations affected	Unspent provision		Excess		Net unspent provision	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
A - Civil						
Voted	15966.10	7266.64	3.98	1.43	15962.12	7265.21
No. of grants	90	63	1	3		
Charged	4741.47	1829.63	2.05	42182.74	4739.42	(+)40353.11
No. of Appropriations	36	12	2	1		
B – Posts						
Voted	70.62	81.02	-	-	70.62	81.02
No. of grants	1	1	-	-		
Charged	0.04	0.03			0.04	0.03
No. of Appropriations	1	1				
C – Defence Services						
Voted	1372.46	4086.46	37.50	-	1334.96	4086.46
No. of grants	4	1	1	-		
Charged	5.29	3.69	-	-	5.29	3.69
No of Appropriations	5	1				
D – Railways						
Voted	2057.13	582.08	753.29	411.72	1303.84	170.36
No. of grants	13	1	2	1	-	-
Charged	2.54	2.03	7.94	2.34	*(+) 5.40	*(+) 0.31
No. of Appropriations	5	1	6	1	-	-

* Excess

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APPENDIX-VI-C
(Refers to Paragraph 6.7)
Proportion of Charged and Voted Disbursements under Civil Ministries

(Rupees in crore)

Sl. No	Year	Authorisation			Disbursements			Percentage of	
		Voted	Charged	Total	Voted	Charged	Total	Voted	Charged
1.	1992-93	74367	141321	215688	68904	134672	203576	34	66
2.	1993-94	88069	203866	291935	82497	188621	271118	30	70
3.	1994-95	94380	254781	349161	87054	216958	304012	29	71
4.	1995-96	96720	282079	378799	90196	231831	322027	28	72
5.	1996-97	107583	313320	420903	96316	280355	376671	26	74
6.	1997-98	145613	486038	631651	132239	452232	584471	23	77
7.	1998-99	139083	504105	643188	139488	468679	608167	23	77
8.	1999-2000	157780	512075	669855	148642	453196	601838	25	75
9.	2000-01	173677	530530	704207	160753	405289	566042	28	72
10.	2001-02	218136	481679	699815	201574	473950	675524	30	70
11.	2002-03	230649	547152	777801	213833	504119	717952	30	70
12.	2003-04	254328	564275	818603	231100	599889	830989	28	72

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APPENDIX-VI-D

(Refers to Paragraph 6.10)

Rush of Expenditure during the month of March 2004

(Rupees in crore)

Sl. No.	Description of the Grant and Major Head	Total expdr under major head	Expdr in March	Percent-age of expdr in March to total expdr
1 – Department Agriculture and Co-operation				
1.	2401 – Crop Husbandry	1294.57	607.63	47
2.	2425 – Co-operation	42.36	17.51	41
3.	6425 –Loans for Co-operation	76.56	27.62	36
3 – Department of Animal Husbandry and Dairying				
4.	4405 – Capital Outlay on Fisheries	8.91	7.82	88
5 – Atomic Energy				
5.	4859-Capital Outlay on Telecommunication and Electronics Industries	7.00	2.00	29
6.	5401-Capital Outlay on Atomic Energy Research	252.50	72.05	29
6 – Nuclear Power Schemes				
7.	2801-Power	1261.09	504.17	40
8.	4801-Capital Outlay on Power Projects	1293.28	328.23	25
7 – Department of Chemicals & Petro Chemicals				
9.	2852 – Industries	42.45	17.87	42
10.	4857 – Capital Outlay on Chemicals & Petro Chemical Industries	1.50	1.50	100
11.	6856 – Loans for Petro Chemical Industries	0.87	0.37	43
8 – Department of Fertilizers				
12.	3475 – Other General Economic Services	520.98	520.98	100
13.	6855 – Loans for Fertiliser Industries	438.90	104.18	24
9 – Ministry of Civil Aviation				
14.	7053 – Loans for Civil Aviation	11.04	4.54	41
10 – Ministry of Coal				
15.	2230 – Labour and Employment	29.38	8.38	29
11 – Ministry of Mines				
16.	4853 – Capital Outlay on non-ferrous mining and Metallurgical Industries	114.10	94.09	82

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Sl. No.	Description of the Grant and Major Head	Total expdr under major head	Expdr in March	Percent-age of expdr in March to total expdr
12 – Ministry of Commerce				
17.	2407 – Plantations	416.64	253.91	61
18.	5453 – Capital Outlay on Foreign Trade and Export Promotion	349.84	167.12	48
13 – Department of Industrial Policy and Promotion				
19.	2852 – Industries	141.05	56.01	40
20.	2885 – Other Outlay on Industries and Minerals	106.53	43.57	41
21.	3475 – Other General Economic Services	29.76	8.25	28
22.	4059 – Capital Outlay on Public Works	19.99	12.48	62
16 – Department of Information Technology				
23.	2250-Other Social Services	0.27	0.11	41
24.	2852-Industries	286.62	113.21	40
25.	3453-Foreign Trade and Export Promotion	6.54	5.34	82
26.	4859-Capital Outlay on Telecommunications and Electronic Industries	9.83	3.58	36
27.	5475-Capital Outlay on Other General Economic Services	50.36	24.08	48
17 – Department of Consumer Affairs				
28.	5475 – Capital Outlay on Other General Economic Services	0.63	0.24	38
27 – Department of Development of North Eastern Region				
29.	2070-Other Administrative Services	4.43	1.06	24
30.	2885-Other Outlays on Industries	15.40	15.40	100
31.	3601-Grants-in-aid to State Governments	785.00	184.80	24
32.	7601-Loans and Advances to State Governments	87.22	21.62	25
28 – Ministry of Disinvestment				
33.	3451 – Secretariat Economic Services	47.42	12.08	25
29 – Ministry of Environment and Forests				
34.	2406-Forestry & Wildlife	358.04	105.96	30
35.	3435-Ecology and Environment	386.06	130.88	34

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36.	4406-Capital Outlay on Forestry & Wildlife	7.48	3.10	41
37.	6406-Loans for Forestry & Wildlife	5.00	2.00	40
30 – Ministry of External Affairs				
38.	2061-External Affairs	1805.06	405.07	22
39.	2070-Other Administrative Services	22.15	16.45	74
40.	4059-Capital Outlay on Public Works	22.34	10.98	49
41.	4216-Capital Outlay on Housing	14.25	11.15	78
31 – Department of Economic Affairs				
42.	2075-Miscellaneous General Services	1.47	1.46	100
43.	3054-Roads and Bridges	866.00	866.00	100
44.	3475-Other General Economic Services	177.41	169.11	95
45.	3605-Technical and Economic Cooperation with other Countries	119.40	65.29	55
32 – Currency, Coinage and Stamps				
46.	2046-Currency, Coinage and Mint	586.47	190.28	32
47.	2047-Other Fiscal Services	244.74	83.36	34
48.	4047-Capital Outlay on Other Fiscal Services	17.25	4.07	24
35 – Transfers to State and Union Territory Governments				
49.	2075-Miscellaneous General Services	50.00	50.00	100
41 – Department of Revenue				
50.	4059-Capital Outlay on Public Works	43.00	43.00	100
42 – Direct Taxes				
51.	4059-Capital Outlay on Public Works	12.68	5.38	42
52.	4075-Capital Outlay on Miscellaneous General Services	1.63	0.90	55
43 – Indirect Taxes				
53.	4047-Capital Outlay on Other Fiscal Services	15.19	8.94	59
54.	4216-Capital Outlay on Housing	10.28	5.94	57

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45 – Ministry of Food Processing Industries				
55.	2405 – Fisheries	13.70	8.70	64
56.	2408 – Food Storage and warehousing	47.55	18.64	39
46 – Department of Health				
57.	3601-Grants-in-aid to State Governments	278.29	131.44	47
58.	3602-Grants-in-aid to Union Territory Governments	2.47	1.34	54
59.	3606-Aid, Materials and Equipments	25.18	12.44	49
60.	4210-Capital Outlay on Medical and Public Health	241.78	84.54	35
47 – Department of Indian System of Medicine and Homoeopathy				
61.	3602-Grants –in-aid to Union Territory Governments	0.12	0.12	100
49 – Department of Heavy Industry				
62.	6860-Loans to Consumer Industries	25.88	19.66	76
50 – Department of Public Enterprise				
63.	2852-Industries	9.16	2.73	30
51 – Ministry of Home Affairs				
64.	2250-Other Social Services	1.28	0.91	71
65.	3601-Grants –in-aid to State Governments	85.43	47.30	55
66.	4059- Capital Outlay on Public Works	16.31	8.01	49
53 – Police				
67.	3601-Grants –in- aid to State Governments	1106.95	751.46	68
68.	4055-Capital Outlay on Police	1319.09	673.44	51
69.	7601-Loans and Advances to State Governments	24.48	13.98	57
54 – Other Expenditure of Ministry of Home Affairs				
70.	2070-Other Administrative Services	6.79	2.42	36
71.	2250-Other Social Services	0.58	0.52	90
72.	3053-Civil; Aviation	20.00	4.45	22
73.	3601 Grants –in-aid to State Governments	410.13	192.22	47

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56 – Department of Elementary Education and Literacy				
74.	3602-Grants-in-aid to Union Territory Governments	4.23	1.87	44
58 - Department of Women and Child Development				
75.	2235-Social Security and Welfare	168.78	41.64	25
59 - Ministry of Information and Broadcasting				
76.	2205-Art and Culture	3.20	1.23	38
77.	4220-Capital Outlay on Information and Publicity	9.53	8.35	88
60 - Ministry of Labour				
78.	4250-Capital Outlay on Other Social Services	0.01	0.01	100
62 - Ministry of Law and Justice				
79.	2014-Administration of Justice	22.04	7.84	36
80.	2015-Election	449.55	147.14	33
81.	3601-Grants-in-aid to State Governments	89.37	46.50	52
82.	3602-Grants –in-aid to Union Territory Governments	5.92	2.92	49
67 - Ministry of Personnel, Public Grievances and Pension				
83.	7601-Loans &Advances to State Governments	9.00	4.50	50
68 – Ministry of Petroleum and Natural Gas				
84.	4802- Capital Outlay on Petroleum	319.36	319.36	100
69 - Ministry of Planning				
85.	3475-Other General Economic Services	12.22	3.10	25
70 - Ministry of Power				
86.	2801-Power	1435.44	451.01	31
76 - Ministry of Road Transport and Highways				
87.	3451 Sectt. Economic Services	35.19	5.89	17
88.	3054-Roads & Bridges	3952.28	3685.47	93
89.	3055-Road Transport	34.55	15.92	46
90.	3601-Grants-in-aid to State Governments	1434.73	369.99	26
91.	7075-Loans for Other Transport Services	289.78	174.94	60

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78 - Department of Land Resources				
92.	2506-Land Reforms	0.25	0.25	100
80 - Department of Science and Technology				
93.	5425-Capital on Other Scientific and Environmental Research	15.61	8.97	57
94.	5455-Capital Outlay on Meteorology	39.43	19.30	49
82 - Department of Bio-Technology				
95.	3425-Other Scientific Research	257.59	63.66	25
83 - Ministry of Shipping				
96.	3051 – Ports & Light Houses	353.56	241.67	68
97.	2852-Industries	12.39	12.28	99
98.	3056- Inland water Transport	85.09	33.89	40
99.	5051 Capital Outlay on Ports and Light Houses	47.43	17.03	36
100.	5052 Capital Outlay on Shipping	3.62	1.79	49
101.	5075- Capital Outlay on Inland Water Transport Service	1.09	1.09	100
85 - Ministry of Social Justice and Empowerment				
102.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	57.45	25.51	44
103.	3601-Grants –in-aid to State Governments	811.45	312.45	39
104.	3602-Grants –in-aid to Union Territory Governments	4.42	1.40	32
105.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	89.62	86.26	96
86 - Department of Space				
106.	3402-Space Research	1372.70	356.84	26
87 - Ministry of Statistics and Programme Implementation				
107.	5475-Capital Outlay on Other General Economic Services	3.70	2.30	62

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88 - Ministry of Steel				
108.	2852 Industries	1047.15	972.45	93
89 - Ministry of Textiles				
109.	3453 Foreign Trade and Export Promotion	0.61	0.20	33
110.	3601 Grant-in-aid to State Governments	118.73	70.63	59
111.	4851 Capital Outlay on Village and Small Industries	7.27	7.27	100
90 - Department of Culture				
112.	2205-Art and Culture	521.84	127.53	24
113.	2251-Secretariat Social Services	13.87	3.52	25
114.	3601-Grants-in-aid to State Governments	2.26	1.41	62
91 - Department of Tourism				
115.	3452 -Tourism	165.15	49.60	30
116.	5452 -Capital Outlay on Tourism	223.31	88.29	40
92 - Ministry of Tribal Affairs				
117.	4225-Capital Outlay on Welfare of Schedules Castes, Scheduled Tribes and Other Backward Classes	17.29	15.42	89
93 - Andaman & Nicobar Island				
118.	2203-Technical Education	6.86	2.83	41
119.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.10	1.13	54
120.	3052-Shipping	140.80	47.66	34
121.	4055-Capital Outlay on Police	6.29	1.67	27
122.	4059-Capital Outlay on Public Works	10.61	6.20	58
123.	4405-Capital Outlay on Fisheries	1.63	1.29	79
124.	4408-Capital Outlay on Food Storage and Warehousing	1.05	0.53	50
125.	4711-Capital Outlay on Flood Control Project	4.01	1.30	32

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126.	4801-Capital Outlay on Power Projects	5.74	5.03	88
127.	5052-Capital Outlay on Shipping	60.00	15.72	26
128.	5053-Capital Outlay Civil Aviation	12.76	6.20	49
99 - Public Works				
129.	4059-Capital Outlay on Public Works	144.21	52.27	36
130.	4885 Capital Outlay on Industries and Minerals	3.93	1.51	38
131.	5052-Capital Outlay on Shipping	6.26	2.10	34
132.	5455 Capital Outlay on Meteorology	7.04	3.16	45
101 - Department of Urban Employment and Poverty Alleviation				
133.	2052 –Secretariat General Services	2.73	1.18	43
134.	2215 Water Supply & Sanitation	24.27	24.27	100
135.	3475 – Other General Economic Services	4.01	3.04	76
136.	3602 Grants- in- aid to Union Territory Governments	1.91	1.53	80
102 - Ministry of Water Resources				
137.	2705 – Command Area Development	2.57	2.07	81
138.	2711 –Flood Control and Drainage	101.09	21.93	22
139.	3601 – Grants-in-aid to State Governments	161.04	145.47	90
140.	4702 – Capital Outlay on Minor Irrigation	2.89	2.64	91
141.	4711– Capital Outlay on Flood Control Projects	1.78	1.61	90
103 - Department of Youth Affairs and Sports				
142.	2204-Sports and Youth Services	297.16	142.20	48
25 – Defence Services – Research and Development				
143.	2080-Defence Services- Research & Development	2710.91	640.77	24
26-Capital Outlay on Defence Services				
144.	4076-Capital Outlay on Defence Services	16862.61	5916.06	35