

**The CAG's Report on  
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**APPENDIX-VII-A  
(Refers to Paragraph 7.3)**

**Statement showing cases of expenditure without adequate re-appropriation of fund (excess of Rupees two crore and more)**

<i>(Rupees in crore)</i>				
Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expenditure
<b>Civil</b>				
<b>12-Department of Commerce</b>				
1.	Trade Representation - Trade Commissioners	O R	65.59 2.66	70.90 2.65
<b>30-Ministry of External Affairs</b>				
2.	Ministry of External Affairs	O R	128.92 R(-)22.32	109.43 2.83
3.	Special Delegations	O R	3.95 11.25	18.97 3.77
4.	Aid to Bhutan	O R	644.00 52.00	701.34 5.34
5.	ITEC Programme	O R	30.50 10.39	45.13 4.24
6.	External Affairs	O R	35.00 R(-)24.00	14.25 3.25
<b>31-Department of Economic Affairs</b>				
7.	Payment to Railways	O S R	1213.43 0.01 14.66	1327.81 99.71
<b>34-Interest Payments</b>				
8.	Interest on Market Loans	O S R	66558.00 650.22 1438.78	68764.56 117.56
9.	Discount on Treasury Bills- 91 Days Treasury Bills	O R	310.00 103.00	417.46 4.46
10.	Interest on Gold Bonds, 1998		--	17.03 17.03
11.	14 Days Treasury Bills	O R	160.00 30.00	208.69 18.69
12.	Compensation and Other Bonds	O R	2611.89 420.56	3417.67 385.23
13.	Bonds against Iraq Exports	O	17.91	42.44 24.53
14.	Interest on Loans from the IBRD	O R(-)	676.48 121.93	570.36 15.81
15.	Interest on Loans from Asian Development Bank	O R(-)	355.90 97.29	283.18 24.58
16.	Other State Provident Funds	O R	977.46 4.52	996.68 14.70
17.	State Railway Provident Fund	O R	737.94 (-)3.23	745.68 10.97

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Sl. No.	Sub-head		Provision	Actual expenditure	Final excess expenditure
18.	Special Securities issued to Nationalised Banks	O	1887.00	1931.87	11.24
		R	33.63		
19.	Bonus for undisbursed Pay of India Ranks	O	50.03	66.41	3.01
		R	13.37		
20.	Interest on Deposits Scheme for Retiring Government employees	O	80.00	97.08	12.08
		R	5.00		
21.	Railway Depreciation Reserve Fund	O	66.81	150.28	17.32
		R	66.15		
22.	Badarpur Thermal Power Station Depreciation Reserve Fund	O	97.43	91.95	2.99
		R	(-) 8.47		
23.	Interest on Railway Development Fund	O	0.04	18.99	12.12
		R	6.83		
24.	Railway Pension Fund	O	49.31	82.42	8.52
		R	24.59		
25.	Deposits of Public Sector Undertakings	O	185.00	318.28	33.28
		R	100.00		
<b>35-Transfer to State and Union Territory Governments</b>					
26.	Assistance to States from National Calamity Contingency Fund for Calamity of severe nature		--	1587.42	1587.42
27.	Special Non Plan Assistance		--	2.00	2.00
<b>37-Repayment of Debt</b>					
28.	Ways and Means Advances	O	160000.00	96615.00	43078.00
		R	R(-)106463.00		
29.	14 Days Treasury Bills	O	110922.00	143155.35	9443.35
		R	22790.00		
30.	9% Relief Bonds 1999	O	554.88	532.76	10.07
		R	(-)32.19		
<b>42-Direct Taxes</b>					
31.	Charges transferred from Income Tax	O	117.69	129.20	11.51
32.	Charges Transferred from Income Tax	O	78.02	85.65	7.63
<b>46-Department of Health</b>					
33.	Grants to National Institute of Mental Health and Neuro-Science, Bangalore	O	38.50	46.70	2.20
		R	6.00		
<b>59-Ministry of Information Broadcasting</b>					
34.	Ministry of Information and Broadcasting	O	15.22	18.92	3.80
		R	(-)0.10		
<b>60-Ministry of Labour</b>					
35.	Education	O	34.72	39.06	4.76
		R	(-)0.42		

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<i>(Rupees in crore)</i>					
Sl. No.	Sub-head		Provision	Actual expenditure	Final excess expenditure
<b>68-Ministry of Petroleum &amp; Natural Gas</b>					
36.	Freight Subsidy on Retail products for far flung Areas	O	246.00	58.74	8.32
		R	(-) 195.59		
<b>76-Ministry of Road Transport and Highways</b>					
37.	Maintenance by Roads Wing	O	689.54	714.63	20.84
		S	4.25		
38.	Road Maintenance	O	51.82	63.04	4.46
		R	6.76		
39.	Road Works Under BRDB	O	373.66	411.22	26.89
		R	10.67		
40.	Road Works under BRDB	O	17.50	24.50	2.00
		R	5.00		
41.	Works Under BRDB	O	356.40	510.67	20.69
		S	0.01		
		R	133.57		
<b>81-Department of Scientific and Industrial Research</b>					
42.	Administration	O	166.00	185.00	20.00
		R	(-)1.00		
43.	Research Schemes Scholarship and Fellowships	O	57.00	68.00	13.00
		R	(-) 2.00		
44.	Intellectual Property and Technology Management	O	17.00	20.00	3.00
<b>Defence</b>					
<b>21-Defence Services Army</b>					
45.	Pay and Allowances of Army	O	11553.35	11578.05	163.96
		R	(-) 139.26		
46.	Transportation	O	983.25	1220.55	55.27
		R	182.03		
47.	Works	O	2285.19	2545.91	10.84
		R	249.88		
48.	Rashtriya Rifles	O	1122.13	1113.78	91.65
		R	(-) 100.00		
<b>22-Defence Services Navy</b>					
49.	Pay and Allowances of Navy	O	789.99	762.64	7.53
		R	(-) 34.88		
<b>24-Defence Ordnance Factories</b>					
50.	901 to 904 - Deduct Recoveries for Supplies to Army, Navy and Air force etc.	O	(-) 6050.30	(-)5698.15	104.27
		S	238.04		
		R	9.84		
<b>25-Defence Services - Research &amp; Development</b>					
51.	Works	O	183.24	185.77	5.16
		R	(-) 2.63		

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<i>(Rupees in crore)</i>					
Sl. No.	Sub-head	Provision	Actual expenditure	Final excess expenditure	
<b>26-Capital Outlay on Defence Services</b>					
<b>01-Army</b>					
52.	Heavy and Medium Vehicles	O	114.72	361.68	37.25
		R	209.71		
53.	Other Equipments	O	3973.11	3431.42	84.84
		R	(-) 626.53		
54.	Construction Works	O	1214.83	935.85	25.67
		R	(-) 304.65		
<b>03-Airforce</b>					
55.	Other Equipments	O	1069.80	1092.06	13.20
		R	9.06		

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**APPENDIX-VII-B  
(Refers to Paragraph 7.4)**

**Details of unspent provision exceeding Rs 100 crore under a grant/appropriation  
(Rupees in crore)**

Sl. No.	Grant No. and Controlling Ministry	Amount of unspent provision
<b>Civil</b>		
<b>Revenue -Voted</b>		
1.	1-Department of Agriculture and Co-operation	161.94
2.	6-Nuclear Power Schemes	205.49
3.	8-Department of Fertilizer	1581.23
4.	10-Ministry of Coal	208.24
5.	11-Ministry of Mines	262.60
6.	12-Department of Commerce	360.29
7.	18-Department of Food and Public Distribution	2732.76
8.	29-Ministry of Environment and Forests	117.67
9.	31-Department of Economic Affairs	2083.74
10.	33-Payments to Financial Institutions	1165.64
11.	35-Transfer to State and Union Territory Governments	415.58
12.	39-Pension	104.73
13.	42-Direct Taxes	160.56
14.	48-Department of Family Welfare	791.31
15.	57-Department of Secondary Education and Higher Education	216.28
16.	58-Department Women and Child Development	549.51
17.	64-Ministry of Non-conventional Energy Sources	205.84
18.	68-Ministry of Petroleum and Natural Gas	1568.12
19.	70-Power	422.51
20.	76-Ministry of Road Transport and Highways	149.46
21.	80-Department of Science Technology	203.12
22.	85-Ministry of Social Justice and Empowerment	191.47
23.	89-Ministry of Textiles	164.69
24.	102-Ministry of Water Resources	152.35
<b>Revenue Charged</b>		
25.	34-Interest Payments	290.50
26.	35-Transfer to State and Union Territory Governments	4317.55
27.	92-Ministry of Tribal Affairs	118.38
<b>Capital - Voted</b>		
28.	5-Atomic Energy	174.65
29.	18-Department of Food and Public Distribution	256.56
30.	19-Ministry of Defence	139.77
31.	32-Currency, Coinage and Stamps	139.47
32.	33-Payments to Financial Institutions	2427.04
33.	36-Loans to Government Servants etc	241.94
34.	43-Indirect Taxes	223.63
35.	59-Ministry of Information and Broadcasting	137.41
36.	70-Ministry of Power	1337.41
37.	76-Ministry of Road Transport and Highways	957.19
38.	83-Ministry of Shipping	265.62
39.	98-Department Urban Development	113.59

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*(Rupees in crore)*

Sl. No.	Grant No. and Controlling Ministry	Amount of unspent provision
<b>Capital - Charged</b>		
40.	1-Department of Agriculture and Cooperation	555.96
41.	35-Transfer to State and Union Territory Governments	950.65
42.	53-Police	315.44
<b>DEFENCE</b>		
<b>Revenue - Voted</b>		
43.	21-Defence Services - Army	538.40
44.	22-Defence Services - Navy	178.50
45.	23-Defence Services - Air Force	622.34
<b>Capital - Voted</b>		
46.	26-Capital Outlay on Defence Services	4086.46
<b>RAILWAYS</b>		
<b>Revenue - Voted</b>		
47.	4 – Repair and Maintenance of Permanent Works	239.59
48.	5 – Repair of Maintenance of Motive Power	187.98
49.	7 - Repair of Maintenance of Plant and Equipment	147.52
50.	8 – Operating Expenses – Rolling Stock and Equipment	198.47
51.	9 – Operating Expenses – Traffic	433.54
52.	13 – Provident Fund, Pension and other Retirement Benefits	481.81
<b>Capital - Voted</b>		
53.	16 – Railway Funds	308.51
54.	16 – Railway Safety Fund	266.82

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**APPENDIX-VII-C**  
(Refers to Paragraph 7.6)

**Instances of cases where the amounts surrendered were more than the unspent provision**  
*(Rupees in crore)*

Sl. No	Grant/Appropriation	Total unspent provision	Amount surrendered
<b>Civil</b>			
<b>Revenue-Voted</b>			
1.	31-Department of Economic Affairs	2083.74	2110.81
2.	68-Ministry of Petroleum and Natural Gas	1568.12	1576.42
3.	91-Department of Tourism	1.39	1.49
4.	97-Lakshadweep	25.03	25.55
<b>Revenue Charged</b>			
5.	34-Interest Payments	290.50	789.89
<b>Capital-Charged</b>			
6.	35-Transfers to State and Union Territory Governments	950.65	952.65
7.	37-Repayment of Debt	*	7166.25
<b>Defence Services</b>			
<b>Revenue-Voted</b>			
8	21-Defence Services Army	538.40	571.45
9	25-Defence Services-Research & Development	33.22	35.05

\* excess expenditure of Rs. 42182.74 crore.

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**APPENDIX-VII-D**  
(Refers to Paragraph 7.9)

**Significant cases of major Re-appropriations which were Injudicious on account of  
non-utilisation**

**(Cases of re-appropriation of amount more than Rupees two crore only mentioned)**

*(Rupees in crore)*

Sl. No.	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation to the sub-head	Final unspent provision under the sub-head after re-appropriation
<b>Civil</b>					
1.	11-Ministry of Mines	2853-Non-ferrous Mining and Metallurgical Industries	Administrative Support	2.46	4.68
2.	43-Indirect Taxes	2037-Customs	Sea Customs- Major ports	2.27	16.99
3.	43-Indirect Taxes	2038-Union Excise Duties	Commissionerates (including field offices)	9.76	21.37
4.	89-Ministry of Textiles	2851-Village and Small Industries- Handloom Industries	Design and Technical Upgradation	2.26	7.51
<b>Defence Services</b>					
5.	21-Defence Services -Army	2076-Defence Services-Army	Other Expenditure	2.77	11.87
6.	22-Defence Services-Navy	2077-Defence Services-Navy	Works	19.17	20.24
<b>Posts</b>					
7.	-do-	3201-Postal Services	Training	2.19	3.06
				<b>40.88</b>	



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**APPENDIX-VII-E**  
(Refers to Paragraph 7.10)

**Cases of re-appropriation from sub-heads under which the final expenditure was in excess  
of the balance provision**

*(Rupees in crore)*

Sl.No	Number and nature of grant	Major head	Sub-head	Amount of re-appropriation from the sub-head	Amount of excess under the sub-head after re-appropriation
1.	30-Ministry of External Affairs	Technical & Economic Co-operation with other Countries	SCAAP Programmers	0.76	1.97
2.	34-Interest payments	2049-Interest Payments	State Railway Provident Fund	3.23	10.97
3.	81-Department of Scientific and Industrial Research	3425-Other Scientific Research	Administration	1.00	20.00
4.	-do-	-do-	Research Schemes Scholarship and Fellowship	2.00	13.00
<b>Defence Services</b>					
5.	21-Defence Services -Army	2076-Defence Services -Army	Pay and Allowances of Army	139.26	163.96
6.	25-Defence Services-Research and Development	2080-Defence Services -Research and Development	Works	2.63	5.16
				<b>148.88</b>	

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**APPENDIX-VII-F  
(Refers to Paragraph 7.14)  
Position of Original and Supplementary Grants/Appropriations**

*(Rupees in crore)*

Year	Provision	Revenue		Capital					Total
		Voted	Charged	Voted		Charged			
				Capital	Loans & Advances	Public Debt	Capital	Loans & Advances	
1997-98	Original	94519	97177	9907	6258	227229	8	25150	460248
	Supplementary	30641	62	3507	781	130735	4	5673	171403
	Percentage	32	0.1	35	12	58	50	23	37
1998-99	Original	109434	105200	18600	6724	359080	16	29687	628741
	Supplementary	3329	32	43	953	-	23	10068	14448
	Percentage	3	0.03	0.23	14	-	144	34	2
1999-00	Original	118638	121084	18582	5638	360893	107	17963	642905
	Supplementary	12780	8438	1545	597	-	16	3573	26949
	Percentage	11	7	8	11	-	15	20	4
2000-01	Original	132204	153591	14185	5775	354767	25	21216	681763
	Supplementary	19672	19	486	1355	-	6	906	22444
	Percentage	15	-	3	23	-	24	4	3
2001-02	Original	158814	131178	20389	5215	285150	35	21339	622120
	Supplementary	20256	13	3842	9620	40628	1	3334	77694
	Percentage	13	-	19	184	14	3	16	13
2002-03	Original	183815	140769	18672	4914	321155	23	26842	696190
	Supplementary	18187	12	684	4376	56787	1	1564	81611
	Percentage	10	-	4	89	18	4	6	12
2003-04	Original	208340	143833	19634	7086	367079	36	25763	771771
	Supplementary	15888	4744	1862	1517	21702	4	1115	46832
	Percentage	8	3	9	21	6	11	4	7