

APPROPRIATION ACCOUNTS
GRANT No.- 35 - INDIRECT TAXES FOR 2017-18

	Total grant or appropriation	Actual expenditure	Excess + Saving -
1	2	3	4

(In thousands of `)

Revenue Section:

Major Head "2037"

'Customs' :

2037.00.101- Revenue-cum-Import/

Export Trade Control Functions:

2037.00.101.01-Sea Customs-Major Ports

Charged

		<u>10,00</u>		<u>-10,00</u>
Voted				
O.	540,18,57			
S	92,71,79			
R.	5,22,48	638,12,84	614,18,22	-23,94,62

Col. 1: Excess was due to filling up of vacant posts, revision of wage rates, receipt of more medical claims and clearance of pending rent, rates & taxes.

Col. 4: Saving was due to non filling up of vacant posts, non clearance of claims towards Leave Travel Consession/Home Town Consession/Uniform Allowance and non receipt of demand from Registry for deposit of Deficit Court Fee.

2037.00.101.02-Central Revenues

Control Laboratory

O.	22,34,20			
R.	-3,42,81	18,91,39	16,09,37	-2,82,02

Col. 1: Saving was due to non-settlement of rent revision cases and economy measures.

Col. 4: Saving was due to non-supply of equipments towards upgradation of Revenue Laboratories.

2037.00.101.04-Pay and Accounts Offices

(Customs) of Principal Chief

Controller of Accounts, CBEC

O.	12,79,30			
R.	3,70	12,83,00	9,83,13	-2,99,87

Col. 4: Saving was due to non filling up of vacant posts and non clearance of pending claims of Leave Travel Consession/Home Town Consession.

2037.00.102-Preventive and Other

Functions:

2037.00.102.01-Sea Customs-Major
Ports

<u>Charged</u>		<u>20,00</u>	<u>15,78</u>	<u>-4,22</u>
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Voted

O.	811,06,08			
S	147,69,52			
R.	-3,80,68	954,94,92	930,58,80	-24,36,12

Col. 1: Saving was due to requirement of less funds towards purchase of IT equipments, overtime allowance and non-revision of rent.

Col. 4: Saving was due to non filling up of vacant posts, less deployment of Casual labours and non-revision of rent rates.

2037.00.102.02 - Sea Customs - Minor Ports

		10,00,00	10,00,00	„
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2037.00.102.04- Directorate of
Logistics

O.	26,78,85			
R.	210,20	28,89,05	28,53,93	-35,12

Col.1: Excess was due to requirement of additional funds towards re-imburement of

2037.00.102.05- Directorate of
Revenue Intelligence

O.	134,90,00			
S.	9,58,69			
R.	-3,62,69	140,86,00	137,62,46	-3,23,54

Col. 1: Saving was due to non-settlement of rent revision cases.

Col. 4: Saving was due to non filling up of vacant posts, non completion of repairing works and requirement of less funds towards purchase of IT equipments.

2037.00.797- Transfer to Reserve
Fund and Deposit Account.

2037.00.797.01-Transfer to Customs
Welfare Fund

O.	60,91,00			
R.	-30,45,50	30,45,50	30,45,50	„

Col. 1: Saving was due to less transfer to Welfare fund.

2037.00.800 - Other Expenditure:

2037.00.800.02 -Sea Customs-Major Ports		4,00,00	3,10,00	-90,00
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Col. 4: Saving was due to delay in posting of Customs Overseas Intelligence Network officers.

2037.00.800.03-Departmental Canteens

O.	7,50,00			
R.	-1,03,00	6,47,00	5,17,03	-1,29,97

Col. 1: Saving was due to non filling up of vacant posts.

Col. 4: Saving was due to non filling up of vacant posts.

Total Major Head "2037"

<u>Charged</u>		<u>30,00</u>	<u>15,78</u>	-14,22
Voted				
O.	1630,48,00			
S.	250,00,00			
R.	-34,98,30	1845,49,70	1785,58,44	-59,91,26

Major Head "2038"

Union Excise Duties:

2038.00.001-Direction and Administration:

2038.00.001.01-Performance Management

O.	92,18,80			
S.	4,63,03			
R.	-7,25,37	89,56,46	71,53,75	-18,02,71

Col. 1: Saving was due to non filling up of vacant posts, non settlement of rent revision cases and less receipt of legal bills from Government counsels.

Col. 4: Saving was due to non filling up of vacant posts, requirement of less funds towards office related articles and non settlement of rent revision cases.

2038.00.001.03-National Academy of
Customs, Excise and Narcotics (NACEN)

O.	135,66,90			
S.	7,30,55			
R.	-38,12,10	104,85,35	92,61,11	-12,24,24

Col. 1: Saving was due to non filling up of vacant posts, less tours undertaken,

Col. 4: Saving was due to non filling up of vacant posts, requirement of less funds

2038.00.001.04-Vigilance

O.	34,15,50			
R.	-6,90,90	27,24,60	25,29,20	-1,95,40

Col. 1: Saving was due to non settlement of rent revision cases, and less receipt of legal bills from Government Counsels.

Col. 4: Saving was due to requirement of less funds towards settlement of rent revision cases and less expenditure towards purchase of IT related equipments and

2038.00.001.05-Directorate of Publicity and
Public Relations (Customs & Central Excise)

O.	139,51,00			
S.	250,00,00			
R.	-131,08,80	258,42,20	255,76,63	-2,65,57

Col.1: Saving was due to requirement of less funds towards advertising and publicity, non receipt of NOC from Election Commission in view of Model code of conduct, regular changes in provisions of GST Law.

Col.4: Saving was due to non empanelment of major/important News/Business Channels by DAVP, non receipt of NOC from Election Commission in view of Model code of Conduct, regular changes in provisions of GST Laws.

2038.00.001.06 - Directorate General of
Central Excise Intelligence

O.	101,54,50			
S.	3,77,53			
R.	2,00	105,34,03	89,01,38	-16,32,65

Col. 4: Saving was due to non filling up of vacant posts, less purchase of office related items and non settlement of reward cases.

2038.00.001.07-Pay and Accounts Offices
(Directorate) under Principal
Chief Controller of Accounts CBEC

O.	60,30			
R.	1,80	62,10	57,81	-4,29

2038.00.001.08 - Customs and Central Excise,
Settlement Commission

O.	17,10,00			
R.	-2,68,84	14,41,16	13,54,98	-86,18

Col. 1: Saving was due to non filling up of vacant posts and non settlement of rent revision cases.

Col. 4: Saving was due to non filling up of vacant posts.

2038.00.001.09 - Authority for Advance Ruling,
Customs and Central Excise

O.	6,07,20			
R.	-5,44,70	62,50	63,80	+1,30

Col. 1: Saving was due to non-filling up of vacant posts, non-settlement of rent revision cases and economy measures.

2038.00.001.10-Systems and Data Management

O.	544,15,80			
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S.	224,70,70				
R.	2,24,44	771,10,94	768,85,91		-2,25,03

Col. 1: Excess was due to revision of rent and payment of arrears thereof, more tours undertaken and receipt of more medical re-imbusement claims.

Col. 4: Saving was due to non filling up of vacant posts.

2038.00.101-Collection Charges:
2038.00.101.01-Commissionerates

Charged

	<u>20,00</u>	<u>20,00</u>	<u>336</u>		<u>-16,64</u>
Voted					
O.	3060,76,10				
S.	819,01,19				
R.	50,45	3880,27,74	3831,39,54		-48,88,20

Col. 4: Saving was due to non filling up of vacant posts, non clearance of claims towards Leave Travel Concession/Home Town Concession/Uniform Allowances, non revision of rent rates, non receipt of demand from Registry for deposit of Deficit Court Fees and less purchase of IT related equipments.

2038.00.101.05-Pay & Accounts Offices
(Central Excise) of Principal
Chief Controller of Accounts,CBEC

O.	61,64,90				
S.	37,09,00				
R.	-2,08,98	96,64,92	88,32,88		-8,32,04

Col.1: Saving was due to non-filling up of vacant posts, IT related equipments and economy measures.

Col. 4: Saving was due to non-filling up of vacant posts, requirement of less funds towards purchase of IT related equipments and economy measures.

2038.00.800 - Other Expenditure:
2038.00.800.01-Collection of Land Customs

O.	10,00,00				
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R.	-4,03,40	5,96,60	5,67,69	-28,91
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Col. 1&4: Saving was due to non filling up of vacant posts and non settlement of rent revision cases.

2038.00.800.03-Other Items		17,18,00	11,11,66	-6,06,34
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Col. 4: Saving was due to non-completion of repairing works by Central Public Works Department.

2038.00.800.05-Departmental Canteens

O.	9,37,00			
R.	-62,80	8,74,20	5,31,13	-3,43,07

Col. 1: Saving was due to non filling up of vacant posts.

Col. 4: Saving was due to non filling up of vacant posts.

2038.00.800.06-Deduct Proportionate Charges for customs Duties transferred to Major Head "2037"		-10,00,00	-10,00,00	„
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Total Major Head "2038"

<u>Charged</u>		<u>20,00</u>	<u>3,36</u>	<u>-16,64</u>
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Voted

O.	4219,96,00			
S.	1346,52,00			
R.	-195,47,20	5371,00,80	5249,67,47	-121,33,33

M.H "2042"

Collection Charges under CGST

2042.00.001-Direction and Administration:

2042.00.001.01-Performance Management

S.	1,00			
R.	-1,00		„	

Major Head "2216"

Housing :

2216.07 - Other Housing
2216.07.053 - Maintenance and Repairs
2216.07.053.05 -Other Maintenance Expenditure

O.	11,00,00			
S.	40,00	11,40,00	5,93,72	-5,46,28

Col. 4: Saving was due to requirement of less funds towards maintenance of residential accommodation by the field formations.

Surrenders or withdrawals
within appropriation

within grant

R.		230,46,50		-230,46,50
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Total Revenue Section :

Charged		<u>50,00</u>	<u>19,14</u>	<u>-30,86</u>
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Voted

O.	5861,44,00			
S.	1596,93,00	7458,37,00	7041,19,63	-417,17,37

CAPITAL SECTION

Major Head "4047"

Capital Outlay on Other

Fiscal Services:

4047.00.037- Customs :

4047.00.037.03- Preventive and other Functions

O.	70,00,00			
R.	-12,00,00	58,00,00	53,92,03	-4,07,97

Col 1&4: Saving was due to non payment of balance amount of category I and Category II boats and non-finalisation of commissioning of 3 Drive through Container Scanners.

Major Head "4059"

Capital Outlay on Public Works:

4059.01.-Office Buildings:

4059.01.051- Construction :

4059.01.051.09-National Academy of Customs

Excise and Narcotics at Bangaluru

1,00,00

-1,00,00

Col. 4: Entire Provision remained unutilised due to non-utilisation of funds towards water supply/sewerage connection for the new National Academy of Customs Excise and Narcotics Complex at Bangaluru.

4059.01.800-Other Expenditure:

4059.01.800.01-Acquisition of Ready-built Accommodation

O.	127,07,00			
S.	1,00			
R.	-8,00,00	119,08,00	125,47,53	+639,53

Col.1: Saving was due to non finalisation of various proposals for acquisition of land/construction of office building and purchase of ready built office accommodation.

Col. 4: Excess was due to purchase of Land from Nagar vikas Nyas, Alwar,

Total Major Head "4059"				
O.	128,07,00			
S.	1,00			
R.	-8,00,00	120,08,00	125,47,53	+539,53

Major Head "4216

Capital Outlay on Housing:

4216.01-Government Residential Buildings:

4216.01.108-Residential Buildings for Customs

and Central Excise Employees:

4216.01.108.01-Acquisition of Ready-built Flats

O.	30,00,00			
S.	163,57,00			
R.	-10,00,00	183,57,00	169,60,44	-13,96,56

Col 1: Saving was due to non finalisation of various proposals for purchase of ready built residential / construction of residential accommodation.

Col 4: Saving was due to non finalisation of 'Works' projects.

**Surrenders or withdrawals
within grant**

30,00,00

-30,00,00

Total Capital Section

O. 228,07,00

S. 163,58,00 391,65,00 349,00,00 -42,65,00

Certified to the best of my knowledge and belief that all expenditure included in the Head-wise Appropriation Accounts of the Union Government (Civil) for the year 2017-18 has been sanctioned by the competent Authority.

**Pr. Chief Controller of Accounts
Central Board of Excise and customs
Ministry of Finance, Deptt. of Revenue
New Delhi**

GRANT No - 35 - INDIRECT TAXES FOR 2017-18.**Details of recoveries adjusted in accounts in reduction of expenditure**

Sub-head	Total Estimates	Actual expenditure	Excess + Saving -
(In thousands of `.)			
Revenue Section:			
Major Head "2037"			
Customs:			
2037.00.101 Revenue-cum-Import/ Export-Trade Control			
Functions:			
2037.00.101.01-Sea Customs- Major Ports	30,00		-30,00
2037.00.101.02-Central Revenue Control Laboratory	20,00		-20,00
2037.00.911-Deduct Recoveries of overpayment		24,33	24,33
2038.00.911-Deduct Recoveries of Overpayment		71,91	71,91
Capital Section:			
4047.00.901-Deduct Recoveries on Capital Account		21,48	21,48
Total Recoveries	50,00	117,72	+67,72

**Pr. Chief Controller of Accounts
Central Board of Excise and customs
Ministry of Finance, Deptt. of Revenue**

New Delhi

**Statement of funds Re- Appropriated From & To including surrender
under the different Sub Head for the year 2017-2018 in Grant No.35 Indirect
Taxes**

Major/Minor Head 1	Reapp/Surrender 2	From 3	To 4	Net 5
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(In thousands of rupees)

Major Head "2037"

Customs

00.101-Revenue cum Import/

Export Trade Control Functions

01.Sea Customs-Major Ports

Reapp.	V:	5,04,65	10,36,49	5,31,84
Surrender	V:	9,36		-9,36
Total		5,14,01	10,36,49	5,22,48

02.Central Revenues

Control Laboratory

Reapp.		3,98,31	,55,50	-3,42,81
Surrender		''		''
Total		3,98,31	,55,50	-3,42,81

**04. Pay & Accounts offices
(Cus) of Pr. CCA, CBEC**

Reapp.		30	4,00	3,70
Surrender				
Total		30	4,00	3,70

**00.102-Preventive and Other
Functions**

01.Sea Customs - Major Ports.

Reapp.	V:	3,22,31	154,87	-167,44
Surrender	V:	2,13,24		-2,13,24
Total	V:	5,35,55	154,87	-3,80,68

**04. Directorate of
Logistics**

Reapp.		2,80	213,00	210,20
Surrender		''		''
Total		2,80	213,00	2,10,20

**05.Directorate of
Revenue Intelligence**

Reapp.		10,50	76,50	66,00
Surrender		4,28,69		-4,28,69
Total		4,39,19	76,50	-3,62,69

00.800 - Other Expenditure

03-Departmental Canteen

Reapp.	1,03,00		-1,03,00
Surrender			
Total	1,03,00		-1,03,00

01 Inter Account Transfer

Reapp.			
Surrender	30,45,50		-30,45,50
Total	30,45,50		-30,45,50

Total Major Head 2037

Reapp.	V:	13,41,87	15,40,36	1,98,49
Surrender	V:	36,96,79		-36,96,79
Total	V:	50,38,66	15,40,36	-34,98,30

Major Head "2038"**Union Excise Duties****00.001- Dire.& Administration**

01-Inspection	Reapp.	5,75,35	82,75	-4,92,60
	Surrender	2,32,77		-2,32,77
	Total	8,08,12	82,75	-7,25,37

**03-National Academy of
Customs Excise & Narcotics**

Reapp.	20,71,25		-20,71,25
Surrender	17,40,85		-17,40,85
Total	38,12,10	,,	-38,12,10

04-Vigilance

Reapp.	23,35	15,75	-,7,60
Surrender	6,83,30		-6,83,30
Total	7,06,65	15,75	-6,90,90

**05-Directorate of
Publicity & Public Relations
(Customs & Central Excise)**

Reapp.	1,30,00	22,00	-1,08,00
Surrender	130,00,80		-130,00,80
Total	131,30,80	22,00	-131,08,80

**06-Directorate General Central
Excise & Intelligence**

Reapp.	6,00	15,00	9,00
Surrender	7,00		-,7,00
Total	13,00	15,00	,2,00

07-Pay & Accounts Offices (Dte) under Principal Chief Controller of Accounts, CBEC	Reapp.	0	1,80	1,80
	Surrender			
	Total		1,80	1,80
08-Customs & Central Excise Settlement Commission	Reapp.	2,61,84		-2,61,84
	Surrender	7,00		-7,00
	Total	2,68,84	,,	-2,68,84
09-Authority for Advance Ruling, Customs & Central Excise	Reapp.	4,32,81		-4,32,81
	Surrender	1,11,89		-1,11,89
	Total	5,44,70	,,	-5,44,70
10. Systems & Data Management.	Reapp.	48,00	3,11,55	2,63,55
	Surrender	39,11		-39,11
	Total	87,11	3,11,55	2,24,44
00.101-Collection Charges 01-Commissionerates	Reapp.	V : 2,78,51	37,26,30	34,47,79
	Surrender	V : 33,97,34		-33,97,34
	Total	V: 36,75,85	37,26,30	,50,45
05 -Pay & Accounts Offices (Central Excise)O/o Pr.Chief Controller of Accounts, CBEC	Reapp.	1,13,41	5,53	-1,07,88
	Surrender	1,01,10		-1,01,10
	Total	2,14,51	5,53	-2,08,98
00.800-Other Expenditure 01.Collection of Land Customs	Reapp.	3,88,90	13,05	-3,75,85
	Surrender	27,55		-,27,55
	Total	4,16,45	13,05	-4,03,40
05-Departmental Canteen	Reapp.	62,80		-62,80
	Surrender			,,
	Total	62,80	,,	-62,80
Total M. H. "2038"				
	Reapp.	V: 43,92,22	41,93,73	-1,98,49

	Surrender	V:	193,48,71		-193,48,71
	Total		237,40,93	41,93,73	-195,47,20

2042-Collection Charges under CGST

00.001- Dire.& Administration

01-Performance Management	Reapp.				
	Surrender		1,00		-1,00
	Total		1,00	„	-1,00

Total Revenue Section

	Reapp.	V:	57,34,09	57,34,09	
	Surrender	V:	230,46,50		-230,46,50
	Total		287,80,59	57,34,09	-230,46,50

Major Head - "4047"

Capital Outlay on other

Fiscal Services

00.037 - Customs:

03. Pre. & Other Functions	Reapp-Surrender-		12,00,00		-12,00,00
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Total Major Head "4047"			12,00,00		-12,00,00
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Major Head"4059"

Capital Outlay on Public Works

01.800- Other Expenditure

01-Acquisition of Ready built

Accommodation	Reapp-Surrender		8,00,00		-8,00,00
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Total M.H.4059			8,00,00		-8,00,00
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Major Head"4216"

Capital Outlay on Housing:

01.108-Govt Residential

Buildings:

01-Acquisition of Ready-built flats

	Reapp-Surrender-		10,00,00		-10,00,00
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Total M.H.4216			10,00,00		-10,00,00
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Total Capital Section			30,00,00		-30,00,00
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**Pr. Chief Controller of Accounts
Central Board of Excise and customs
Ministry of Finance, Deptt. of Revenue
New Delhi**

**Statement indicating in the Head-wise Appropriation Accounts figures including
Statement of Recoveries adjusted in the Accounts in reduction of expenditure and
Major Head/Minor Head-wise shown in the statement of Central Transaction**

Major/Minor Head	Figures shown Appropriation Accounts Voted	Figures shown in SCT Voted	Difference Will appear in the SCT Voted	
1	2	3	4	5
			(In Thousand of `)	
Major Head "2037"				
Customs:				
00.101- Revenue-Cum-Import/ Export Trade Control Functions				
00.101.01-Sea Customs-Major Ports	6141822		45750 UD	
00.101.02-Central Revenues Control Laboratory	160937		12009 UD	
00.101.04-Pay & Accounts Offices (Customs)	98313			
Total	6401072 (V)	6343313 (V)	57759 UD	
Less amount adjusted in reduction of expenditure	-	-	-	
Total	6401072 (V)	6343313 (V)	57759 UD	
00.102-Preventive and Other Functions:				
00.102.01-Sea Customs Major Ports:	1578 (C) 9305880 (V)		21998 UD	
00.102.02-Sea Customs - Minor: Ports	100000			
00.102.04-Directorate of Logistics	285393		383	
00.102.05-Directorate of Revenue Intelligence	1376246		4176 UD 116 M/Ex Aff.	
Total	(C) 1578 (C) (V) 11067519 (V)	1578 11040846	26673 116 M/Ex Aff. 26557 U D	
2037.00.797-Transfer to Reserve Fund and Deposite Account				

00.797.01 Transfer to Custom Welfare fund	304550		
Total	304550	304550	
00.800-Other Expenditure:			
00.800.02-Sea Customs: Major Ports:			
Payment to other Deptt. etc.	31000		
00.800.03-Departmental Canteen	51703		
Total	82703	82703	
00.911.00-Deduct recoveries of Overpayment	-2433		
Total Major Head "2037"	(C) 1578 (C)	1578	
	(V) 17855844 (V)	17771412	84432
			116 M/Ex Af.
Less amount adjusted in reduction of expenditure	-2433	-2433	84316 UD
Total Major Head "2037"	(C) 1578 (C)	1578	
	(V) 17853411 (V)	17768979	84432
			116 M/Ex Aff.
			84316 UD
Major Head "2038"			
Union Excise Duties:			
00.001-Direction and Administration:			
00.001.01-Performance Management	715375		2113 UD
00.001.03- N.A.C.E.N.	926111		18093 UD
00.001.04-Vigilance	252920		
00.001.05-Directorate of Publicity & Public Relation	2557663		2055149 I & B
00.001.06-D.G C.E. I	890138		48 UD
00.001.07-Pay & Accounts Offices (Directorates)	5781		
00.001.08-Cust. & C.Ex Settlement Comm.	135498		
00.001.09-Authority for Advance Ruling	6380		
00.001.10-System and Data			

Management		7688591	11099610	3443 UD 2621 IT 822
Total		13178457	11099610	2078846 UD I & B
00.101-Collection Charges				
00.101.01-Commissionerate Headquarters		336 (C) 38313954 (V)		36838 UD
00.101.05-Pay & Accounts Offices (Under Pr. CCA,CBEC)		883288		
Total		336 (C) 39197242 (V)	336 39160405	36838 UD
00.800-Other Expenditure:				
00.800.01- Collection of Land Customs		56769		
00.800.03-Other Items		111166		73847 UD
00.800.05-Departmental Canteens		53113		
00.800.06-Deduct Proportionate charges for Customs Duties transferred to Major Head "2037":		-100000		
00.800.01.01-Cost of Collection of Customs at Minor Ports				
Total		121048	47201	73847 UD
00.911.00-Deduct recoveries of Overpayment		-7191	-7191	
Total Major Head "2038"	(C)	336	336	U D
	(V)	52496747	50307216	2189531 I & B
Less amount adjusted in reduction of expenditure				
Net other expenditure		-7191	-7191	
Total Major Head "2038"	(C)	336 (C)	336	U D
	(V)	52489556	50300025	2189531 I & B
Major Head "2216"				
Housing				
2216.07-Other Housing				
07.053- Maintenance & Repair				

07.053.05-Other Maintenance Ex.	59372	12278	47094 U D
Total Major Head 2216	59372	12278	47094 U D
Total Revenue Section	(C) 1914	1914	
	(V) 70411963	(V) 68090906	2321057 UD
Reduction of expenditure	-9624	-9624	I & B
Net other expenditure			M/Ex.
Net Revenue Section	70402339	68081282	2321057

CAPITAL SECTION

Major Head "4047"

Capital outlay on other
fiscal services

4047.00.37-Customs

00.037.03-Pre.& Other functions

539203

Total Major Head "4047"

539203

539203

Reduction of expenditure

Net other expenditure

-2148

Total Major Head "4047"

537055

Major Head "4059"

Capital Outlay on Public Works

4059.01.051 Construction

4059.01.051.09 National Academy
of Cus. Ex.& Narcotics at Bangalore

4059.01.800-Other expenditure

01-Acquisition of Ready built
accommodation

1254753

51142 UD

Total Major Head "4059"

1254753

1203611

51142 UD

Major Head "4216"

Capital Outlay on Housing

01.- Govt. Residential Building

01.108-Residential Building for
C.& C.Ex. staff

01-Acquisition of Ready
built flat

1696044

44446 UD

Total Major Head "4216"

1696044

1651598

44446 UD

Reduction of expenditure

Net other expenditure	-2148		
Total Capital Section	3490000	3394412	95588 UD
Reduction of expenditure			
Net other expenditure	-2148	-2148	
Net Capital Section	3487852	3392264	95588 UD

Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Custom
Ministry of Finance, Deptt. of Revenue
New Delhi.

Reconciliation ste.

GRANT No 35- INDIRECT TAXES

Head of Account	Total Grant or Appropriation	Actual expenditure	Saving/Excess (In thousands of Rs.)
Revenue Section			
Charged	5000	1914	-3086
Amount surrendered during the year			Nil
Voted			
O. 58614400			
S. 15969300	74583700	70411963	-4171737
Amount surrendered during the year			2304650
Capital Section			
Voted			
O. 2280700			
S. 1635800	3916500	3490000	-426500
Amount surrendered during the year			300000

Notes and Comments

1. In the charged portion of the revenue section of the grant, appropriation of Rs. 10.00 lakhs
2. In the voted portion of the revenue section of the grant, the overall savings (Rs 41717.37

Savings/excess occurred under the following major heads:-

Head	(In lakhs of Rs.)			
Major Head "2037"				
Customs				
Voted				
O. 163048.00				
S. 25000.00				
R. -3498.30	184549.70	178558.44	-5991.26	
Major Head "2038"				
Union Excise Duties				
Voted				
O. 421996.00				
S. 134652.00				
R. -19547.20	537100.80	524967.47	-12133.33	

Major Head "2216"

Housing

O.	1100.00			
S.	40.00	1140.00	593.72	-546.28

(I) Provision of Rs. 1.00 lakh remained wholly unutilised under one head.

(II) Supplementary grant obtained under the following major heads remained wholly unutilised as shown against each:-

(A) Major Head "2038"

(a) " Direction and Administration"

(i) "Performance Management"- the original provision of Rs. 9218.80 lakhs was augmented to Rs 9681.83 lakhs by obtaining supplementary grant of Rs. 463.03 lakhs. However, there was a saving of Rs. 2528.08 lakhs (including supplementary grant) due to non-filling up of vacant posts, non settlement of rent revision cases and less receipt of legal bills from Government Counsels and requirement of less funds towards office related articles.

(ii) "National Academy of Central Excise & Narcotics (NACEN)"- the original provision of Rs. 13566.90 lakhs was augmented to Rs.14297.45 lakhs by obtaining supplementary grant of Rs.730.55 lakhs. However there was a saving of Rs 5036.34 lakhs (including supplementary grant)- due to non-filling up of vacant posts, less tour undertaken, conduction of less training and workshop non settlement of rent revision cases and requirement of less funds towards office related articles.

(iii) "Directorate General of Central Excise Intelligence "- the original provision of Rs. 10154.50 lakhs was augmented to Rs 10532.03 lakhs by obtaining supplementary grant of Rs. 377.53 lakhs. However, there was a saving of Rs 1630.65 lakhs (including supplementary grant) - due to non-filling up of vacant posts, non settlement of reward cases and less purchase of office related items.

(B) Major Head "2216"- "Other housing, Maintenance and Repair" - Other Maintenance Expenditure"- the original provision of Rs. 1100.00 lakhs) was augmented to Rs. 1140.00 lakhs by obtaining supplementar grant of Rs. 40.00 lakhs. However there was a saving of Rs.546.28 laks (including supplementary grant) - due to requirement of less funds towards maintenance of residential housing.

(III) Supplementary grant obtained under the following major heads remained unutilised to the extent as shown against each:-

Major Head "2037"

(a) "Revenue-cum-Import/Export Trade Control Functions- Sea Customs- Major Ports"- the original provision of Rs 54018.57 lakhs was augmented to Rs 63290.36 lakhs by obtaining supplementary grant of Rs. 9271.79 lakhs which, however, remained unutilised to the extent of Rs. 1872.14 lakhs due to non filling up of vacant posts, non clearance of claims towards to leave travel concession/uniform allowances and non receipt of demand from Registry for deposit of Deficit Court fees.

(b) "Preventive and Other functions:-

(i) " Preventive & other Function"- the original provision of Rs 81106.08 lakhs was augmented to 95875.60 lakhs by obtaining supplementary grant of Rs. 14769.52 lakhs which, however, remained unutilised to the extent of Rs. 2816.80 lakhs due to non-filling up of vacant posts, non revision of rent rates, requirement of less funds towards purchase of IT equipments and less deployment of Casual labours.

(ii) "Directorate of Revenue Intelligence "- the original provision of Rs. 13490.00 lakhs was

(B) Major Head " 2038" -

(a) "Direction and Administration - Directorate of Publicity and Public Relations (Customs and Central Excise)" - the original provision of Rs 13951.00 lakhs was augmented to Rs. 38951.00 lakhs by obtaining supplementary grant of Rs. 25000.00 lakhs which, however, remained unutilised to the extent of Rs. 13374.37 lakhs - due to requirement of less funds towards advertising and publicity, non-receipt of NOC from Election Commission in view of Model code of conduct, regular changes in provisions of GST law and non-empanelment of major/important News/Business channels by Directorate of Advertising and Visual Publicity.

(b) "Collection Charges" -

(i) " Commissionerates"- the original provision of Rs. 30600/6.10 lakhs was augmented to 387977.29 lakhs by obtaining supplementary grant of Rs. 81901.19 lakhs which however, remained unutilised to the extent of Rs 4837.75 lakhs- due to non filling up of vacant posts, non-clearance of claims towards LTC/HTC/Uniform Allowances, non revision of rent rates, non receipt of demand from Registry for deposit of Deficit court Fees and requirement of less funds towards purchase of IT related equipments.

(ii) "Pay & Accounts Offices (CE) of Pr.CCA, CBEC"- the original provision of Rs. 6164.90 lakhs was augmented to Rs. 9873.90 by obtaining supplementary grant of Rs. 3709.00 lakhs which, however, remained unutilised to the extent of Rs. 1041.02 lakhs due to non filling up of vacant posts, requirement of less funds towards purchase of IT related equipment and economy measures.

(IV) Under Major Head "2037" saving occurred under the following heads:-

(A) " Revenue-cum-Import/Export trade Control functions" -

(a) "Central Revenue Control Laboratory" - saving of Rs. 624.83 lakhs (against the sanction provision of Rs. 2234.20 lakhs) was due to non settlement of rent revision cases, non-supply of equipments towards upgradation of Revenue Laboratories and economy measures.

(b) "Pay & Accounts Offices (Cus.) of Pr. CCA,CBEC"- saving of Rs. 296.17 Lakhs (against the sanction provision of Rs. 1279.30 lakhs) was due to non-filling up of vacant posts, non clearance of pending claims of leave travel concession/HTC.

(B) "Transfer to Custom welfare Fund- Transfer to Customs Welfare Fund"-saving of Rs. 3045.50 lakhs (against the sanctioned provision of Rs. 6091.00lakhs) was due to less transfer to Welfare fund.

(C) "Other Expenditure -Departmental Canteen" - saving of Rs. 232.97 lakhs (against the sanctioned provision of Rs. 750.00 lakhs) was due to non-filling up of vacant posts.

(V) Under Major Head "2038" - savings occurred under the following heads:-

(A) " Direction and Administration"

(a) "Vigilance"- saving of Rs. 886.30 lakhs (against the sanctioned provision of Rs. 3415.50lakhs) was due to non settlement of rent revision cases and less receipts of legal bills from Government Counsels, requirement of less funds towards purchase of IT equipments and office related articles.

(b) "Customs & Central Excise Settlement Commission"- saving of Rs. 355.02 lakhs (against the sanctioned provision of Rs.1710.00 lakhs) was due to non filling up of vacant posts and non settlement of rent revision cases.

(g) "Authority for Advance Rulling, Customs and Central Excise"- saving of Rs. 543.40 lakhs

(B) Other Expenditure'-

(a) " Collection of land Customs"- saving of Rs. 432.31 lakhs (against the sanctioned provision of Rs.1000.00 lakhs) was due to non filling up of vacant posts, non settlement of rent revision cases.

(b) " Other items"- saving of Rs. 606.34 lakhs (against the sanctioned provision of Rs.1718.00 lakhs) was due to non-completion of repairing works by Central Public Works Department.

(c) " Departmental Canteen"- saving of Rs. 405.87 lakhs (against the sanctioned provision of Rs.937.00 lakhs) was due to non filling up of vacant posts.

(VI) Under one head saving of Rs. 90.00 lakhs occurred constituting 23 percent of the sanctioned provisions.

3. The above savings were partly offset by excess under Major Head '2037' - "Preventive

4. In the capital section of the grant the overall savings (Rs.4265.00 lakhs) constituted 26 percent of the supplementary grants of rs. 16358.00 lakhs obtained in july, 2017 and March, 2018 and 11 percent of the total sanctioned provision.

Saving/excess occurred under the following major heads:-

Head		Total Grant or Appropriation	Actual expenditure	Saving/Excess (In lakhs of Rs.)
Major Head "4047"				
Capital Outlay on Other fiscal Services				
O.	7000.00			
R.	-1200.00	5800.00	5392.03	-407.97
Major Head "4059"				
Capital Outlay on Public work				
O.	12807.00			
S.	1.00			
R.	-800.00	12008.00	12547.53	539.53
Major Head "4216"				
Capital Outlay on Housing				
O.	3000.00			
S.	16357.00			
R.	-1000.00	18357.00	16960.44	-1396.56

(I) Provision of Rs. 100.00 lakhs remained wholly unutilised under one head.

(II) Under Major Head "4216" Government Residential Buildings-Residential Buildings for Customs and Central Excise Employees-Acquisition of Ready- built Flats"- the original provision of Rs. 3000.00 lakhs was augmented to Rs. 19357.00 lakhs by obtaining supplementary grant of Rs. 16357.00 lakhs which however, remained unutilised to the extent of Rs. 2396.56 lakhs- due to non-finalisation of various proposals for purchase of ready built residential/construction of residential accommodation and non-finalisation of works projects

(III) Under Major Head "4047"- Custom-Preventive and other Functions."- saving of Rs 1607.97 lakhs (against the sanction provision of Rs 7000.00 lakhs) was due to non payment of balance amount of category I and Category II boats and non finalisation of commissioning of 3 Drive through Container Scanner.

(IV) Under Major Head "4059" -Office Buildings-Other Expenditure-Acquisition of Ready built Accommodation"- saving of Rs 160.47 lakhs (against the total sanction provision of Rs 12708.00 including token supplementary grant of Rs. 1.00 lakhs) was due non finalisation of various proposals for acquisition of land/construction of office building and purchase of ready built office accommodation.

**Pr. Chief Controller of Accounts
Central Board of Excise and Customs
Ministry of Finance, Deptt. of Revenue
New Delhi**

**Statement showing Grant-wise/Major Head-wise expenditure incurred
during the year 2017-18 on behalf of Functional/Ministries/Deptt. as
shown in the Statement of Central Transactions.**

(figures in thousands)

SI No			Revenue		Capital	
	Major Head	Grant No.	charged	voted	charged	voted
1	2037	35	1578	17768979		
2	2038	35	336	50300025		
3	2216	35		12278		
4	4047	35				537055
5	4059	35				1203611
6	4216	35				1651598
7	2885	12		1693910		
8	3605	28		7278		
9	7610	29				12368
10	2052	33		125306		
11	2049	37	3546953			
12	2071	39		7823179		
13	2235	39		12056		
14	2225	89		3494		
15	2852	94		18305713		
	Total Expenditure		3548867	96052218		3404632
			(A)	(B)		(C)
	Grand Total			103005717		

It is certified that "expenditure figures included in the SCTs of Agent Ministries/ Departments and intimated to the functional Ministries/Departments for inclusion in the later's Head Wise Appropriation Accounts (including composite grants) has been reconciled and accepted by the Head of Ministry/Department.

**Pr. Chief Controller of Accounts
Central Board of Excise & Custom
Ministry of Finance, Deptt. of Revenue
New Delhi**

**Statement showing the list of re-appropriation/
Surrender orders for Grant No.- 35.
Indirect Taxes for 2017-2018.**

Re-appropriation order

- Govt. of India, Ministry of Finance, Deptt. of Revenue, New Delhi 1.
F.No.8/B/10/144/HRD/EMC/2017/Part I ` 20,00 (th) dated 7/11/2017
2. F.No.8/B/10/144/HRD/EMC/2017/Part I/3268 ` 6,00 (th) dated 13/11/2017
3. F.No.8/B/10/176/HRD/EMC/2017/5808 ` 570809 (th) dated 29/03/2018

Supplementary order

- Govt. of India, Ministry of Finance, Deptt. of Revenue, New Delhi
1. F.No.8/B/10(150)/HRD/EMC/2017/Pt dt.8.09.2017 for ` 250,00,00(Revenue Section)
 2. F.No.8/B/10(150)/HRD/EMC/2017/Pt dt.14.09.2017 for ` 136,43,00(Revenue Section)
 3. F.No.8/B/10(150)/HRD/EMC/2017/ dt.24.01.2018 for ` 1210,49,00(Revenue Section)
 4. F.No.8/B/10(150)/HRD/EMC/2017 dt.30.03.2018 for ` 1,00(Capital Section)
 5. F.No.8/B/10 (150)/HRD/EMC/2017/4998 dt.31.3.2018 for ` 1,00 (th) (Revenue Section)
 6. F.No.8/B/10(150)/HRD/EMC/2017/Pt dt.31.08.2017 for ` 163,57,00(Capital Section)

Surrender order

- Govt. of India, Ministry of Finance, Deptt. of Revenue, New Delhi
1. F.No.8/B/10(180)/HRD/EMC/2017/5794 dt.27.3.2018 for ` 160,00,00 (th) (Revenue Section) & (Capital Section)
 2. F.No.8/B/10 (7)/HRD/EMC/2017/5842 dated 30.3.2018 for Rs. 70,00,00 (th) (Revenue Section)
 3. F.No.8/B/10 (7)/HRD/EMC/2017/5842 dated 31.3.2018 for Rs. 30,46,50 (th) dt.31.3.2018 (Revenue Section)

Certified that the statement is complete and contains all the Reappropriation/Supplementary orders issued in respect of Grant No.35- Indirect Taxes.

All re-appropriation/Supplementary/Surrender orders have been furnished to the accredited Audit Officer immediately after issue by the Grant Controlling Authorities.

**Pr. Chief Controller of Accounts
Central Board of Excise & Custom
Ministry of Finance, Deptt. of Revenue
New Delhi**

CERTIFICATE

Certificate to the effect that augmentation of budget provision by Rs.5.00 crore or more under a sub-head has been done with the approval of Secretary (Expenditure).

Certificate to the effect that "All savings/excess included in the Appropriation Accounts are covered by valid reappropriation/surrender orders issued by Competent Authority under delegated powers and no reappropriation are made subsequently to cover the actual expenditure.

A certificate from the Budget Section of the Ministry indicating the number and date of re-appropriation/supplementary orders issued during the year has been obtained and included in the account.

It is certified that the Grant Statement relating to Grant No.35 Indirect Taxes during 2017-2018 has been got vetted from the Grant Controlling Authority.

Prior approval of the Ministry of Finance has been obtained by the Budget Section of the Ministry in cases wherever required.

Certified that all the expenditure incurred during 2017-18 relevant to Grant No 35 has been included in the Appropriation Accounts for the year and no amount pertaining to it has been left unadjusted under any suspense head for want of vouchers etc.

Certified that there is no fund which is eligible for inclusion in the Union Government Appropriation Accounts (Civil) for the year 2017-18.

**Pr. Chief Controller of Accounts
Central Board of Excise & Custom
Ministry of Finance, Deptt. of Revenue
New Delhi**

CERTIFICATE

DETAILS OF NEW SERVICE/NEW INSTRUMENT OF SERVICE

This is to certify that:

(a) Token Supplementary Grant of Rs. 1.00 lakh obtained in the fourth & final batch of Supplementary Grant for amended accounting procedure for collection charges under Central Goods and Services Tax (CGST) and Integrated Goods and Service Tax (IGST) under the Major Head 2042. As saving are available within the same section of the Grant, a token Supplementary was sought.

(b)

*In terms of M/o Finance, Department of Economic Affairs (Budget Division)
O.M No. F.I (23)-B (AC) 2005 dated 25/06/2006.*

Pr. Chief Controller of Accounts

Central Board of Excise & Custom

Ministry of Finance, Deptt. of Revenue

New Delhi

ANNEXURE-III

Statement showing Reconciliation of Appropriation Accounts figures with the Statement of Central Transactions (Finance Accounts) figures for the year 2017-18.

(In thousands of Rs.)

Capital	Total Revenue		Total	
	Charged	Voted	Charged	Voted
	1914	70411963		

1.	<i>Amount of actual expenditure shown in the head-wise Appropriation Accounts of Grant or Appropriation (Vide Annexure I)</i>			3490000
2.	<i>Deduct-Amount of recoveries adjusted in accounts in reduction of expenditure (vide Annexure II)</i>	-	9624	2148
3.	<i>Deduct-Amount adjusted in the Statements of Central Transactions of other Accounts Circles but included in the head-wise Appropriation Accounts (as per details appended indicating name of the accounting organizations, the amount, sub-heads affected etc. and reasons for inclusion).</i>		2321057	95588
4.(a)	<i>Add-amounts adjusted in the Statement of Central Transactions of agent Ministry / Deptt. for inclusion in the head-wise Appropriation Accounts of functional Ministries/ Deptts.(as per details appended indicating the number and name of Grant of functional Ministries/Deptts. in which the amounts will be included, sub-heads affected and authorization issued by the latter)</i>	3546953	27970936	<u>12368</u>
			<u>Grant No 12</u>	<u>Grant No 29</u>
			1693910	Loans to Govt.Servants
			<u>Grant No 28</u>	12368
			7278	
			<u>Grant No 33</u>	
			125306	
			<u>Grant No 39</u>	
			7835235	
			<u>Grant No 89</u>	
			3494	
			<u>Grant No 94</u>	
			18305713	

4.(b) *Add amounts relating to other Grants of your Ministry appearing in the SCT* Nil Nil Nil

5. *Net expenditure 1-(2+3)+4* 3548867 96052218 3404632

(SCT Figures)

Certificates

1. *Certified that Rs. 3548867 ths (Charged) and Rs 96052218 Ths (Voted) under Revenue Section and Rs.3404632 Ths (Voted) under Capital Section shown in Sl.No.5 above agrees with the expenditure figures shown in the Statement of Central Transactions for the year furnished to Controller General of Accounts separately.*
2. *Certified that the figures of expenditure included in the Appropriation Accounts stand reconciled and accepted by the Head of Department/Ministry.*

Accounts

Pr. Chief Controller of

Central Board of Excise & Custom

Ministry of Finance, Deptt. of

Revenue

New Delhi

GRANT NO - 35 - INDIRECT TAXES FOR 2017-2018.

Contingency Fund Statement

S.N o.	Head of Account	Amount (Rs)	Month of sanction / withdrawal	Amount recouped	Month in which recouped	Balance if, any
1.	2037	-	-	-	-	-
2.	2038	-	-	-	-	-
3.	2216	-	-	-	-	-
4.	4047					
5.	4059	-	-	-	-	-
6.	4216	-	-	-	-	-

Pr. Chief Controller of Accounts

Central Board of Excise & Custom

Ministry of Finance, Deptt.of Revenue

New Delhi

Checklist for submission of Grant statement i.e Head wise Appropriation Accounts

(STAGE-III)

- 1 Explanatory notes for saving/ excess is enclosed. N/A*
- 2 Audit observations on stage II are enclosed.*
- 3 A para-wise reply to Audit observations on stage II is enclosed.*
- 4 Para-wise replies to O/o CGA's observations on stage II is enclosed.*

5 *Expenditure figures as appearing in SCT of the Agent Ministry/*

Functional Ministry have been incorporated in the Stage III of the account

After confirmation and communicated to the Functional Ministry.

Pr. Chief Controller of Accounts

Central Board of Excise & Custom

Ministry of Finance, Deptt. of Revenue

New Delhi

ANNEXURE-III

Statement showing Reconciliation of Appropriation Accounts figures with the Statement of Central Transactions (Finance Accounts) figures for the year 2017-18.

(In thousands of Rs.)

Capital	Total Revenue		Total	
	Charged	Voted	Charged	Voted
1. <i>Amount of actual expenditure shown in the head-wise Appropriation Accounts of Grant or Appropriation (Vide Annexure I)</i>	1914	70411963	3490000	
2. <i>Deduct-Amount of recoveries adjusted in accounts in reduction of expenditure (vide Annexure II)</i>	-	9624	2148	
3. <i>Deduct-Amount adjusted in the Statements of Central Transactions of other Accounts Circles but included in the head-wise Appropriation Accounts (as per details appended indicating name of the accounting organizations,</i>		2321057		95588

the amount, sub-heads affected etc. and reasons for inclusion).

4.(a)	Add-amounts adjusted in the Statement of Central Transactions of agent Ministry / Deptt. for inclusion in the head-wise Appropriation Accounts of functional Ministries/ Deptts.(as per details appended indicating the number and name of Grant of functional Ministries/Deptts. in which the amounts will be included, sub-heads affected and authorization issued by the latter)	3546953	27970936	<u>12368</u>
			<u>Grant No 12</u>	<u>Grant No 29</u>
			1693910	Loans to Govt.Servants
			<u>Grant No 28</u>	12368
			7278	
			<u>Grant No 33</u>	
			125306	
			<u>Grant No 39</u>	
			7835235	
			<u>Grant No 89</u>	
			3494	
			<u>Grant No 94</u>	
			18305713	
4.(b)	Add amounts relating to other Grants of your Ministry appearing in the SCT	Nil	Nil	Nil
5.	Net expenditure 1-(2+3)+4 (SCT Figures) Certificates	3548867	96052218	3404632
1.	Certified that Rs. 3548867 ths (Charged) and Rs 96052218 Ths (Voted) under Revenue Section and Rs.3404632 Ths (Voted) under Capital Section shown in Sl.No.5 above agrees with the expenditure figures shown in the Statement of Central Transactions for the year furnished to Controller General of Accounts separately.			
3.	Certified that the figures of expenditure included in the Appropriation Accounts stand reconciled and accepted by the Head of Department/Ministry.			

Accounts

Pr. Chief Controller of

Central Board of Excise & Custom

Ministry of Finance, Deptt. of

Revenue

New Delhi

GRANT NO - 35 - INDIRECT TAXES FOR 2017-2018.

Contingency Fund Statement

S.N o.	Head of Account	Amount (Rs)	Month of sanction / withdrawal	Amount recouped	Month in which recouped	Balance if, any
1.	2037	-	-	-	-	-
2.	2038	-	-	-	-	-
3.	2216	-	-	-	-	-
4.	4047					

5.	4059	-	-	-	-	-
6.	4216	-	-	-	-	-

Pr. Chief Controller of Accounts
Central Board of Excise & Custom
Ministry of Finance, Deptt.of Revenue
New Delhi

Checklist for submission of Grant statement i.e Head wise Appropriation Accounts

(STAGE-III)

- 5 Explanatory notes for saving/ excess is enclosed. N/A*
- 6 Audit observations on stage II are enclosed.*
- 7 A para-wise reply to Audit observations on stage II is enclosed.*
- 8 Para-wise replies to O/o CGA's observations on stage II is enclosed.*
- 5 Expenditure figures as appearing in SCT of the Agent Ministry/*

Functional Ministry have been incorporated in the Stage III of the account

After confirmation and communicated to the Functional Ministry.

Pr. Chief Controller of Accounts

Central Board of Excise & Custom
Ministry of Finance, Deptt. of Revenue
New Delhi

