



सत्यमेव जयते

**Government of India**

Ministry of Finance  
Department of Revenue

# APPROPRIATION ACCOUNTS

## FINANCE ACCOUNTS

INCLUDING

STATEMENT OF CENTRAL  
TRANSACTIONS (GST)

(GRANT NO 45: INDIRECT TAXES)

**(2015-16)**

PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS  
CENTRAL BOARD OF EXCISE AND CUSTOMS





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**INCLUDING**

### **STATEMENT OF CENTRAL TRANSACTIONS (SCT)**

**(GRANT NO 45: INDIRECT TAXES)**

**(2015-16)**

**PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS  
CENTRAL BOARD OF EXCISE AND CUSTOMS**





# PREFACE

Preparation of Annual Appropriation Accounts and Finance Accounts is the most important function of the Accounting Authorities of the Ministries/Departments of Govt. of India. This is a Constitutional requirement as the Ministry wise/Grant wise Annual Accounts are consolidated into Union Govt. Finance Accounts and Union Govt. Appropriation Accounts which are laid in the Parliament after certification by the Comptroller and Auditor General of India. The Government Accounts are kept in three parts: Part 1-Consolidated Fund; Part 2-Contingency Fund and Part 3 - Public Accounts. The Accounting transactions are further grouped into sectors and sub-sectors. The sectors and sub-sectors are further divided into Major Heads of Accounts. The Major heads are divided into Minor heads, each of which has a number of subordinate heads generally known as Sub-heads. The sub-heads are further divided into detailed and object heads. Under each of these heads, the expenditure is shown distributed between 'Charged' and 'Voted', 'Revenue' and 'Capital'. The Receipts are grouped into Tax revenue, Non-tax revenue and Grant-in-aid and Contribution. A certain coding pattern for the heads of accounts right from Major Head to Object head is followed to indicate whether the accounting transaction is a Receipt transaction or a transaction of Revenue/Capital expenditure or under Loan Head of Account.

The Appropriation accounts are prepared in accordance with of the Budget documents, incorporating the Original Budget provisions, Supplementary Grants, Re-appropriations, Surrenders etc., along with reasons in brief for savings of budget or excess expenditure under the concerned expenditure head of account. The Appropriation accounts are prepared in four stages and the fourth stage is treated as final on which the Secretary of the concerned Ministry signs in the capacity of Chief Accounting Authority of the Ministry/Department. The Appropriation accounts are audited and an Explanatory Note for Saving/Excess is also prepared, if the saving/excess are more than Rs. 100 crore in that Grant explaining the reasons in detail, and is signed by the Financial Adviser of the Ministry/Department.

While there is already a practice to prepare the "Annual Accounts at a Glance" for the Grant of Indirect Taxes, an initiative has been taken to prepare a document of the detailed Appropriation Accounts and Finance Accounts of Grant No. 44 for Indirect Taxes for the year 2014-15 in the form of a book for the first time. This document contains information relating to Head-wise Appropriation Account, various Statements, Budgetary Re-appropriation and Surrender Orders, Condensed Accounts, Details of expenditure booked by CBEC on behalf of other Ministries and vice-versa, Journal Entries, Audit Certificate and comments issued by the office of C&AG of India etc. Similarly, the Annual Finance Accounts contains various Statements, details of Suspense Balances and also the Statement of Central Transactions and other Reports etc. All such information, although technical in nature but is very relevant for reference by the Administrative as well as Accounting authority of the Central Board of Excise & Customs (CBEC), Department of Revenue. This document may also be used by the Training Academies of Group 'A' Service Officers as well as by other Institutions engaged in imparting training on the Government Accounts and Finance.

I wish to place on record my appreciations for the efforts made by the Accounts and Compilation Section of the Office of Pr. CCA, CBEC, for preparing it a comprehensive, readable and meaningful reference document for all concerned.

29th December 2016  
New Delhi

  
(Archana Nigam)  
Pr. Chief Controller of Accounts (CBEC)



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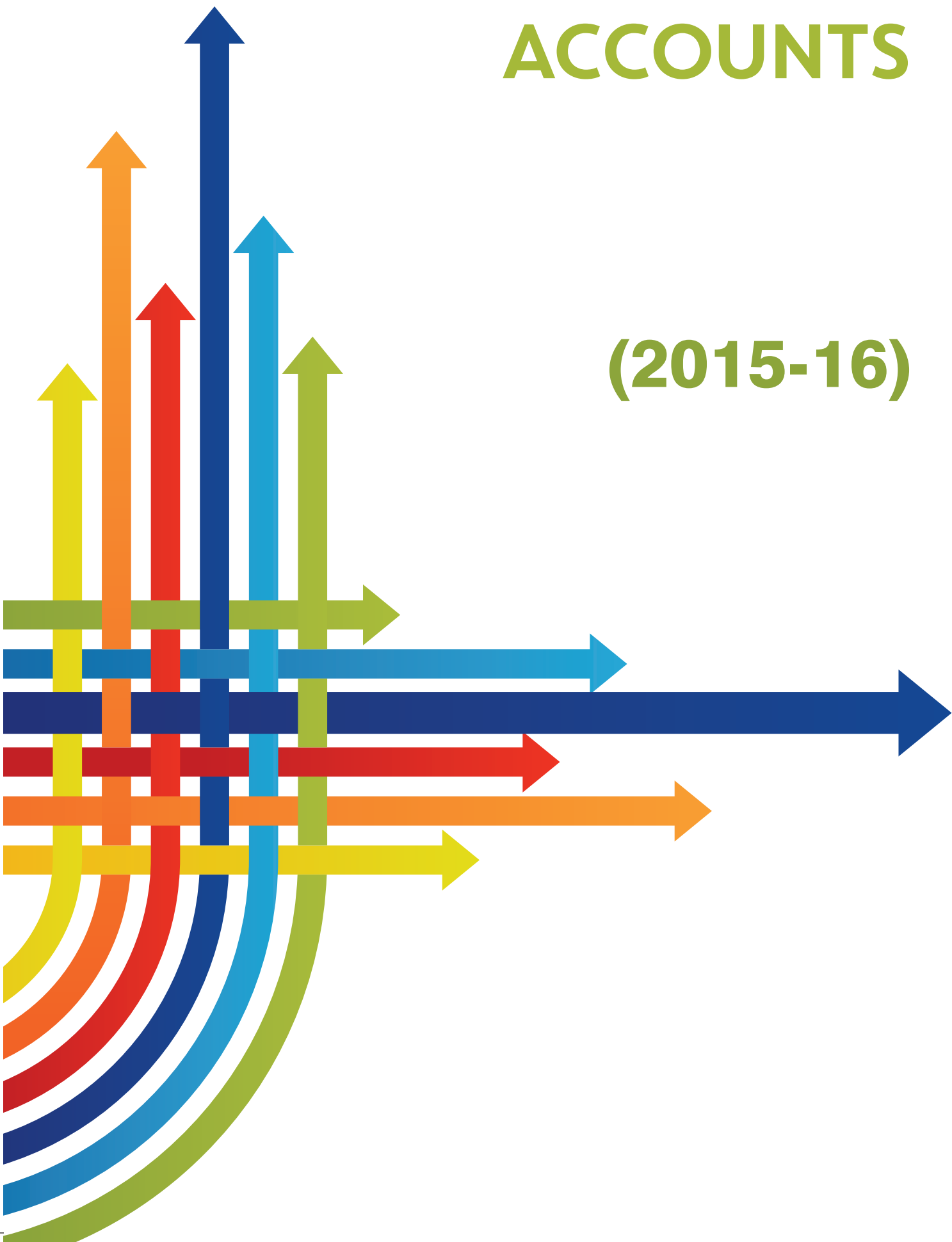
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(2015-16)

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# APPROPRIATION ACCOUNTS

(2015-16)







No. AA/1-1/ 2015-2016/ 81 to 83  
 OFFICE OF THE  
 PR. CHIEF CONTROLLER OF ACCOUNTS  
 CENTRAL BOARD OF EXCISE & CUSTOMS  
 A.G.C.R. BUILDING, NEW DELHI

Dated: 17/10/2016

To

The Sr. Audit Officer,  
 O/o the Directorate General of Audit,  
 Central Receipt, IIIrd floor,  
 A.G.C.R Building, New Delhi.

**Sub: Head wise Appropriation Accounts in respect of Grant No. 45- Indirect Taxes for the year 2015-2016.**

Sir,

Please find enclosed two copies of the Head Wise Appropriation Accounts (Stage-IV) in respect of Grant No. 45 – Indirect Taxes for the year 2015-16. The Appropriation Accounts (one copy) duly signed by the Secretary (Revenue).

Encl.: As above.

Yours faithfully,

  
 Sr. Accounts Officer

Copy to:

1. The Sr. Accounts Officer, O/o the Controller General of Accounts, Ministry of Finance, Maha lekha Niyantrak Bhawan, INA, New Delhi along with two copies of Appropriation Accounts. (one copy duly signed by the Secretary (Rev)).
2. The Asstt. Director, D.G, HRD, CEC Plot No C-4, District Center, Saket, New Delhi along with a copy of Appropriation Accounts.
3. The Sr. Audit Officer, Central Expenditure O/o DGACR, New Delhi. along with two copies of Appropriation Accounts

  
 Sr. Accounts Officer

**APPROPRIATION ACCOUNTS**  
**GRANT No.- 45 - INDIRECT TAXES FOR 2015-16**

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

(In thousands of rupees)

**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

O.	10.00	
R.	-10.00	..

## Voted

O.	494,87,80			
R.	-85,95,17	408,72,63	397,21,55	-11,51,08

Col. 1&4: Saving was due to non-filling up of vacant posts, receipts of less medical claims, less tours undertaken, less purchase of computers and accessories and economy measures.

2037.00.101.02-Central Revenues

Control Laboratory

O.	20,35,70			
R.	-7,22,87	13,12,83	6,56,82	-6,56,01

Col. 1&4: Saving was due to non filling up of vacant posts, requirement of less funds towards upgradation of seven revenue laboratories and economy measures.

2037.00.101.04-Pay and Accounts Offices

(Customs) of Principal Chief

Controller of Accounts, CBEC

O.	8,68,50			
R.	-30,32	8,38,18	8,13,70	-24,45

2037.00.102-Preventive and Other

Functions:

2037.00.102.01-Sea Customs-Major

Ports

Charged

O.	20.00	
R.	-10.00	10.00

## Voted

*[Signature]*  
AAO (AIC)

*[Signature]*  
Sr AAO (AIC)

*[Signature]*  
CCA (AIC)

*[Signature]*  
PrCCA (CBEC)

**Major Head "2038"****Union Excise Duties:****2038.00.001-Direction and Administration:****2038.00.001.01-Inspection**

O.	63,26,90			
R.	-6,14,76	57,12,14	50,37,83	-6,74,31

**Col. 1&4:** Saving was due to non filling up of vacant posts, receipt of less medical claims and less tours undertaken.

**2038.00.001.03-National Academy of  
Customs, Excise and Narcotics**

O.	102,97,00			
R.	-2,13,85	100,83,15	91,54,91	-9,28,24

**Col. 1:** Saving was due to economy measures.

**Col. 4:** Saving was due to requirement of less funds towards rent, rates and taxes, air travel and daily allowance of probationer trainees and economy measures.

**2038.00.001.04-Vigilance**

O.	25,54,90			
R.	-6,68,80	18,86,10	18,81,04	-5,06

**Col.1& 4:** Saving was due to non filling up of vacant posts, non-revision of rent and economy measures.

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

O.	58,54,00			
R.	-2,16,75	56,37,25	52,58,35	-3,78,90

**Col.1&4:** Saving was due to non filling up of vacant posts and less publicaions.

**2038.00.001.06 - Directorate General of  
Central Excise & Customs**

O.	56,10,00			
R.	-4,88,09	51,21,91	45,72,22	-5,49,69

**Col. 1& 4:** Saving was due to non filling up of vacant posts, less tours undertaken, receipt of less legal claims from Government Counsels and economy measures.

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

O.	66,00			
R.	-21,40	44,60	41,91	-2,69

*[Signature]*  
AAO (AIC)

*[Signature]*  
Sd-AO (AIC)

*[Signature]*  
CCA (AIC)

*[Signature]*  
P. CCA

O.	812,97,60			
R.	-100,93,94	712,03,66	680,74,31	-31,29,35

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

Col. 4: Saving was due to non filling up of vacant posts, non-finalization of revision of rent and economy measures.

2037.00.102.02 - Sea Customs - Minor Ports

30,00,00 30,00,00

2037.00.102.04- Directorate of

Logistics

O.	23,57,50			
R.	-1,67,29	21,90,21	21,70,51	-19,70

Col. 1&4 : Saving was due to non- filling up of vacant posts.

2037.00.102.05-Directorate of

Revenue Intelligence

O.	115,83,40			
R.	-11,87,00	103,96,40	101,54,65	-2,41,75

Col. 1&4: Saving was due to non-filling up of vacant posts.

2037.00.797- Transfer to Reserve

Fund and Deposit Account.

2037.00.797.01-Transfer to Customs

Welfare Fund

29,13,00 29,13,00

**2037.00.800 - Other Expenditure:**

2037.00.800.02 -Sea Customs-Major Ports

3,00,00 2,43,00 -57,00

Col. 4: Saving was due to non-approval of panel of officers for Customs Overseas Intelligence Network postings.

2037.00.800.03-Departmental Canteens

O.	7,37,50			
R.	-2,79,00	4,58,50	3,86,98	-71,52

Col. 1&4: Saving was due to non filling up of vacant posts.

**Total Major Head "2037"**

Charged

O.	30,00			
R.	-20,00	10,00	10,00	

Voted

O.	1545,61,00			
R.	-210,75,59	1334,85,41	1281,34,52	-53,50,89

*[Signature]*  
AAO (AIC)

*[Signature]*  
Sr. AAO (AIC)

*[Signature]*  
CCO (AIC)

*[Signature]*  
Pr. CCA



2038.00.001.08 - Customs and Central Excise,  
Settlement Commission

O.	14,12,50			
R.	-3,04,30	11,08,20	11,12,55	4,35

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

2038.00.001.09 - Authority for Advance Ruling,  
Customs and Central Excise

O.	4,96,20			
R.	-32,74	4,63,46	4,51,50	-11,96

## 2038.00.001.10 - Systems and Data Management

O.	239,04,00			
R.	-27,05,30	211,98,70	205,40,92	-6,57,78

Col. 1&4: Saving was due to non-filling up of vacant posts, non revision of rent, less tour undertaken and non-completion of mile stones by Service Providers as per terms and conditions of the contract.

## 2038.00.101-Collection Charges:

## 2038.00.101.01-Commissionerates

Charged

O.	20,00			
R.	-4,60	15,40	15,40	..

Voted

O.	2817,57,55			
R.	-192,70,49	2624,87,06	2645,76,90	20,89,84

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

Col. 4: Excess was due to requirement of additional funds towards court fees and expenditure incurred on account of joining of new incumbents.

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

O.	45,74,40			
R.	-1,99,67	43,74,73	42,95,80	-78,93

Col.1&4: Saving was due to non filling up of vacant posts and non completion of mile stones by service providers, as per terms and conditions of contract.

12/11/16  
A.A.O (A/C)

12/11/16  
S.A.O (A/C)

12/11/16  
C.C.A (A/C)

12/11/16  
P.C.C.A

2038.00.800 - Other Expenditure:

2038.00.800.01-Collection of Land Customs

O.	32,72,55			
R.	-26,29,55	6,43,00	13,90,18	7,47,18

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

Col.4: Excess was due to joining of new incumbents.

2038.00.800.03-Other Items

O.	11,10,00			
R.	-3,47,32	7,62,68	6,14,98	-1,47,70

Col. 1&4: Saving was due to less maintenance activities undertaken by field formations.

2038.00.800.05-Departmental Canteens

O.	7,02,00			
R.	-1,60,89	5,41,11	4,60,59	-80,52

Col. 1&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"

-30,00,00 -30,00,00 ..

**Total Major Head "2038"**Charged

O.	20,00			
R.	-4,60	15,40	15,40	..

Voted

O.	3449,38,00			
R.	-278,73,91	3170,64,09	3163,89,68	-6,74,41

**Major Head "2216"****Housing :**

2216.07 - Other Housing

2216.07.053 - Maintenance Repair

2216.07.053.05 - Other Maintenance Expenditure

O.	6,00,00			
R.	-45,50	5,54,50	2,07,76	-3,46,74


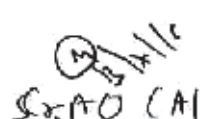


Col. 1&4: Saving was due to requirement of less funds towards maintenance of residential accommodation by the field formations.

**Surrenders or withdrawals****within appropriation**

Charged	24,60	24,60	-24,60
R.			

**Surrenders or withdrawals****within grant**

Voted	489,95,00	489,95,00	-489,95,00
R.			

 AAO (AIC)  
  Sr. AO (AIC)  
  CCAC (AIC)  
  Pr. CCA

**Total Revenue Section :****Charged**

	50.00	25.40	-24.60
Voted	5000,99,00	4447,31,96	-553,67,04

**CAPITAL SECTION****Major Head "4047"****Capital Outlay on Other****Fiscal Services:**

4047.00.037-Customs :

4047.00.037.03- Preventive and other Functions

O.	263,61,00			
R.	-221,61,00	42,00,00	419182	-8,18

**Col 1&4:** Saving was due to non-finalisation of process to procure the spare parts of category-I and II vessels and delay in tendering process for installation of Drive through Scanners (Road), procurement of PRD , Mail Scanner, XBIS.

**Total Major Head "4047"**

O.	263,61,00			
R.	-221,61,00	42,00,00	41,91,62	-8,18

**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 Bangalore

19,00,00	18,13,72	-86,28
----------	----------	--------

4059.01.800-Other Expenditure:

4059.01.800.01-Acquisition of Ready-built Accommodation

O.	331,00,00			
R.	-278,20,00	52,80,00	25,06,48	-27,73,54

**Col.1&4:** Saving was due to non finalisation of various proposals for acquisition of land/construction of office buildings and purchase of ready built office accommodation.

**Total Major Head "4059"**

O.	350,00,00			
R.	-278,20,00	71,80,00	43,20,18	-28,59,82

13/12  
A.A.O. (AIC)

13/12  
Sr. A.O. (AIC)

13/12  
CCA (AIC)

13/12  
P. CCA

**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.	50,00,00			
R.	-35,00,00	15,00,00	10,27,78	-4,72,22

Col 1&4: Saving was due to non finanlisation of various proposals for purchase of ready built residential accommodation/construction of residential accomodation.

**Total Major Head "4216"**

O.	50,00,00			
R.	-35,00,00	15,00,00	10,27,78	-4,72,22

**Surrenders or withdrawals  
within grant**

R.	534,81,00	534,81,00		-534,81,00
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**Total Capital Section**

663,61,00	663,61,00	95,39,78	-568,21,22
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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 2015-16 has been sanctioned by the competent Authority.

(Secretary)

Ministry of Finance,  
Deptt. Of Revenue, New Delhi.

13/11  
AAO (A/C)

05/11/16  
Sr. A.O (A/C)

11/11/16  
CCA (A/C)

11/11/16  
Pr-CCA (C.BEC)



**GRANT No - 45 - INDIRECT TAXES FOR 2015-16.****Details of recoveries adjusted in accounts in reduction of expenditure**

Sub-head	Total Estimates	Actual
----------	--------------------	--------

(In thousands of Rs)

**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

27,10

+27,10

2038.00.911-Deduct  
Recoveries of Overpayment

240,52

+240,52

**Total Revenue Section****50,00****267,62****+217,62**

(Secretary)

Ministry of Finance,  
Deptt. Of Revenue, New Delhi.

A A O (AIC)

Sr. A O (AIC)

CCM (AIC)


Po. CCA (CDEC)

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 Transactions 2015-16.				
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 ₹)	
<b>Major Head "2037"</b>				
<b>Customs:</b>				
00.101- Revenue-Cum-Import/ Export Trade Control Functions:				
00.101.01-Sea Customs-Major Ports	3972155		14295 UD	
00.101.02-Central Revenues Control Laboratory	65682		2012 UD	
00.101.04-Pay & Accounts Offices (Customs)	81370			
Total	4119207 (V)	4102900 (V)		
Less amount adjusted in reduction of expenditure Total	4119207 (V)	4102900 (V)	16307 UD	
00.102-Preventive and Other Functions:				
00.102.01- Sea Customs Major Ports Ports:	6807431 (V) 1000 (C)		15405 UD	
00.102.02-Sea Customs - Minor: Ports	300000			
00.102.04-Directorate of Logistics	217051		2210 UD	
00.102.05-Directorate of Revenue Intelligence	1015465		7014 UD 5107 M/Ex Aff.1907	
Total (C)	1000 (C)	1000		
(V)	8339947 (V)	8315318	24629 UD 22722 M/Ex Aff.1907	
2037.00.797-Transfer to Reserve Fund and Deposit Account				
00.797.01 Transfer to Custom				

Welfare fund	291300		
<b>Total</b>	<b>291300</b>	<b>291300</b>	
00.800-Other Expenditure:			
00.800.02-Sea Customs: Major Ports:			
Payment to other			
Department etc.	24300		
00.800.03-Departmental Canteen	38698		
<b>Total</b>	<b>62998</b>	<b>62998</b>	
00.911.00-Deduct recoveries of			
Overpayment	-2710	-2710	
<b>Total Major Head "2037"</b>	(V) 12813452 (V)	12772516	40936 UD 39029 M/Ex Aff.1907
Less amount adjusted in			
reduction of expenditure	-2710	-2710	
<b>Total Major Head "2037"</b>	(C) 1000	1000	
	(V) 12810742 (V)	12769806	40936 UD 39029 M/Ex Aff.1907
<b>Major Head "2038"</b>			
<b>Union Excise Duties:</b>			
00.001-Direction and Adminis-			
tration:			
00.001.01-Inspection	503783		2803 UD
00.001.03- N.A.C.E.N.	915491		9181 UD
00.001.04-Vigilance	188104		
00.001.05-Directorate of			
Publicity & Public Relation	525835		352311 I & B
00.001.06-D.G C.E. I	457222		
00.001.07-Pay & Accounts Offices			
(Directorates)	4191		
00.001.08-Cust. & C.Ex			
Settlement Comm.	111255		
00.001.09-Authority for Advance			
Ruling	45150		
00.001.10-System and Data			
Management	2054092		2112 UD 483 IT
<b>Total</b>	<b>4805123</b>	<b>4438233</b>	<b>366890</b> UD 14096 I & B 352311 IT 483

00.101-Collection Charges				
00.101.01-Commissionerate				
Headquarters	( C )	1540 ( C )	1540	8765 UD
	( V )	26457690 ( V )		
00.101.05-Pay & Accounts Offices				
(Under Pr. CCA,CBEC)		429580		350 UD
Total	( C )	1540 ( C )	1540	
	( V )	26887270 ( V )	26878155	9115 UD
00.800-Other Expenditure:				
00.800.01- Collection of Land Customs				
		139018		
00.800.03-Other Items				
		61498		40579 UD
00.800.05-Departmental Canteens				
		46059		
00.800.01-Deduct Proportionate charges for Customs Duties transferred to Major Head "2037":				
00.800.01.01-Cost of Collection of Customs at Minor Ports				
		-300000		
Total		-53425	-94004	40579 UD
00.911.00-Deduct recoveries of Overpayment				
		-24052	-24052	
<b>Total Major Head "2038"</b>				
	( C )	1540	1540	U D 63790
	( V )	31638968	31227384	416584 I & B 352311 IT 483
Less amount adjusted in reduction of expenditure				
		-24052	-24052	
Net other expenditure				
<b>Total Major Head "2038"</b>				
	( C )	1540 ( C )	1540	U D 63790
	( V )	31663020	31198332	416584 I & B 352311 IT 483
<b>Major Head "2216"</b>				
Housing				
2216.07-Other Housing				
2216.07.053- Maintenance & Repair				
2216.07.053.05-Other Maintenance Ex.		20776	9296	11480 U D
<b>Total Major Head 2216</b>				
		20776	9296	11480 U D
<b>Total Revenue Section</b>				
	( C )	2540	2540	
	( V )	44473196 ( V )	44004196	469000 UD 114299 I&B 352311 MEA 1907 IT 483

reduction of expenditure	-26762	-26762	
Net other expenditure			
Net Revenue Section	44446434	44030958	469000
<b>CAPITAL SECTION</b>			
<b>Major Head "4047"</b>			
Capital outlay on other			
fiscal services			
4047.00.37-Customs			
4047.00.037.03-Pre. & Other	419182		
Functions			
<b>Total Major Head "4047"</b>	<b>419182</b>	<b>419182</b>	
<b>Major Head "4059"</b>			
Capital Outlay on Public Works			
4059.01- Construction;			
4059.01.051 Construction			
4059.01.051.09 National Academy			
of Customs Excise and Narcotics			
at Bangalore	181372		
4059.01.800-Other expenditure			
01-Acquisition of Ready built			
accommodation	250646		79809 UD
<b>Total Major Head "4059"</b>	<b>432018</b>	<b>352209</b>	<b>79809 UD</b>
<b>Major Head "4216"</b>			
Capital Outlay on Housing			
01.- Govt. Residential Building			
01.108-Residential Building for			
C.& C.Ex. staff			
01-Acquisition of Ready	102778		48571 UD
built flat			
<b>Total Major Head "4216"</b>	<b>102778</b>	<b>54207</b>	
<b>Total Capital Section</b>	<b>953978</b>	<b>825598</b>	<b>128380 UD</b>

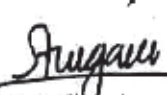
  
 Pr. Chief Controller of Accounts  
 Central Board of Excise & Custom  
 Ministry of Finance, Deptt. of Revenue  
 New Delhi.



## ANNEXURE-III


**Statement showing Reconciliation of Appropriation Accounts figures with the Statement of Central Transactions (Finance Accounts) figures for the year 2015-16**

		<u>Total Revenue</u>		<u>Total Capital</u>	
		<u>Charged</u>	<u>Voted</u>	<u>Charged</u>	<u>Voted</u>
				(In Thousands of rupees)	
1.	Amount of actual expenditure shown in the head-wise Appropriation Accounts of Grant or Appropriation (Vide Annexure I)	2540	44473196		953978
2.	Deduct-Amount of recoveries adjusted in accounts in reduction of expenditure (vide Annexure II)		26762		
3.	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).		469000		128380
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)	3741551	4376077 <u>Grant No 33</u> 4781 <u>Grant No 41</u> 4258785 <u>Grant No 41</u> 9944 <u>Grant No 43</u> 99161 <u>Grant No 91</u> 3406		5332 <u>Grant No 38</u> Loans to <u>Govt. Servants</u> 5332
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	3744091	48353511		830930
1.	Certified that Rs.3744091 Ths (Charged) and Rs 48353511 Ths (Voted) under Revenue Section and Rs.830930 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.				

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

**GRANT NO - 45 - INDIRECT TAXES FOR 2015-2016.****Contingency Fund Statement**

S.No	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**

## **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/surrender orders issued during the year has been obtained and included in the account.

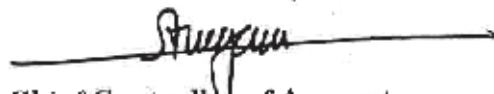
It is certified that the Grant Statement relating to Grant No.45 Indirect Taxes during 2015-2016 has been got vetted from the Grant Controlling Authority.

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 2015-16 relevant to Grant No 45 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 2015-16.

Certified that there is no case, which attracted the provisions of new service/New Instrument of Service during the year 2015-2016 as per O.M.No F.I (23)-B (AC) 2005 dated 25/06/2006.



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

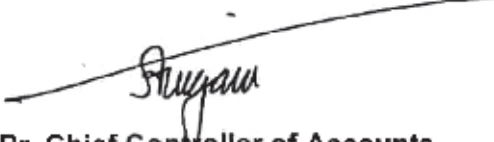


**Statement showing Grant-wise/Major Head-wise expenditure incurred  
during the year 2015-16 on behalf of Functional/Ministries/Deptt. as  
shown in the Statement of Central Transactions.**

*(figures in thousands)*

Sl No			Revenue		Capital	
	Major Head	Grant No.	charged	voted	charged	voted
1	3605	33		4781		
2	2049	36	3741551			
3	7610	38				5332
4	2071	41		4258785		
5	2235	41		9944		
6	2225	91	0	3406		
7	2052	43		99161		
8	2037	45	1000	12769806		
9	2038	45	1540	31198332		
10	2216	45		9296		
11	4047	45				419182
12	4059	45				352209
13	4216	45				54207
	<b>Total Expenditure</b>		<b>3744091</b>	<b>48353511</b>		<b>830930</b>
			(A)	(B)		(C)


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**

**Audit Certificate**

I certify that the accounts submitted by the Pr. Chief Controller of Accounts, Central Board of Excise & Customs for incorporation in the Appropriation Accounts Grant No. 45 of the Union Government for the year 2015-16 have been examined and audited in accordance with provisions of Article 149 & 151 of the Constitution of India and Comptroller and Auditor General's (Duties Power & Condition of Services) Act, 1971.

As a result of the test check of books, other records and explanation given to me. I certify that according to best of my knowledge, the accounts are correct, subject of the observations in the inspection report.

  
Sr. Audit Officer (CERA)

**Office of the Director General of Audit (Central Receipt)**  
**AGCR Building, IP Estate, New Delhi 110002**

**Inspection Report on the Appropriation Accounts of Grant No.-45 - Indirect Taxes for the year 2015-16**

Audit of Head-wise Appropriation Accounts in respect of Grant No.-45 – Indirect Taxes for the year 2015-16 was conducted from 08.06.2016 to 10.06.2016 (3 working days) on the basis of test check of figures depicted under different heads with reference to Statement of Central Transaction and other allied records by an audit party comprising of Sh. K. K. Batra, Sr. A.O., Sh. Sanjay Kumar, A.A.O., Sh. Surender Kumar, Supervisor and Sh. Parveen Kumar, Sr. Auditor. The facts and figures contained in the Head-wise Appropriation Accounts have been verified and found correct subject to the following audit observations:-

**Para:-1 Unrealistic budgeting**

According to Rule 48(2) of the GFR 2005 and annual budget circulars issued by the Ministry of Finance, Ministries/Departments are required to prepare their budget estimates keeping in view the disbursement trends during the previous years actual expenditure and other relevant factors such as economy instructions issued by the Ministry of Finance from time to time.

Scrutiny of the Appropriation Accounts for the year 2015-16 revealed that the department made excessive provisions under various heads resulting in large provisions remained unutilized during the year and were either re-appropriated to other heads or surrendered, defeating the main purpose for which the budget provisions were passed by the Parliament. The details of Major Head/Sub-head where savings of more than one crore or more than 10% of the provision and above constituting savings of 10.18% to 67.73% in Revenue Section and 79.44% to 92.43% in Capital Section of the budget provision were noticed are given below:-

**Revenue Section**

(Amounts in thousands)

Sl. No.	Major head/Sub Head	Original Provision	Actual Expenditure	Savings (-)	Savings (%)
1. 1	2037.00.101.01-Sea Customs-Major Ports	4946780	3941147	1005633	20.33
2. 2	2037.00.101.02-Central Revenues Control Laboratory	203570	65682	137888	67.73
3. 3	2037.00.102.01-Sea Customs-Major Ports	8129760	6807426	1322334	16.27
4. 4	2037.00.102.05-Directorate of Revenue Intelligence	1158340	1015465	142875	12.33
5. 5	2037.00.800.02-Sea Customs-Major Ports	30000	24300	5700	19
6.	2037.00.800.03-Departmental Canteens	73750	38698	35052	47.53
7.	2038.00.001.01-Inspection	632690	503783	128907	20.37
8.	2038.00.001.03-National Academy of	1029700	915491	114209	11.09

	Customs, Excise and Narcotics				
9.	2038.00.001.04-Vigilance	255490	188104	67386	26.38
10.	2038.00.001.05-Directorate of Publicity and Public Relations (Customs and Central Excise)	585400	525835	59565	10.18
11.	2038.00.001.06-Directorate General of Central Excise Intelligence	561000	457222	103778	18.50
12.	2038.00.001.07- Pay and Accounts Offices	6600	4191	2409	36.5
13.	2038.00.001.08-Customs and Central Excise, Settlement Commission	141250	111255	29995	21.24
14.	2038.00.001.10-Systems and Data Management	2390400	2054092	336308	14.07
15.	2038.00.800.03-Other Items	111000	61498	49502	44.60
16.	2038.00.800.05-Departmental Canteens	70200	46059	24141	34.39
17.	2216.07.053.05-Other Maintenance Expenditure	60000	20776	39224	65.37

**Capital Section****(Amounts in thousands)**

Sl. No.	Major head/Sub Head	Original Provision	Actual Expenditure	Savings (-)	Savings (%)
1.	4047.00.037.03-Preventive and other Functions	2636100	419182	2216918	84.10
2.	4059.01.800.01-Acquisition of Ready built Accommodation	3310000	250646	3059354	92.43
3.	4216.01.108.01-Acquisition of Ready-built Flats	500000	102778	397222	79.44

Audit observation calling for the reasons for saving was issued vide Audit Memo No. 6 dated 09-06-2016 to the department. However, no reply was furnished.



**Para:-2 Minor/Sub head-wise excess expenditure**

Rule 58(1) of General Financial Rules, 2005 enjoins that a subordinate authority incurring the expenditure will be responsible for ensuring that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority should obtain additional allotment before incurring the excess expenditure.

Scrutiny of Head-wise appropriation accounts of Grant No.-45 (Indirect Taxes) for the year 2015-16 revealed excess expenditure over provision made under the following sub-head detailed as below:-

(Amount in thousands)

S. No.	Minor/Sub-head	Original Budget Provision	Re-appropriation	Total Grant or appropriation	Actual Expenditure	Excess (+)
1.	2038.00.001.08- Customs and Central Excise, Settlement Commission	141250	(-)30430	110820	111255	435
2.	2038.00.101.01- Commissionerates	28175755	(-)1927049	26248706	26457664	208958
3.	2038.00.800.01- Collection of Land Customs	327255	(-)262955	64300	139018	74718

In this regard, Audit Memo No. 07 dated 09-06-2016 calling for reasons for excess expenditure over provisions was issued to the department. However, no reply was furnished.

**Para:-3 Persistent savings**

As per para 3.2.4 of the budget circular issued by the Ministry of Finance for the year 2007-08, while framing the estimates, due note was to be taken of the past performance, the stage of formulation/implementation of various schemes, the institutional capacity of the implementing agencies to implement schemes, as scheduled, the constraints on spending by the spending agencies and, most importantly, the quantum of government assistance lying with the recipients unutilized/unaccounted for etc. with a view to minimizing the scope for funds available to be surrendered at a later stage.

Scrutiny of the appropriation accounts for the years 2015-16 revealed that there were surrender and savings under the capital section of the grant during the last three years including this year as detailed in the table below. Large savings under the grant reflected that the guidance provided by the budget division was not being followed.

(Amounts in thousands)

Major Head "4047" – Capital Outlay on Other Fiscal Services	2013-14	2014-15	2015-16
Original Provision	1000000	1332200	2636100
Re-appropriation (including Surrender)	847666	1149329	2216100
%age of Re-appropriation over Original	85%	86.27%	84.06%

Provision			
Original Provision ( <i>minus</i> ) Re-appropriation	152334	191702	420000
Actual Expenditure	147932	182871	419182
Savings (-)/Excess (+)	(-)4402	(-)8831	(-)818

In this regard, Audit Memo No. 08 dated 09-06-2016 was issued to department. However, no reply was furnished.

**Para:-4 Surrender of unspent provision on the last day of the financial year**

As per the provisions of GFR 56(2), unspent provision in grant or appropriation are to be surrendered to Government as soon as these are foreseen without waiting till the last day of the financial year. Unspent provision should also not be held in reserve for possible future excesses.

Scrutiny of Head-wise Appropriation Accounts of Grant No.-45 – Indirect Taxes for the year 2015-16 revealed that in contravention of GFR provisions the Department had surrendered Rs.490.19 crore under the major head 2037, 2038 & 2216 in revenue section on 31<sup>st</sup> March 2016.

Further, it was noticed that the department has surrendered Rs. 490.19 crore (Revenue Section) and Rs. 534.81 crore (Capital Section) against Rs.557.02 crore (Revenue Section) and Rs. 568.21 crore (Capital Section). As such the department has not surrendered Rs. 66.83 crore (Revenue Section) and Rs. 33.40 crore (Capital Section) during the year in violation of the rules *ibid*.

Audit observation for the same was issued to department vide Audit Memo No. 05 dated 09-06-2016. However, no reply was furnished.

**Para:-5 Rush of expenditure during March and last quarter of the financial year**

In terms of Rule 56(3) of General Financial Rule 2005, 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. The Ministry of Finance has also issued instruction to Ministries/Departments in September 2007 to restrict expenditure during the month of March and the last quarter of the financial year up to 15 *per cent* and 33 *per cent*, respectively, of the budget estimates. However, it was observed from the information provided by the department in the following Major Heads, the department had made major part of disbursement in the month of March 2016/last quarter of the financial year in contravention of the provision of rules and extant instructions:-

(Amount in lakhs of Rs.)

Sl. No.	MH	Total Provision	Total Expenditure	Expenditure in March	% of Expenditure during March	Expenditure incurred during last quarter	% of Expenditure during last quarter
1.	4047	26361.00	4191.82	1024.43	24.34%	2516.01	60.02%
2.	4216	5000.00	1027.78	4.60	-----	464.60	45.23%

Reasons for above shortcomings may be intimated.

**Para:6 Saving of Rs. 100 crore or more in Grant No.-45/appropriation**

The Public Accounts Committee (10<sup>th</sup> Lok Sabha, 1993-94) in its 60<sup>th</sup> Report (paras 1.22 and 1.24) had observed that savings of Rs. 100 crore or above are indicative of defecting budgeting as well as shortfall in performance in a Grant or Appropriation. The Committee had, therefore, desired that detailed note in respect of savings of Rs. 100 crore or above in a section of the grant for each year was required to be furnished to the Committee by the respective Ministry/Department.

Savings under Grant No. 45 of Rs. 100 crore for the year 2015-16 details below:-

(Rs. in crore)			
Grant No.-45	Total Provision	Savings	Percentage of total provision
Revenue -Voted	5000.99	556.77	11.13%
Capital -Voted	663.61	568.21	85.62%

This shows defective budgeting in the appropriation accounts. In this regards reason for above irregular may be intimated.

**Para:7 Difference in figures shown in SCT**

During verification of statement indicating in the Head-wise Appropriation figures including statement of recovery adjusted in the accounts in reduction of expenditure and Major/Minor Head-wise shown in the statement of Central Transactions 2015-16.

Head	Figures in shown Appropriation Accounts under the column of SCT	Figures in shown SCT
Total Major Head "2038" Voted	31246410	31198306

It was also noticed that under the Major Head "2037" Charged figure of 1000 was not shown in the total column was issued.

In this regards, audit memo No.-09 dated 15-06-2016 calling for correctness of the figures was issued to department. However, no reply was furnished.

  
Sr. Audit Officer (CERA)



**Audit Para No.01****Subject: Unrealistic budgeting**

According to Rule 48 (2) of the GFR 2005 and annual budget circulars issued by the Ministry of Finance, Ministries/Departments are required to prepare their budget estimates keeping in view the disbursement trends during the previous years actual expenditure and other relevant factors such as economy instructions issued by the Ministry of Finance from time to time.

Scrutiny of the Appropriation Accounts for the year 2015-16 revealed that the Department made excessive provisions under various heads resulting in large provisions remained unutilized during the year and were either re-appropriated to other heads or surrendered, defeating the main purpose for which the budget provisions were passed by the Parliament. The details of Major Head/Sub-head where savings of more than one crore or more than 10% of the provision and above constituting saving of 10.18% to 67.73% in Revenue Section and 79.44% to 92.43% in Capital Section of the budget provisions were noticed are given below:-

Revenue Section		(Amount in thousands)			
Sl.No.	Major head/sub-head	Original provision	Actual Expenditure	Saving (-)	Saving (%)
1	2037.00.101.01-Sea Customs-Major Ports	4946780	3941147	1005633	20.33
2	2037.00.101.02-Central Revenues Control Laboratory	203570	65682	137888	67.73
3	2037.00.102.01- Sea Customs -Major Ports	8129760	6807426	1322334	16.27
4	2037.00.102.05-Directorate of Revenue Intelligence	1158340	1015465	142875	12.33
5	2037.00.800.02- Sea Customs- Major Ports	30000	24300	5700	19
6	2037.00.800.03- Departmental Canteens	73750	38698	35052	47.53
7	2038.00.001.01- Inspection( now Performance Management)	632690	503783	128907	20.37
8	2038.00.001.03-National Academy of Customs, Excise and Narcotics	1029700	915491	114209	11.09
9	2038.00.001.04- Vigilance	255490	188104	67386	26.38
10	2038.00.001.05- Directorate of Publicity and Public Relations (Customs and Central Excise)	585400	525835	59565	10.18
11	2038.00.001.06- Directorate General of Central Excise Intelligence	561000	457222	103778	18.50
12	2038.00.001.07- Pay and Account Officers	6600	4191	2409	36.5
13	2038.00.001.08- Customs and Central Excise, Settlement Commission	141250	111255	29995	21.24
14	2038.00.001.10- Systems and Data Management	2390400	2054092	336308	14.07
15	2038.00.800.03- Other Items	111000	61498	49502	44.60
16	2038.00.800.05- Departmental Canteen	70200	46059	24141	34.39
17	2216.07.053.05-Other Maintenance Expenditure	60000	20776	39224	65.37

Capital Section		(Amount in thousands)			
Sl.No.	Major head/sub-head	Original provision	Actual Expenditure	Saving (-)	Saving (+)
1	4047.00.037.03- Preventive and Other Functions	2636100	419182	2216918	84.10
2	4059.01.800.01- Acquisition of Ready Built Accommodation	3310000	250646	3059354	92.43
3	4216.01.108.01- Acquisition of Ready-built Flats	500000	102778	397222	79.44

Audit observation calling for the reasons for saving was issued vide Audit Memo No. 6 dated 09.06.2016 to the department. However, no reply was furnished.



**Reply of the Government (Audit Para No.01):**

It is a fact that large provisions remained unutilized during the year in respect of various Major Heads/Sub Heads under Revenue/ Capital Section. However, it may be relevant to mention here that keeping in view the slow pace of expenditure, the Budget Estimates under Revenue/ Capital Section were reduced from Rs. 5001.49 crore to Rs. 4471.70 crore and Rs.663.61crore to Rs.128.80crore respectively in the Revised Estimates 2015-16 as per the decision taken in the pre-budget meeting held in the Ministry of Finance under the Chairmanship of Secretary (Expenditure). The detailed reasons for savings under the Revenue / Capital Section are described as under:

Revenue Section		(Amount in thousands)
Sl.No.	Major head/sub-head	Reasons for Savings
1	2037.00.101.01-Sea Customs-Major Ports	The saving of Rs. 100,56,33 thousands was mainly under object head Salary. A provision to the extent of Rs. 405,62,50 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 323,83,22 thousands resulting in saving of Rs. 81,80,00 thousands due to non filling up of vacant posts during the Financial Year 2015-16. In addition, there was saving of Rs.8,63,80 thousands under object head Office Expenses due to economy measure.
2	2037.00.101.02-Central Revenues Control Laboratory	Out of total saving of Rs. 13,78,88 thousands, a major saving of Rs. 12,21,71 thousands occurred under object head "Office Expenses" due to non-utilization of funds towards up gradation of seven revenue laboratories out of approved expenditure. Further, there was also a saving of Rs. 1,08,66 thousands under object head Salary due to non-filling of vacant posts during the Financial Year 2015-16.
3	2037.00102.01- Sea Customs –Major Ports	The saving of Rs. 132,23,34 thousands was mainly under object head Salary. A provision to the extent of Rs. 697,25,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 582,12,15 thousands resulting in saving of Rs. 115,12,85 thousands due to non filling up of vacant posts during the Financial Year 2015-16. In addition, there was saving of Rs.6, 51, 60 thousands under object head Office Expenses due to economy measure and Rs. 4, 34, 67 thousands under object head RRT due to non completion of rent revision cases during the Financial Year 2015-16.
4	2037.00.102.05-Directorate of Revenue Intelligence	The saving of Rs. 14,28,75 thousands was mainly under object head Salary. A provision to the extent of Rs. 48,25,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 35,00,48 thousands resulting in saving of Rs. 13,24,52 thousands due to non filling up of vacant posts during the Financial Year 2015-16.
5	2037.00.800.02- Sea Customs- Major Ports	The saving of Rs.57,00 thousands was mainly due to non-utilization of Discretionary Grant fully on account of non-appointments in six

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		COIN units.
6	2037.00.800.03- Departmental Canteens	The provision is for the payment of Salaries to the staff deployed in Departmental Canteen. The saving of Rs. 3,50,52 thousands was due to non-filling of vacant posts/less deployment of staff during the Financial Year 2015-16.
7	2038.00.001.01- Inspection( now Performance Management)	The saving of Rs. 12,89,07 thousands was mainly under object head Salary. A provision to the extent of Rs. 43,00,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 30,98,76 thousands resulting in saving of Rs. 12,01,24 thousands due to non filling up of vacant posts during the Financial Year 2015-16.
8	2038.00.001.03-National Academy of Customs, Excise and Narcotics	The saving of Rs. 11,42,09 thousands was mainly under object heads Foreign Travel Expenses/Other Administrative Expenses/Office Expenses. Saving under Foreign Travel Expenses was due to less number of foreign tours undertaken, under object head "Other Administrative Expenses" was due to non finalization of training of departmental officials of Advance Financial Investigations in IIM Bangalore, non transfer of payment to LKY University Singapore due to Rate fluctuation in dollar and delayed finalization of IIFT training for the 67 <sup>th</sup> batch probationers and under object head Office Expenses on account of economy measure.
9	2038.00.001.04- Vigilance	The saving of Rs. 6,73,86 thousands was mainly under object head Salary & RRT. A provision to the extent of Rs. 12,00,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 9,13,42 thousands resulting in saving of Rs. 2,86,58 thousands due to non filling up of vacant posts during the Financial Year 2015-16. Similarly there was saving of Rs.3,42,24 thousands under object head RRT due to non finalization of issue relating to rent revision of M/s. Samrat Hotel, Chankyapuri, New Delhi.
10	2038.00.001.05- Directorate of Publicity and Public Relations (Customs and Central Excise)	The saving of Rs. 5,95,65 thousands was mainly under object head Salary, Publication & Advertising & Publicity. A provision to the extent of Rs. 4,70,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 3,38,83 thousands resulting in saving of Rs. 1,31,17 thousands due to non filling up of vacant posts during the Financial Year 2015-16. The savings of Rs. 1,24,84 thousands under object head Publication was due to non printing of Civil List-2016, Volume-II of ECS Law Report, Custom declaration forms and ICE magazine. Saving



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		of Rs.3,30,15 thousands under object head Advertising & Publicity was due to the fact that payments towards activities undertaken through DAVP, the LOAs are issued by the office of Pr. Chief Controller of Accounts, CBEC on behalf of the Directorate of Publicity and Public Relations in favour of DAVP. However, it has been found out from DAVP that out of total amount of Rs. 37.64 crore, only a sum of Rs. 35.23 crore has been booked by DAVP and, therefore, the saving was mainly on account of under-utilization of the LoAs by DAVP apart from other nominal savings.
11	2038.00.001.06- Directorate General of Central Excise Intelligence	The saving of Rs. 10,37,78 thousands was mainly under object head Salary. A provision to the extent of Rs. 30,00,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 21,42,76 thousands resulting in saving of Rs. 8,57,24 thousands due to non filling up of vacant posts during the Financial Year 2015-16.
12	2038.00.001.07- Pay and Account Officers	The saving of Rs.24,09 thousands was mainly under object head Salary. A provision to the extent of Rs. 60,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 38,72 thousands resulting in saving of Rs. 2128 thousands due to non filling up of vacant posts during the Financial Year 2015-16.
13	2038.00.001.08- Customs and Central Excise, Settlement Commission	The saving of Rs. 2,99,95 thousands was mainly under object head Salary. A provision to the extent of Rs. 5,60,00 thousands in BE 2015-16 was made out of which expenditure incurred to the extent of Rs. 3,12,58 thousands resulting in saving of Rs. 2,47,42 thousand due to non filling up of vacant posts during the Financial Year 2015-16.
14	2038.00.001.10- Systems and Data Management	The saving of Rs. 33,63,08 thousands was mainly under object head RRT & Information Technology. The saving of Rs. 6,48,45 thousands under object head RRT was due to non finalization of issue relating to rent revision of M/s. Samrat Hotel Hotel, Chankyapuri, New Delhi. The saving of Rs.24,92,19 thousands under object head Office Expenses (Information Technology) was due to non completion of projects like TCS, LAN, TCL, Wipro EDW, PwC(Tax 360) and PwC (GST PMU involving expenditure amounting to Rs. 23.81 crore. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs 215,00,00 thousands to Rs.175,34,00 thousands.
15	2038.00.800.03- Other Items	The provision includes Rs.11.00 crore for maintenance and repair of office buildings

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		under Central Excise Commissionerates. Against the said provision, expenditure of Rs.6.10 crore was incurred. Savings of Rs. 4,90,00 thousands was due to the fact that in most of the cases of maintenance/repair of buildings, expenditure is incurred by CPWD after authorization on proper sanction and following the prescribed procedure. As the procedure for execution of work could not be completed during the year, savings occurred under the said object head.
16	2038.00.800.05- Departmental Canteen	The provision is for the payment of Salaries to the staff deployed in Departmental Canteen. The saving of Rs.2,41,41 thousands was due to non-filling of vacant posts/less deployment of staff during the Financial Year 2015-16.
17	2216.07.053.05-Other Maintenance Expenditure	The provision is made for maintenance and repair of departmental residential buildings. Provision is made in this Grant but work in respect of most of the buildings is done by CPWD after authorization to incur necessary expenditure. The saving of Rs. 3,92,27 thousands occurred due to non-finalization of tendering process

## Capital Section

Major Head/Subb Head	Reasons for Savings
4047.00.037.03-Preventive and other functions	<p>The provision was made for the following purposes:</p> <p>i)ACQUISITION OF SHIPS AND FLEETS ii) ACQUISITION OF ANTI – SMUGGLING EQUIPMENTS</p> <p>i) The payment in respect of Cat-I vessels could not be processed as the amount of liquidated damages to be deducted from final stage payment of Category-I vessel is yet to be approved.</p> <p>ii)(a) Payment towards 60% of cost of AXIS at Tuticorin and Mumbai was made in 2015-16 after deducting maximum 10% Liquidated Damages and Customs duty for Mumbai, Tuticorin, Chennai and Kandla amounting to Rs. 35.60 crores. The balance amount of Rs. 50.64 crores will be paid in FY 2016-17 on successful completion of installation of AXIS at all ports after deducting the appropriate liquidated damages at Chennai and Kandla; (b) the payment of Rs. 3.12 crores towards reimbursement of VAT and CST could not be made for want of verification report in respect of MGCSS installed at Kandla; (c)Global tender for 3 Drive Through Container Scanners (Road) was floated on 14/07/2014 and the bids were opened on 15/09/2014. However, it was decided for retendering the tender of Drive Through Container Scanner (Road). The tender was re-issued in August, 2015 resulting in non utilization of entire projected amount of Rs. 71.25 crores on this segment; (d) Tender was floated for procurement of 130 Nos. PRD &amp; 26 Nos. RID on 03/09/2015 but could not be pursued as both the bids were found to be non-responsive, resulting in non utilization of entire projected expenditure of Rs. 33.00 crores; (e) the tender for purchase of 76 XBIS was floated in last week of March, 2014. After techno commercial evaluation and negotiations of price with the vendor, contract could be signed only on 11/05/2016</p>



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	<p>resulting in non utilization of entire projected expenditure of Rs. 25.80 crores and (f) an action plan to purchase 90 video scopes for field formations of CBEC has been approved by the Board. The purchase was likely to be made in 2015-16. The tender approved by the Ministry was floated on e-procurement portal on 18/02/2015. The tender was opened on 16/04/2015. Four bids were received out of which 2 bidders were found to be technical qualified, their Commercial bids were opened on 29/12/2015. CEC evaluated the bids in the meeting held on 15/01/2016. Ministry constituted a PNC to negotiate regarding the CCAMC charges. However, in order to dispose of a representation received through PMO, technical evaluation had to be reviewed by the TEC. Hence, price negotiation could not be taken up resulting in non utilization of entire expenditure estimated on project of Rs. 18.00 crore; (g) amount of Rs. 9.00 crore budgeted for procurement of mail scanners remained unspent due to non receiving of any bid in respect to the tender.</p>
4059.01.800.01- Capital outlay on Works-Acquisition of Ready built accommodation	<p>The Saving was due to non finalization of various proposals for purchase of ready built office accommodation/construction of office accommodation during the Financial Year 2015-16. The major proposals mainly (i) Purchase of Office Building at Guwahati costing Rs. 68.00 crore, (ii) Purchase of ready built office space at NBCC, Okhla, New Delhi costing Rs. 85.00 crore, (iii) Purchase of land for office accommodation at Chandigarh-I costing Rs. 33.94, (iv) Purchase of land at Ranga Reddy, Hyderabad costing Rs. 20.00 crore, (v) Purchase of land for Office &amp; residential at Rourkela, Bhubaneswer costing Rs. 20.10 crore, (vi) Purchase of land for Central Excise and Service Tax Commissionerate, New Delhi costing Rs. 15.00 crore, (vi) Construction of building at NACEN, Hindupur costing Rs. 25.00 crore, (vii) Construction of NACEN Complex at Hyderabad costing Rs. 10.00 crore and (viii) Construction of Office Complex at Delhi-II Commissionerate at Nangal Rai costing Rs. 10.00 crore were not finalized during the Financial Year 2015-16 due to non approval by the Competent Authority as well as non receipt / certain deficiencies in the proposals. Similarly, lumpsum provisions of Rs. 21, 98,000/- made in respect of work costing less than five crore could not be utilized fully due to the reasons beyond the control of the Department. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.331, 00, 00 thousands to Rs. 52, 80, 00 thousands. In addition a sum of Rs.278, 20, 00 thousands was surrendered on 18.03.2016.</p>
4216.01.108.01- Capital outlay on Housing-Acquisition of Ready Built flats	<p>The Saving was due to the fact that proposal regarding construction of residential Flats at Dwarka, Delhi-I Commissionerate involving expenditure to the tune of Rs. 15, 00, 00/- thousands could not materialize as it was not approved by the Competent Authority during the Financial Year 2015-16. In addition, proposal for purchase of land for residence at Devenhallii, Bangalore Commissionerate involving expenditure to the tune of Rs. 5,00,00/- thousands was not submitted by the concerned Commissionerate during the Financial Year 2015-16. Similarly, lumpsum provisions of Rs. 23, 97,00/- thousands made in respect of work costing less than five crore could not be utilized fully due to the reasons beyond the control of the Department. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.50, 00, 00 thousands to Rs. 15,</p>

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	00, 00 thousands. In addition a sum of Rs.35, 00, 00 thousands was surrendered on 18.03.2016.
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**Note:** In view of the reply furnished in respect of the above Para, the same may please be dropped.

**Audit Para No.-02**

**Subject: Minor/Sub-head-wise excess expenditure**

Rule 58(1) of General Financial Rules 2005 enjoins that a subordinate authority incurring the expenditure will be responsible for ensuring that the allotment placed at its disposal is not exceed. Where any excess over the allotment is apprehended, the subordinate authority should obtain additional allotment before incurring the excess expenditure.

Scrutiny of Head-wise appropriation accounts of Grant No.45 (Indirect Taxes) for the year 2015-16 revealed excess expenditure over provision made under the following sub-head detailed as below:

(Amount in thousands)

S.No	Minor/Sub-Head	Original Budget Provision	Re-appropriation	Total Grant or appropriation	Actual Expenditure	Excess (+)
1.	2038.00.101.08-Customs and Central Excise, Settlement Commission.	141250	(-)30430	110820	111255	435
2.	2038.00.101.01-Commissionerates	28175755	(-)1927049	26248706	26457664	208958
3.	2038.00.800.01-Collection of Land Customs	327255	(-)262955	64300	139018	74718

In this regard, Audit Memo No. 07 dated 09.06.2016 calling for reasons for excess expenditure over provisions was issued to the department. However, no reply was furnished.

**Reply of the Government (Audit Para No.02)**

It is submitted that the actual expenditure does not exceed the original grant of Settlement Commission, Commissionerate (Hqrs.) and Land Customs. Therefore, it may not be treated as an excess expenditure not being over and above the original provisions of the sub-heads. However, the actual expenditure exceeded their total grant or appropriation on account of reduction of the original provisions under the object head Salary in view of reduced RE Ceilings by the Budget Division under the object head Salary. However, the final requirement of funds was at higher level resulting in excess expenditure. Expenditure Management Wing of DG, HRD while finalizing the Final Requirement 2015-16, re-assessed the requirement under object head Salary and kept the same at 3360.74 crore resulting in excess requirement of Rs. 41.00 crore over and above ceiling prescribed by the Budget Division under object head 'Salary'. Accordingly Budget Division had allowed the overspendings to the extent of Rs. 41 crore over and above RE ceiling keeping in view the expenditure on account of the salary of the employees. It is further mentioned that the total expenditure under object head Salary was for an amount of Rs. 3333.10 crore against the revised ceiling of Rs. 3360.74 crore under the grant. Thus the total expenditure under object head Salary does not exceed the revised budget provision of Rs. 3360.74 crore. It is also submitted that the total expenditure i.e. Rs. 4444.47 crore under the Revenue Section of the grant was also within the RE Ceilings of Rs. 4471.70 crore under Revenue Section.

**Note:** In view of the reply furnished in respect of above para, the same may please be dropped



**Audit Para No.-03****Subject: Persistent savings**

As per para 3.2.4 of the budget circular issued by the Ministry of Finance for the year 2007-08 while framing the estimates, due note was to be taken of the past performance, the stage of formulation/implementation of various schemes, the institutional capacity of the implementing agencies to implement schemes, as scheduled, the constraints on spending by the spending agencies and, most importantly, the quantum of government assistance lying with the recipients unutilized/unaccounted for etc. with a view to minimizing the scope for funds available to be surrendered at later stage.

Scrutiny of the appropriation accounts for the year 2015-16 revealed that there were surrender and savings under the capital section of the grant during the last three years including this year as detailed in the table below. Entire/large savings under the grant reflected that the guidance provided by the budget division was not being followed.

(Amounts in thousands)			
Major Head "4047" Capital Outlay on other Fiscal Services	2013-14	2014-15	2015-16
Original Provision	1000000	1332200	2636100
Re-appropriation (including surrender)	847666	1149329	2216100
%age of Re-appropriation over Original provision	85%	86.27%	84.06%
Original Provision (minus) Re-appropriation	152334	191702	420000
Actual Expenditure	147932	182871	419182
Savings(-)/Excess(+)	(-) 4402	(-) 8831	(-)818

In this regard, Audit Memo No. 08 dated 09.06.2016 was issued to department. However, no reply was furnished.

**Reply of the Government (Audit Para No.03):**

It is submitted that the provisions were for acquisition of marine vessels, acquisition of container scanners and acquisition of anti-smuggling equipments. The savings under the above Major Head was mainly occurred in the previous years on account of non-completion of the tender procedures/technical specifications of the various anti-smuggling equipments. Likely, this year also the savings have occurred on these reasons. The savings/surrender under marine vessels was due to the fact that the payment in respect of Cat-I vessels could not be processed as the amount of liquidated damages to be deducted from final stage payment of Category-I vessel is yet to be approved by the Ministry. Saving under the object head "Acquisition of anti-smuggling equipments" was on account of (a) the payment of advance X-ray Inspection Systems (AXIS) were installed by vender M/s. BEL, Bengaluru at Mumbai in July, 2015 and at Tuticorin in December, 2015. Therefore, payment towards 60% of cost of AXIS at Tuticorin and Mumbai was made in 2015-16 after deducting maximum 10% Liquidated Damages and Customs duty for Mumbai, Tuticorin, Chennai and Kandla amounting to Rs. 35.60 crores. The balance amount of Rs. 50.64 crores will be paid in FY 2016-17 on successful completion of installation of AXIS at all ports after deducting the appropriate liquidated damages at Chennai and Kandla; (b) Rs. 3.12 crore towards reimbursement o VAT and CST could not be made for want of verification report in respect of MGCSS installed at Kandla; (c) 3 Drive Through Container Scanners (Road) are proposed to be installed at JNPT, Cochin and Mundra. Global tender was floated on 14/07/2014 and the bids were opened on 15/09/2014. However, it was decided for retendering the tender of Drive Through Container Scanner(Road) resulting in non utilization of entire projected amount of Rs. 71.25 crores on this segment; (d) the tender for procurement of 130 Nos. PRD & 26 Nos. RID was floated on 03/09/2015 but could not be pursued as both the bids were found to be non-responsive, resulting in non utilization of entire projected expenditure of Rs. 33.00 crore; (e) the tender for purchase of 76 XBIS was floated in last week of March, 2014. After techno commercial evaluation and negotiations of price with the vendor, contract could be signed only on 11/05/2016 resulting in non utilization of entire projected expenditure of Rs. 25.80 crore and (f) an action plan to purchase 90 video scopes for field formations of CBEC has been approved by

the Board. The purchase was likely to be made in 2015-16. The tender approved by the Ministry was floated on e-procurement portal on 18/02/2015. The tender was opened on 16/04/2015. Four bids were received out of which 2 bidders were found to be technical qualified; their commercial bids were opened on 29/12/2015. CEC evaluated the bids in the meeting held on 15/01/2016. Ministry constituted a PNC to negotiate regarding the CCAMC charges. However, in order to dispose of a representation received through PMO, technical evaluation had to be reviewed by the TEC. Hence, price negotiation could not be taken up resulting in non utilization of entire expenditure estimated on project of Rs. 18.00 crore. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.263,61,00 thousands to Rs.42,00,00 thousands.

**Note:** In view of the reply furnished in respect of above para, the same may please be dropped.

#### **Audit Para No.04**

##### **Subject: Surrender of unspent provision on the last day of the financial year.**

As per the provisions of GFR 56(2), unspent provision in grant or appropriation are to be surrendered to Government as soon as these are foreseen without waiting till the last day of the financial year. Unspent provision should also not be held in reserve for possible future excesses.

Scrutiny of Head-wise Appropriation Accounts of Grant No.-45 – Indirect Taxes for the year 2015-16 revealed that in contravention of GFR provisions the Department had surrendered Rs.490.19crore under the major head 2037, 2038 & 2216 in revenue section on 31<sup>st</sup> March, 2016.

Further, it was noticed that the department has surrendered Rs. 490.19 crore (Revenue Section) and Rs. 534.81 crore (Capital Section) only against Rs. 557.02 (Revenue Section) and Rs. 568.21 crore (Capital Section). As such, the department has not surrendered Rs. 66.83 crore (Revenue Section) and Rs. 33.40 crore (Capital Section) during the year in violation of the rules *ibid*.

Audit observation for the same was issued to department vide Audit Memo No. 05 dated 09.06.2016. However, no reply was furnished.

#### **Reply of the Government (Audit Para No.04):**

Consequent upon issuance of Revised Budget Ceilings by the Budget Division, the sanctioned grant under Revenue Section and Capital Section was reduced from Rs.5001.49 crore to Rs.4471.70 crore and from Rs.663.61 crore to Rs.128.80 crore respectively. Therefore, an amount of Rs. 529.79 crore under Revenue Section and Rs. 534.81 crore under Capital Section would have been deemed to be surrendered and this amount was already taken into account by the Budget Division as savings. These surrender orders could not be issued immediately after the receipt of Revised Budget Ceilings as the funds are required to be surrendered object head wise which may be located only after finalization of final requirement of funds. A formal surrender order under Capital Section and Revenue Section was issued on 18.03.2016 and 31.03.2016 respectively.

As regards, non surrender of Rs. 66.83 crore under Revenue Section, it is stated that an amount of Rs. 41.00 crore was kept for payment of Pay and Allowances under object head "Salary" over and above the budget ceiling with the approval of Budget Division. However, the savings occurred under the object head "Salary" and under some other object heads also. It is pertinent to mention that there are 74 Budgetary Authorities under the Demand No. 45-Indirect Taxes all over the country and it is not feasible to assess the exact requirement of the funds in the last month of the Financial Year. Therefore, some funds remained unutilized which is just 1.5% of the RE ceiling. Further as regards non-utilization of Rs. 33.40 crore under Capital Section, it is stated that a proposal for purchase of land at Chandigarh could not be approved even by the end of the Financial Year due to some unavoidable circumstances. Thus, it is seen that the funds left unutilized due to reasons beyond the control of the Department.

**Note:** In view of the reply furnished in respect of the above Para, the same may please be dropped.



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**Audit Para No. 05****Subject: - Rush of expenditure during March and last quarter of the financial year**

In terms of Rule 56(3) of General Financial Rule, 2005, rush of expenditure, particularly in the closing months of the Financial Year, shall be regarded as breach of financial propriety and shall be avoided. The Ministry of Finance has also issued instruction to Ministries/Departments in September, 2007 to restrict expenditure during the month of March and the last quarter of the financial year up to 15 per cent and 33 per cent, respectively, of the budget estimates. However, it was observed from the information provided by the department in the following Major Heads, the department had made major part of disbursement in the month of March 2016/last quarter of the financial year in contravention of the provision of rules and extant instructions:-

(Amount in lakhs of Rs.)

Sl. No.	MH	Total Provision	Total Expenditure	Expenditure in March	% of Expenditure during March	Expenditure incurred during last quarter	% of Expenditure during last quarter
1.	4047	26361.00	4191.82	1024.43	24.34%	2516.01	60.02%
2.	4216	5000.00	1027.78	4.60	-	464.60	45.23%

Reasons for above shortcomings may be intimated.

**Reply of the Government (Audit Para No.05):**

The expenditure in March and in the last quarter has been compared with the total expenditure incurred. However, it is pertinent to mention that as per extant instructions, not more than one third (33%) of the Budget Estimates may be spent in the last quarter of the financial year. Besides, during the month of March, the expenditure should be limited to the 15% of the Budget Estimates. Actually expenditure incurred in March and the last quarter of financial year is as hereunder:-

Sl. No.	MH	Total Provision (BE)	Total Expenditure	Expenditure in March	% of Expenditure during March	Expenditure incurred during last quarter	% of Expenditure during last quarter
1.	4047	26361.00	4191.82	1024.43	3.89% of BE	2516.01	9.54% of BE
2.	4216	5000.00	1027.78	4.60	0.09% of BE	464.60	9.29% of BE

Thus, the expenditure incurred in the month of March and last quarter are well within the prescribed ceilings fixed by Department of Expenditure. It is also submitted that the payments under MH- 4047 are made to the vendors against contractual milestones. The vendors after achieving a milestone submit the bills/invoices for said payments. As regards the expenditure amounting to Rs. 464.60 lakhs under Major Head 4216, it is to mention that although this amount was released to the Commissioner, Central Excise & Service Tax, Guntur on 22.5.2015 but the amount could not be utilized immediately by the Commissionerate, as before the actual utilizing they had to complete various legal formalities with the local Municipal Corporation for taking physical possession of the flats. It took almost 7 months in completing the procedure.

**Note: In view of the reply furnished in respect of the above Para, the same may please be dropped.**

**Audit Para No.-06****Subject: Saving of Rs. 100 crore or more in Grant No.45/appropriation**

The Public Accounts Committee (10<sup>th</sup> Lok Sabha, 1993-94) in its 60<sup>th</sup> Report (paras 1.22 and 1.24) had observed that savings of Rs. 100 crore or above are indicative of defecting budgeting as well as shortfall in performance in a Grant or Appropriation. The Committee had, therefore, desired that detailed note in respect of savings of Rs. 100 crore or above in a section of the grant for each year was required to be furnished to the Committee by the respective Ministry/Department.

Savings under Grant No. 45 of Rs. 100 crore for the year 2015-16 details below:-

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Grant No. 45	Total Provision	Savings	(Rs. in crore)
			Percentage of total provision
Revenue - Voted	5000.99	556.77	11.13%
Capital - Voted	663.61	568.21	85.62%

This shows defective budgeting in the appropriation accounts. In this regards reason for above irregular may be intimated.

**Reply of the Government (Audit Para No.06)**

Explanatory Note on savings in respect of Grant No. 45 (Indirect Taxes) for 2015-16 has already been forwarded to DGACR, Pr.CCA. However, a copy of the same is enclosed in reply to the above Audit Para No. 06.

**Note:** In view of the reply furnished in respect of above para, the same may please be dropped.

**Audit Para No.-07**

**Subject: Difference in figures shown in SCT**

During verification of statement indicating in the Head-wise Appropriation figures including statement of recovery adjusted in the accounts in reduction of expenditure and Major/Minor Head-wise shown in the statement of Central Transactions 2015-16.

Head	Figures in shown Appropriation Accounts under the column of SCT	Figures in shown SCT
Total Major Head "2038" Voted	31246410	31198306

It was also noticed that under the Major Head "2037" Charged figure of 1000 was not shown in the total column was issued.

In this regard, audit memo No. 09 dated 15.06.2016 calling for correctness of the figures was issued to department. However, no reply was furnished.

**Reply of the Government (Audit Para No.07)**

The Audit Para No. 07 pertains to the office of the Principle Chief Controller of Accounts, Central Board of Excise & Customs, A.G.C.R. Building, 1st Floor, New Delhi.

**Statement showing the list of re-appropriation/  
Surrender orders for Grant No.- 45.  
Indirect Taxes for 2015-2016**

Re-appropriation order

Govt. of India, Ministry of Finance, Deptt. of Revenue, New Delhi

1. F.No.8/B/10/178/HRD/EMC/2015/2897 ₹ 29,00 (th) dated 05/08/2015
2. F.No.8/B/10/178/HRD/EMC/2015/3282 ₹ 10,00 (th) dated 21/09/2015
3. F.No.8/B/10/178/HRD/EMC/2015/772 ₹ 9,49,21(th) dated 18/03/2016

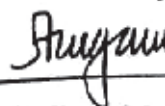
Surrender order

Govt. of India, Ministry of Finance, Deptt. of Revenue, New Delhi

1. F.No.8/B/10(7)/HRD/EMC/2016/1089 dt.31.3.2016 for ₹ 490,19,60 (th)  
(Revenue Section) & F.No.8/B/10 (7)/HRD/EMC/2016/760
2. dt.14.3.2016 for ₹ 534,81,00 (th) (Capital Section)

Certified that the statement is complete and contains all the Reappropriation/Surrender orders issued in respect of Grant No.45- Indirect Taxes during the entire financial year and all the surrender orders have been accepted by the Ministry of Finance, Budget Division vide their Audit order No. F.7 (9) W&M/2016 dt.31.03.2016.

All re-appropriation/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**

**Statement Indicating the Re- Appropriation of funds during  
the year 2015-2016 in Grant No. 45 - Indirect Taxes.**

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

**Major Head "2037"****Customs****00.101-Revenue cum Import/  
Export Trade Control****Functions:**

01. Sea Customs

Major Ports

V.:

1,35,10

1,35,10

02. Central Revenues

Control Laboratory

2,18,71

-2,18,71

**00.102-Preventive and Other  
Functions:**

01. Sea Customs -

Major Ports

V.:

1,23,10

84,00

-39,10

04. Directorate of

Logistics

72,71

72,71

05. Directorate of

Revenue Intelligence

50,00

50,00

**00.800 - Other Expenditure****Total Major Head 2037**

V.:

3,41,81

3,41,81

..

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

01-Inspection

2,20,40

2,20,40

03-National Academy of

Customs Excise &amp; Narcotics

2,00,00

2,00,00



10- Systems & Data Management	4,36,40		-4,36,40
<b>00.101-Collection Charges</b>			
01-Commissionerate			
Voted	2,10,00	2,26,00	16,00
05 -Pay & Accounts Offices (Central Excise) O/o Pr. Chief Controller of Accounts, CBEC			
<b>Total Major Head "2038"</b>	V.: 6,46,40	6,46,40	
<b>2216 - Housing</b>			
<b>01.700-Other Housing</b>			
053-Maintenance & Repair			
<b>Total Revenue Section</b>	V.: 9,88,21	9,88,21	

*Ad*  
20/4/16

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

*AKD*  
19/4/16  
*2*  
19/4/16

**Statement of funds Re- Appropriated To & From including surrender  
the different Sub Head for the year 2015-2016 in Grant No.45 Indirect Taxes**

Major/Minor Head 1	Reapp/Surrender 2	From 3	To 4	Net 5
(In thousands of rupees)				
<b>Major Head "2037"</b>				
<b>Customs</b>				
<b>00.101-Revenue cum Import/</b>				
<b>Export Trade Control Functions</b>				
<b>01.Sea Customs-Major Ports</b>				
	Reapp	C:		
	Surrender	C:	<u>10,00</u>	<u>-10,00</u>
	Total		<u>10,00</u>	<u>-10,00</u>
	Reapp.	V.:	1,35,10	1,35,10
	Surrender		87,30,27	-87,30,27
	Total		87,30,27	-85,95,17
<b>02.Central Revenues</b>				
<b>Control Laboratory</b>				
	Reapp.		2,18,71	-2,18,71
	Surrender		5,04,16	-5,04,16
	Total		7,22,87	-7,22,87
<b>04. Pay &amp; Accounts offices</b>				
<b>(Cus) of Pr. CCA, CBEC</b>				
	Reapp.			
	Surrender		30,32	-30,32
	Total		30,32	-30,32
<b>00.102-Preventive and Other</b>				
<b>Functions</b>				
<b>01.Sea Customs - Major Ports.</b>				
	Reapp.	C:		
	Surrender	C:	<u>10,00</u>	<u>-10,00</u>
	Total	C:	<u>10,00</u>	<u>-10,00</u>
	Reapp.	V:	1,23,10	84,00
	Surrender	V:	100,54,84	-100,54,84
	Total	V:	101,77,94	-100,93,94
<b>04. Directorate of</b>				
<b>Logistics</b>				
	Reapp.		72,71	72,71
	Surrender		2,40,00	-2,40,00
	Total		2,40,00	-1,67,29
<b>05.Directorate of</b>				
<b>Revenue Intelligence</b>				
	Reapp.		50,00	50,00
	Surrender		12,37,00	-12,37,00
	Total		12,37,00	-11,87,00



**00.800 - Other Expenditure****03 Departmental****Canteen**

Reapp.			
Surrender	2,79,00		-2,79,00
Total	2,79,00		-2,79,00

**Total Major Head 2037**

Reapp.			
Surrender C:	20,00		-20,00
Total C.:	20,00		-20,00

Reapp. V:	3,41,81	3,41,81	
Surrender V:	210,75,59		-210,75,59
Total V.:	214,17,40	3,41,81	-210,75,59

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

01-Inspection	Reapp.		2,20,40	2,20,40
	Surrender	8,35,16		-8,35,16
	Total	8,35,16	2,20,40	-6,14,76

03-National Academy of Customs Excise & Narcotics	Reapp.		2,00,00	2,00,00
	Surrender	4,13,85		-4,13,85
	Total	4,13,85	2,00,00	-2,13,85

04-Vigilance	Reapp.			
	Surrender	6,68,80		-6,68,80
	Total	6,68,80		-6,68,80

05-Directorate of Publicity & Public Relations (Customs & Central Excise)	Reapp.			
	Surrender	2,16,75		-2,16,75
	Total	2,16,75		-2,16,75

06-Directorate General Central Excise & Intelligence	Reapp.			
	Surrender	4,88,09		-4,88,09
	Total	4,88,09		-4,88,09

07-Pay & Accounts Offices (Dte) under Principal Chief Controller of Accounts, CBEC	Reapp.			
	Surrender	21,40		-21,40
	Total	21,40		-21,40

**00.800 - Other Expenditure****03 Departmental****Canteen**

Reapp.			
Surrender	2,79,00		-2,79,00
Total	2,79,00		-2,79,00

**Total Major Head 2037**

Reapp.			
Surrender	C: 20,00		-20,00
Total	C.: 20,00		-20,00

Reapp.	V: 3,41,81	3,41,81	
Surrender	V: 210,75,59		-210,75,59
Total	V.: 214,17,40	3,41,81	-210,75,59

**Major Head "2038"****Union Excise Duties****00.001- Dire.& Administration****01-Inspection**

Reapp.		2,20,40	2,20,40
Surrender	8,35,16		-8,35,16
Total	8,35,16	2,20,40	-6,14,76

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

Reapp.		2,00,00	2,00,00
Surrender	4,13,85		-4,13,85
Total	4,13,85	2,00,00	-2,13,85

**04-Vigilance**

Reapp.			
Surrender	6,68,80		-6,68,80
Total	6,68,80		-6,68,80

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

Reapp.			
Surrender	2,16,75		-2,16,75
Total	2,16,75		-2,16,75

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

Reapp.			
Surrender	4,88,09		-4,88,09
Total	4,88,09		-4,88,09

**07-Pay & Accounts Offices  
(Dte) under Principal Chief  
Controller of Accounts,  
CBEC**

Reapp.			
Surrender	21,40		-21,40
Total	21,40		-21,40

**08-Customs & Central Excise  
Settlement Commission**

Reapp.		
Surrender	3,04,30	-3,04,30
Total	3,04,30	-3,04,30

**09-Authority for Advance Ruling,  
Customs & Central Excise**

Reapp.		
Surrender	32,74	-32,74
Total	32,74	-32,74

**10. Systems & Data  
Management.**

Reapp.	4,36,40	-4,36,40
Surrender	22,68,90	-22,68,90
Total	27,05,30	-27,05,30

**00.101-Collection Charges**
**01-Commissionerates**

Reapp.	C:		
Surrender	C:	<u>4,60</u>	<u>-4,60</u>
Total		<u>4,60</u>	<u>-4,60</u>

Reapp.	V	2,10,00	2,26,00	16,00
Surrender	V	192,86,49		-192,86,49
Total	V	194,96,49	2,26,00	-192,70,49

**05 -Pay & Accounts Offices  
(Central Excise)O/o Pr.Chief  
Controller of Accounts, CBEC**

Reapp.		
Surrender	1,99,67	-1,99,67
Total	1,99,67	-1,99,67

**00.800-Other Expenditure**
**01.Collection of Land  
Customs**

Reapp.		
Surrender	26,29,55	-26,29,55
Total	26,29,55	-26,29,55

**03-Other Items**

Reapp.		
Surrender	3,47,32	-3,47,32
Total	3,47,32	-3,47,32

**05-Departmental Canteen**

Reapp.		
Surrender	1,60,89	-1,60,89
Total	1,60,89	-1,60,89

**Total M. H. "2038"**

Reapp.			
Surrender	C:	<u>4,60</u>	<u>-4,60</u>
Total	C:	<u>4,60</u>	<u>-4,60</u>

Reapp.	V:	6,46,40	6,46,40	
Surrender	V:	278,73,91		-278,73,91
Total		285,20,31	6,46,40	-278,73,91

**2216 - Housing****2216.07-Other Housing****.03- Maintenance & Repair**

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

**Total Revenue Section**

Reapp.	C.		
Surrender	C.	24,60	-24,60
Total		24,60	-24,60
Reapp.	V.	9,88,21	9,88,21
Surrender	V.	489,95,00	-489,95,00
Total		499,83,21	9,88,21 -489,95,00

**Major Head - "4047"****Capital Outlay on other****Fiscal Services****00.037 - Customs:****03. Pre. & Other Functions**

Reapp-			
Surrender-	221,61,00		-221,61,00

**Total Major Head "4047"**

221,61,00	-221,61,00
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**Major Head"4059"****Capital Outlay on Public Works****01.800- Other Expenditure****01-Acquisition of Ready built  
Accommodation**

Reapp-			
Surrender	278,20,00		-278,20,00

**Total M.H.4059**

278,20,00	-278,20,00
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**Major Head"4216"****Capital Outlay on Housing:****01.108-Govt Residential****Buildings:****01-Acquisition of Ready-built  
flats**

Reapp.			
Surrender-	35,00,00		-35,00,00

**Total M.H.4216**

35,00,00	-35,00,00
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**Total Capital Section**

534,81,00	-534,81,00
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Pr. Chief Controller of Accounts  
Central Board of Excise and customs  
Ministry of Finance, Deptt. of Revenue  
New Delhi

19/4/16  
19/4/16  
19/4/16



Government of India  
Ministry of Finance  
Department of Revenue  
Directorate General of Human Resource Development  
(Expenditure Management Cell)  
Customs & Central Excise  
IRCON, Plot No.C-4, District Centre, Saket New Delhi

F.No.8/B/10 /178/HRD/EMC /2015

Date: 05.08.2015

To

The Principal Chief Controller of Accounts,  
Central Board of Excise and Customs,  
AGCR Building,  
New Delhi 110002

**Subject: Re-appropriation of Funds-Grant No.45-Indirect Taxes for 2015-16 – reg.**

Sir,

The undersigned is directed to convey the sanction of the President to the re-appropriation of funds in Grant No.45-Indirect Taxes (Non –Plan-Revenue-Voted) for the year 2015-16 as under:

(Rs. in thousands)

		FROM	TO		Amount
Code No.	Description	Amount	Code No.	Description	
	Revenue Section			Revenue Section	
2037	Customs (Major Head)		2037	Customs (Major Head)	
00.102	Preventive & Other Functions (Minor Head)		00.102	Preventive & Other Functions (Minor Head)	
01	Sea Customs – Major Ports		04	Directorate of Logistics	
01.01	Commissionerates		04.01	Establishment (Detail Head)	
01.01.27	Minor Works	2900	04.01.27	Minor Works	2900

The approval of the Secretary (Expenditure) has been obtained in F.No.8/B/10(178)HRD/EMC/2015 dated 29.07.2015 at NSP-4.

Yours faithfully

*Birendra Singh*  
(Birendra Singh)  
Dy. Director (EMC)

Copy to:-

1. Director General of Audit, Central Expenditure, AGCR Building, I.P.Estate, New Delhi-110002.
2. The Controller General of Accounts, Lok Nayak Bhavan, New Delhi-110003
3. Department of Economic Affairs (Budget Division), North Block, New Delhi-110001.
4. Director (Finance), IFU-B&A, North Block, New Delhi-110001.
5. Pay and Accounts Officer, CBEC, AGCR Building, I.P.Estate, New Delhi-110002
6. The Commissioner, Directorate of Logistics, New Delhi.

*Birendra Singh*  
(Birendra Singh)  
Dy. Director (EMC)

-2-

**GRANT NO. 45 – INDIRECT TAXES**  
**FINANCIAL YEAR 2015-16**

**REASONS FOR SAVINGS:**

REVENUE SECTION
Saving in due to less maintenance proposal received from field formations.

**REASONS FOR EXCESS:**

REVENUE SECTION
The requirement has been placed by Directorate of Logistics, New Delhi as certain portion of the office building has been affected during the fire incident.

  
(Birendra Singh)  
Dy. Director (EMC)



Government of India  
Ministry of Finance  
Department of Revenue  
Directorate General of Human Resource Development  
(Expenditure Management Cell)  
Customs & Central Excise  
HRCON, Plot No.C-4, District Centre, Saket New Delhi

F.No.8/B/10/178/HRD/EMC/2015

Date: 21.09.2015

To

The Principal Chief Controller of Accounts,  
Central Board of Excise and Customs,  
AGCR Building,  
New Delhi 110002

Subject: Re-appropriation of Funds-Grant No.45-Indirect Taxes for 2015-16 – reg.

Sir,

The undersigned is directed to convey the sanction of the President to the re-appropriation of funds in Grant No.45-Indirect Taxes (Non –Plan-Revenue-Voted) for the year 2015-16 as under:

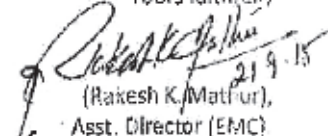
(Rs. In thousands)

Code No.	Description	FROM Amount	TO Code No.	Description	Amount
	<b>Revenue Section</b>			<b>Revenue Section</b>	
2038	<b>Union Excise Duties (Major Head)</b>		2038	<b>Union Excise Duties (Major Head)</b>	
00.101	Collection Charges (Minor Head)		00.001	Direction & Administration (Minor Head)	
01	Commissionerates		01	Inspection (now Performance Management)	
01.02	Headquarters (including field offices)		01.01	Establishment (Detail Head)	
01.02.12	Foreign Travel Expenses	1000	01.01.12	Foreign Travel Expenses	1000

2. The approval of the Secretary (Expenditure) has been obtained vide MoF(Exp.) I.D. Note No.2(6)/2015-E-II(A) dt. 15.09.2015.

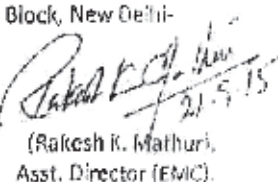
3. This issues with the approval of AS & FA (Finance) vide Dy.No. 558/2015/IFU-II dated 08.09.2015.

Yours faithfully

  
(Rakesh K. Mathuri),  
Asst. Director (EMC)

Copy to:-

1. Director General of Audit, Central Expenditure, AGCR Building, I.P.Estate, New Delhi-110002.
2. The Controller General of Accounts, Lok Nayak Bhavan, New Delhi-110003
3. Department of Economic Affairs (Budget Division), North Block, New Delhi-110001.
4. Director (Finance), IFU-B&A, North Block, New Delhi 110001.
5. Pay and Accounts Officer, CBEC, AGCR Building, I.P.Estate, New Delhi-110002
6. Shri Anil Sharma, Under Secretary, E.II(A), Department of Expenditure, North Block, New Delhi-110001 w.r.t. their I.D. Note No.2(6)/2015-E-II(A) dt. 15.09.2015.
7. The Director General, Directorate of Performance Management, New Delhi.

  
(Rakesh K. Mathuri),  
Asst. Director (EMC)

Government of India  
Ministry of Finance  
Department of Revenue  
Directorate General of Human Resource Development  
(Expenditure Management Cell)  
Customs & Central Excise  
IRCON, Plot No.C-4, District Centre, Saket New Delhi

F.No.8/B/10 /178/HRD/EMC/2015 /78/

Date: 18.03.2016

To

The Principal Chief Controller of Accounts,  
Central Board of Excise and Customs,  
AGCR Building,  
New Delhi 110002

**Subject: Re-appropriation of Funds-Grant No.45-Indirect Taxes for 2015-16 – reg.**

Sir,

The undersigned is directed to convey the sanction of the President to the re-appropriation of funds in Grant No.45-Indirect Taxes (Non –Plan-Revenue-Voted) for the year 2015-16 as under:

(Rs. in thousands)

FROM			TO		
Code No.	Description	Amount	Code No.	Description	Amount
	Revenue Section			Revenue Section	
2037	Customs(Major Head)		2037	Customs(Major Head)	
.00.101	Revenue -cum Import/Export Trade		.00.101	Revenue -cum Import/Export Trade	
	Control functions(Minor Head)			Control functions(Minor Head)	
02	Central Revenues Control Laboratory		01	Sea Customs - Major Ports	
02.01	Establishment (Detail Head)		01'01	Commissionerates	
02.01.13	Office Expenses	21871	01.01.14	Rent Rates & Taxes	9410
			01.01.28	Professional Services	4100
00.102	Preventive & Other Functions(Minor Head)		00.102	Preventive & Other Functions(Minor Head)	
01	Sea Customs- Major Ports		01	Sea Customs- Major Ports	
01.01	Commissionerates		01.01	Commissionerates	
01.01.14	Rent, Rates and Taxes	9410	01.01.28	Professional Services	8400
			04	Directorate of Logistics	
			04.01	Establishment (Detail Head)	
			04.01.13	Office Expenses	4371
			05	Directorate of Revenue Intelligence	
			05.02	Establishment (Detail Head)	
			05.02.28	Professional Services	5000

Cont...2

-2-

2038	Union Excise Duties(Major Head)		2038	Union Excise Duties(Major Head)	
00.001	Direction and Administration		00.001	Direction and Administration (Minor Head)	
10	Systems and Data Management		01	Performance Management	
10.01	Establishment (Detail Head)		01.01	Establishment(Detail Head)	
10.99	Information Technology		01.01.13	Office Expenses	20540
10.99.13	Office Expenses	43640	01.01.14	Rent, Rates and Taxes	500
			03	National Academy of Customs, Excise and Narcotics(NACEN)	
			03.01	Establishment(Detail Head)	
			03.01.01	Salary	20000
00.101	Collection Charges(Minor Head)		00.101	Collection Charges(Minor Head)	
01	Commissionerates		01	Commissionerates	
01.02	Headquarters including field offices		01.02	Headquarters including field offices	
01.02.01	Salaries	20000	01.02.28	Professional Services	22600

2. The approval of the Secretary (Expenditure) has been obtained vide MoF(D/o Exp.) I.D.No.2(6)/E.II(A)/2015 dt. 08.03.2016.

3. This issues with the approval of Revenue Secretary (Finance) vide Dy.No. 142/2016/IFU-II dated 17.03.2016.

Yours faithfully

-sd-

(Meenu Kumarr),  
Addl. Director (EMC).

Copy to:-

1. The Director General of Audit, Central Expenditure, AGCR Building, I.P.Estate, New Delhi-110002.
2. The Controller General of Accounts, Lok Nayak Bhavan, New Delhi-110003
3. Department of Economic Affairs (Budget Division), North Block, New Delhi-110001.
4. The Director (Finance), IFU-B&A, North Block, New Delhi-110001.
- ✓ 5. Pay and Accounts Officer, CBEC, AGCR Building, I.P.Estate, New Delhi-110002
6. Shri Anil Sharma, Under Secretary, E.II(A), Department of Expenditure, North Block, New Delhi-110001 w.r.t. their I.D. Note No.2(6)/E.II(A)/2015 dt. 08.03.2016.
7. The Budgetary Authority concerned.

  
(Meenu Kumarr),  
Addl. Director (EMC)



**Ministry of Finance  
Department of Revenue  
Directorate General of Human Resource development  
Expenditure Management Cell**

F.No.S/5/10(HRD/EMC/2016/

New Delhi, dated the 14<sup>th</sup> March, 2016**OFFICE MEMORANDUM****Subject: Surrender of Savings under Grant No. 45 – Indirect Taxes for the year 2015-16.**

The undersigned is directed to surrender the following savings under Capital Section of Grant No. 45 – Indirect Taxes for the year 2015-16:-

**Capital Section****(Rupees in thousand)**

4047	Capital Outlay on Other Fiscal Services (Major Head)	
00.037	Customs	
03	Preventive and Other Functions	
03.01	Acquisition of Ships and Fleets (Detail Head)	
03.01.52	Machinery & Equipment	6,00,00
03.02	Acquisition of Anti-Smuggling Equipments	
03.02.52	Machinery & Equipment	215,61,00
02	Land Customs	
02.01	Major Works (Detail Head)	
02.01.53	Major Works	
	<b>Total – Major Head '4047'</b>	<b>221,61,00</b>
4059	Capital Outlay on Public Works (Major Head)	
01	Office Buildings (Sub Major Head)	
0.51	Construction (Minor Head)	
09	National Academy of Customs, Excise & Narcotics at Bangalore	
09.00.53	Major Works	
01.800	Other Expenditure (Minor Head)	
01	Acquisition of Ready-Built Accommodation (Sub-Head)	
01.00.53	Major Works	278,20,00
	<b>Total – Major Head '4059'</b>	<b>278,20,00</b>
4216	Capital Outlay on Housing (Major Head)	
01	Government Residential Buildings	
01.108	Residential Buildings for Customs & Central Excise Employees	
01	Acquisition of Ready-Built Flats (Sub-Head)	
01.00.53	Major Works	35,00,00
	<b>Total – Major Head '4216'</b>	<b>35,00,00</b>
	<b>Total - Capital Section</b>	
	Charged	
	Voted	534,81,00

-2-

Reasons for Savings (Capital Section)

Major Head – 4047

**Acquisition of Ships & Fleets:**

Due to non-finalization of process to procure the spare parts of Category-I and II vessels in light of directions by the competent authority to make usage analysis and ascertain the reasonableness of the cost of spare parts before procurement, resulting in saving of Rs.6.00 crore during financial year 2015-16 in this segment.

**Acquisition of anti-smuggling equipments:**

Tendering process delayed due to unavoidable circumstances for installation of Drive through Scanners (Road), procurement of PRD and RID, Mail Scanners, XBIS, during the financial year 2015-16 resulting in saving of Rs.215.61 crore in this segment.

Major Head -- 4059

**Acquisition of ready built office accommodation:**

Due to non-finalization of various proposals for acquisition of land/construction of office buildings and purchase of ready built office accommodation during the financial year 2015-16 resulting in saving of Rs.278.20 crore in this segment.

Major Head -- 4216

**Acquisition of ready built residential accommodation:**

Due to non finalisation of various proposals for purchase of ready built residential accommodation/construction of residential accommodation during the current financial year 2015-16 resulting in saving of Rs.35.00 crore in this segment.

Note: The above surrender is being made on account of various reasons mentioned above and also in compliance with Department of Economic Affairs (Budget Division) vide communication D.O.No.F-2(43)-B(CDN)/2015 dated 22.12.2015.

  
(Meenu Kumari)  
Addl. Director (EMC)

To

Shri Vijay Kumar,  
Deputy Director (Budget),  
Department of Economic Affairs,  
Budget Division,  
New Delhi.

Copy to:

1. Under Secretary (IFU-EC), Ministry of Finance, Department of Revenue, New Delhi.
2. The Principal Chief Controller of Accounts (CBEC), AGCR Building, N. Delhi.
3. The Controller General of Accounts, Lok Nayak Bhawan, Khan Market, N. Delhi.
4. The Director General of Audit, Central Expenditure, I.P. Estate, New Delhi.
5. The Director General, HRD, Customs & Central Excise, New Delhi.
6. ADG(EMC), DGHRD, Saket, New Delhi.

Government of India  
Ministry of Finance  
Department of Revenue  
Directorate General of Human Resource development  
Expenditure Management Cell

F.No.8/B/10(7)HRD/EMC/2016/

New Delhi, dated the 31<sup>st</sup> March, 2016.**OFFICE MEMORANDUM****Sub.:- Surrender of Savings under Grant No. 45 – Indirect Taxes for the year 2015-16.**

The undersigned is directed to surrender the following savings under Revenue Section of Grant No. 45 – Indirect Taxes for the year 2015-16:-

(Rs. In thousand)

	Revenue Section		
<b>2037</b>	<b>Customs(Major Head)</b>		
<b>.00.101</b>	<b>Revenue -cum Import/Export Trade</b>		
	<b>Control functions(Minor Head)</b>		
<b>01</b>	<b>Sea Customs - Major Ports</b>		
<b>01.01</b>	<b>Commissionerates</b>		
01.01.01	Salaries	692950	(a)
01.01.02	Wages	6860	(b)
01.01.03	Overtime Allowance	5745	(c)
01.01.06	Medical Treatment	12900	(e)
01.01.11	Domestic Travel Expenses	15250	(f)
01.01.12	Foreign Travel Expenses	1053	(g)
01.01.13	Office Expenses	100720	(h)
01.01.16	Publications	230	(j)
01.01.20	Other Administrative Expenses	700	(k)
01.01.27	Minor Works	4800	(m)
01.01.31	Grants-in-aid-General	165	(o)
01.01.41	Secret Service Expenditure	5660	(p)
01.01.50	Other Charges		
	Charged	1000	(q)
	Voted	354	(r)
<b>01.99</b>	<b>Information Technology</b>		
01.99.13	Office Expenses	25640	(s)
	<b>Total - Sea Customs- Major Ports</b>	<b>874027</b>	
	Charged	1000	
	Voted	<b>873027</b>	
<b>02</b>	<b>Central Revenues Control Laboratory</b>		
<b>02.01</b>	<b>Establishment(Detail Head)</b>		
02.01.01	Salaries	5000	(a)
02.01.06	Medical Treatment	100	(e)
02.01.11	Domestic Travel Expenses	200	(f)
02.01.12	Foreign Travel Expenses	200	(g)
02.01.13	Office Expenses	42416	(h)
02.01.27	Minor Works	2200	(m)



<b>2.99</b>	<b>Information Technology</b>		
02.99.13	Office Expenses	300	(s)
	<b>Total-Central Revenue Control Laboratory</b>	<b>50416</b>	
<b>04</b>	<b>Pay &amp; Accounts Offices(Customs)of</b>		
	<b>Principal CCA, CBEC</b>		
<b>04.01</b>	<b>Establishment(Detail Head)</b>		
04.01.01	Salaries	2000	(a)
04.01.03	Overtime Allowance	20	(c)
04.01.06	Medical Treatment	70	(e)
04.01.11	Domestic Travel Expenses	50	(f)
04.01.13	Office Expenses	580	(h)
<b>4.99</b>	<b>Information Technology</b>		
04.99.13	Office Expenses	312	(s)
	<b>Total-Pay &amp; Accounts Offices (Customs)</b>	<b>3032</b>	
	<b>Total-Revenue-cum-Import/Export Trade</b>		
	<b>Control Functions</b>	<b>927475</b>	
	Charged	1000	
	Voted	<b>926475</b>	
<b>00.102</b>	<b>Preventive &amp; Other Functions (Minor Head)</b>		
<b>01</b>	<b>Sea Customs- Major Ports</b>		
<b>01.01</b>	<b>Commissionerates</b>		
01.01.01	Salaries	947590	(a)
01.01.03	Overtime Allowance	330	(c)
01.01.05	Rewards	270	(d)
01.01.06	Medical Treatment	1050	(e)
01.01.11	Domestic Travel Expenses	12250	(f)
01.01.12	Foreign Travel Expenses	900	(g)
01.01.13	Office Expenses	21599	(h)
01.01.14	Rent, Rates and Taxes	4400	(i)
01.01.16	Publications	385	(j)
01.01.41	Secret Service Expenditure	9750	(p)
01.01.50	Other Charges		
	Charged	1000	(q)
	Voted	450	(r)
<b>01.99</b>	<b>Information Technology</b>	0	
01.99.13	Office Expenses	6510	(s)
	<b>Total-Commissionerates</b>	<b>1006484</b>	
	Charged	1000	
	Voted	<b>1005484</b>	
<b>04</b>	<b>Directorate of Logistics</b>		
<b>04.01</b>	<b>Establishment(Detail Head)</b>		
04.01.01	Salaries	24000	(a)
	<b>Total - Directorate of Logistics</b>	<b>24000</b>	
<b>05</b>	<b>Directorate of Revenue Intelligence</b>		
<b>05.02</b>	<b>Establishment(Detail Head)</b>		
05.02.01	Salaries	121000	(a)
05.02.06	Medical Treatment	1000	(e)
05.02.11	Domestic Travel Expenses	1700	(f)



05.02.50	Other Charges		
	Charged		
	Voted		
	<b>Total-Directorate of Revenue Intelligence</b>	<b>123700</b>	
	Charged	0	
	Voted	<b>123700</b>	
	<b>Total-Preventive and Other Functions</b>	<b>1154184</b>	
	Charged	1000	
	Voted	<b>1153184</b>	
00.800	Other Expenditure(Minor Head)		
03	Departmental Canteens (Sub Head)		
03.00.01	Salaries	27900	(a)
	<b>Total -Other Expenditure</b>	<b>27900</b>	
	<b>Total - Major Head "2037"-Customs</b>	<b>2109559</b>	
	Charged	2000	
	Voted	<b>2107559</b>	
2038	Union Excise Duties(Major Head)		
00.001	Direction and Administration(Minor Head)		
01	Performance Management		
01.01	Establishment(Detail Head)		
01.01.01	Salaries	78952	(a)
01.01.03	Overtime Allowance	265	(c)
01.01.06	Medical Treatment	769	(e)
01.01.11	Domestic Travel Expenses	1530	(f)
01.01.12	Foreign Travel Expenses	1070	(g)
01.01.16	Publications	255	(i)
01.01.28	Professional Services	675	(n)
	<b>Total-Inspection</b>	<b>83516</b>	
03	National Academy of Customs, Excise and Narcotics(NACEN)		
03.01	Establishment(Detail Head)		
01.01.02	Wages	890	(b)
03.01.03	Overtime Allowance	360	(c)
03.01.06	Medical Treatment	500	(e)
03.01.12	Foreign Travel Expenses	8000	(g)
03.01.14	Rent, Rates and Taxes	10000	(i)
03.01.20	Other Administrative Expenses	20000	(k)
03.01.28	Professional Services	50	(n)
03.01.50	Other Charges		
	Charged		
	Voted	1585	(r)
	<b>Total- NACEN</b>	<b>41385</b>	
04	Vigilance		
04.01	Establishment(Detail Head)		
04.01.01	Salaries	29000	(a)
04.01.03	Overtime Allowance	80	(c)
04.01.06	Medical Treatment	150	(e)
04.01.13	Office Expenses	3330	(h)



04.01.14	Rent, Rates and Taxes	34320	(i)
	<b>Total - Vigilance</b>	<b>66880</b>	
<b>05</b>	<b>Directorate of Publicity &amp; Public</b>		
	<b>Relations(Customs &amp; Central Excise)</b>		
<b>05.02</b>	<b>Establishment(Detail Head)</b>		
05.02.01	Salaries	12000	(a)
05.02.03	Overtime Allowance	50	(c)
05.02.06	Medical Treatment	225	(e)
05.02.11	Domestic Travel Expenses	400	(f)
05.02.16	Publications	9000	(j)
	<b>Total-Directorate of Publicity &amp; Public</b>	<b>21675</b>	
	<b>Relations(Customs &amp; Central Excise)</b>		
<b>06</b>	<b>Directorate General of Central Excise Intelligence</b>		
<b>06.01</b>	<b>Establishment(Detail Head)</b>		
06.01.01	Salaries	42700	(a)
06.01.03	Overtime Allowance	280	(c)
06.01.06	Medical Treatment	579	(e)
06.01.11	Domestic Travel Expenses	3000	(f)
06.01.28	Professional Services	2250	(n)
	<b>Total-Directorate General of Central Excise Intelligence</b>	<b>48809</b>	
<b>07</b>	<b>Pay &amp; Accounts Offices(Directorate)under</b>		
	<b>Pr. Chief Controller of Accounts, CBEC</b>		
<b>07.01</b>	<b>Establishment(Detail Head)</b>		
07.01.01	Salaries	1900	(a)
07.01.06	Medical Treatment	80	(e)
07.01.11	Domestic Travel Expenses	60	(f)
<b>7.99</b>	<b>Information Technology</b>		
07.99.13	Office Expenses	100	(s)
	<b>Total-Pay &amp; Accounts Offices(Directorate)</b>	<b>2140</b>	
<b>08</b>	<b>Customs &amp; Central Excise Settlement</b>		
	<b>Commission</b>		
<b>08.01</b>	<b>Establishment(Detail Head)</b>		
08.01.01	Salaries	25000	(a)
08.01.03	Overtime Allowance	30	(c)
08.01.06	Medical Treatment	600	(e)
08.01.11	Domestic Travel Expenses	2000	(f)
08.01.13	Office Expenses	2000	(h)
<b>8.99</b>	<b>Information Technology</b>		
08.99.13	Office Expenses	800	(s)
	<b>Total-Customs and Central Excise</b>	<b>30430</b>	
	<b>Settlement Commission</b>		
<b>09</b>	<b>Authority for Advance Ruling, Customs and Central</b>		
	<b>Excise.</b>		
<b>09.01</b>	<b>Establishment(Detail Head)</b>		
09.01.01	Salaries	696	(a)
09.01.03	Overtime Allowance	20	(c)
09.01.11	Domestic Travel Expenses	200	(f)
09.01.14	Rent Rates and Taxes	2266	(i)



<b>9.99</b>	<b>Information Technology</b>		
<b>09.99.13</b>	<b>Office Expenses</b>	<b>92</b>	<b>(s)</b>
	<b>Total-Authority for Advance Ruling, Customs and</b>	<b>3274</b>	
	<b>Central Excise.</b>		
<b>10</b>	<b>Systems and Data Management</b>		
<b>10.01</b>	<b>Establishment(Detail Head)</b>		
<b>10.01.01</b>	<b>Salaries</b>	<b>5900</b>	<b>(a)</b>
<b>10.01.03</b>	<b>Overtime Allowance</b>	<b>200</b>	<b>(c)</b>
<b>10.01.06</b>	<b>Medical Treatment</b>	<b>480</b>	<b>(e)</b>
<b>10.01.11</b>	<b>Domestic Travel Expenses</b>	<b>1705</b>	<b>(f)</b>
<b>10.01.12</b>	<b>Foreign Travel Expenses</b>	<b>1330</b>	<b>(g)</b>
<b>10.01.13</b>	<b>Office Expenses</b>	<b>5120</b>	<b>(h)</b>
<b>10.01.14</b>	<b>Rent Rates and Taxes</b>	<b>64800</b>	<b>(i)</b>
<b>10.99</b>	<b>Information Technology</b>		
<b>10.99.13</b>	<b>Office Expenses</b>	<b>147355</b>	<b>(s)</b>
	<b>Total - Systems and Data Management</b>	<b>226890</b>	
	<b>Total -Direction and Administration</b>	<b>524999</b>	
<b>00.101</b>	<b>Collection Charges(Minor Head)</b>		
<b>01</b>	<b>Commissionerates</b>		
<b>01.02</b>	<b>Headquarters including field offices</b>		
<b>01.02.01</b>	<b>Salaries</b>	<b>1694623</b>	<b>(a)</b>
<b>01.02.03</b>	<b>Overtime Allowance</b>	<b>17162</b>	<b>(c)</b>
<b>01.02.05</b>	<b>Rewards</b>	<b>3095</b>	<b>(d)</b>
<b>01.02.06</b>	<b>Medical Treatment</b>	<b>6130</b>	<b>(e)</b>
<b>01.02.11</b>	<b>Domestic Travel Expenses</b>	<b>35460</b>	<b>(f)</b>
<b>01.02.12</b>	<b>Foreign Travel Expenses</b>	<b>3300</b>	<b>(g)</b>
<b>01.02.13</b>	<b>Office Expenses</b>	<b>103755</b>	<b>(h)</b>
<b>01.02.14</b>	<b>Rent, Rates and Taxes</b>	<b>21665</b>	<b>(i)</b>
<b>01.02.16</b>	<b>Publications</b>	<b>5100</b>	<b>(j)</b>
<b>01.02.20</b>	<b>Other Administrative Expenses</b>	<b>5880</b>	<b>(k)</b>
<b>01.02.26</b>	<b>Advertising &amp; Publicity</b>	<b>4644</b>	<b>(l)</b>
<b>01.02.41</b>	<b>Secret Service Expenditure</b>	<b>3935</b>	<b>(p)</b>
	<b>Charged</b>	<b>460</b>	<b>(q)</b>
	<b>Voted</b>	<b>0</b>	<b>(r)</b>
<b>01.99</b>	<b>Information Technology</b>		
<b>01.99.13</b>	<b>Office Expenses</b>	<b>23900</b>	<b>(s)</b>
	<b>Total Commissionerates</b>	<b>1929109</b>	
	<b>Charged</b>	<b>460</b>	
	<b>Voted</b>	<b>1928649</b>	
<b>05</b>	<b>Pay&amp; Accounts Offices(Central Excise) of</b>		
	<b>Pr. Chief Controller of Accounts, CBEC</b>		
<b>05.01</b>	<b>Establishment(Detail Head)</b>		
<b>05.01.01</b>	<b>Salaries</b>	<b>9000</b>	<b>(a)</b>
<b>05.01.02</b>	<b>Wages</b>	<b>10</b>	<b>(b)</b>
<b>05.01.03</b>	<b>Overtime Allowance</b>	<b>90</b>	<b>(c)</b>
<b>05.01.06</b>	<b>Medical Treatment</b>	<b>1160</b>	<b>(e)</b>
<b>05.01.11</b>	<b>Domestic Travel Expenses</b>	<b>1690</b>	<b>(f)</b>
<b>05.01.13</b>	<b>Office Expenses</b>	<b>650</b>	<b>(h)</b>



<b>5.99</b>	<b>Information Technology</b>		
<b>05.99.13</b>	Office Expenses	7367	(s)
	<b>Total-Pay &amp; Accounts Offices</b>	<b>19967</b>	
	<b>(Central Excise)</b>		
	<b>Total-Collection Charges</b>	<b>1949076</b>	
	Charged	460	
	Voted	1948616	
<b>00.800</b>	<b>Other Expenditure(Minor Head)</b>		
<b>01</b>	<b>Collection of Land Customs</b>		
<b>01.01</b>	<b>Establishment(Detail Head)</b>		
<b>01.01.01</b>	Salaries	154300	(a)
<b>01.01.02</b>	Wages	3060	(b)
<b>01.01.03</b>	Overtime Allowance	1396	(c)
<b>01.01.05</b>	Rewards	825	(d)
<b>01.01.06</b>	Medical Treatment	6120	(e)
<b>01.01.11</b>	Domestic Travel Expenses	3679	(f)
<b>01.01.13</b>	Office Expenses	71700	(h)
<b>01.01.14</b>	Rents, Rates and Taxes	18100	(i)
<b>01.01.28</b>	Professional Services	50	(n)
<b>01.01.41</b>	Secret Service Expenditure	375	(p)
<b>01.01.50</b>	Other Charges		
	Charged		
	Voted		
<b>01.99</b>	<b>Information Technology</b>		
<b>01.99.13</b>	Office Expenses	3350	(s)
	<b>Total-Collection of Land Customs</b>	<b>262955</b>	
	Charged	0	
	Voted	262955	
<b>03</b>	<b>Other Items</b>		
<b>03.00.27</b>	Minor Works	34313	(m)
<b>03.00.31</b>	Grants-in-aid-General	419	(o)
	<b>Total-Other Items</b>	<b>34732</b>	
<b>05</b>	<b>Departmental Canteens (Sub Head)</b>		
<b>05.00.01</b>	Salaries	16089	(a)
	<b>Total-Other Expenditure</b>	<b>313776</b>	
	Charged	0	
	Voted	313776	
	<b>Total - Major Head "2038"</b>	<b>2787851</b>	
	Charged	460	
	Voted	2787391	
<b>2216</b>	<b>Housing</b>		
<b>01</b>	<b>Government Residential Buildings</b>		
<b>700</b>	<b>Other Housing</b>		
<b>03</b>	<b>Maintenance &amp; Repairs</b>		
<b>03.01</b>	<b>Ordinary Repairs</b>		
<b>03.01.27</b>	Minor Works	4550	(m)
	<b>Total - Major Head "2216"</b>	<b>4550</b>	

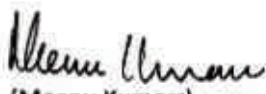


	<b>Total-Revenue Section</b>	<b>4901960</b>	
	<b>Charged</b>	<b>2460</b>	
	<b>Voted</b>	<b>4899500</b>	

**Reasons for Savings (Revenue Section)**

- a. Savings in salaries is due non-filling of posts.
- b. Saving in wages is due to regularisation of temporary status casual labours.
- c. Savings in OTA is due to less overtime claims sanctioned in field formations.
- d. Savings due to less sanction of Rewards by the Customs / Land Customs formations.
- e. Savings in medical treatment is due to receipt of less medical cases.
- f. Savings is due to less domestic tours undertaken by officers/ staff and hence less submission of claims.
- g. Savings is due to non-materialization of foreign tours proposal of the officers of CBEC.
- h. Savings in office expenses is due to 10% mandatory cut as a result of austerity measures.
- i. Savings in RRT is due to non revision of rent and dispute of rent in some cases.
- j. Savings in publications is due to non-printing of some forms/publications.
- k. Savings in OAE is due to economy measures.
- l. Savings in Saving in Advertisement & Publicity is due to less expenditure by field formations for advertising purposes.
- m. Savings in Minor Works is due to less maintenance activities undertaken by field formations.
- n. Savings in professional services is due to less receipt of legal bills from Government counsels.
- o. Saving in Grants-in-aid (General) is nominal.
- p. Saving in Secret Service Expenditure is nominal.
- q. Saving is non-receipt of any expenditure pertaining to object head "Other Charges (Charged)".
- r. Saving under the object head "Other Charges (Voted)" is nominal.
- s. Savings under object head Information Technology (OE) is on account of non-completion of mile stones by the service providers as per the payment terms and conditions mentioned in the contracts. The same was envisaged to be accomplished at the time of proposing the Budget Estimates.

Note: The above surrender is being made on account of various reasons mentioned above and also in compliance with Department of Economic Affairs (Budget Division) vide communication D.O.No.F-2(43)-B(CDN)/2015 dated 22.12.2015.

  
(Meenu Kumarr)  
Addl. Director (EMC) 27/12

To

Shri Vijay Kumar,  
Deputy Director (Budget),  
Department of Economic Affairs,  
Budget Division,  
New Delhi.

Copy to:

1. Under Secretary (IFU-EC), Ministry of Finance, Department of Revenue, New Delhi.
2. ✓ The Principal Chief Controller of Accounts (CBEC), AGCR Building, N. Delhi.
3. The Controller General of Accounts, Lok Nayak Bhawan, Khan Market, N. Delhi.
4. The Director General of Audit, Central Expenditure, I.P. Estate, New Delhi.
5. The Director General, HRD, Customs & Central Excise, New Delhi.
6. ADG(EMC), DGHRD, Saket, New Delhi.

**KEY TO CONDENSED ACCOUNT**

**2015-2016  
GRANT NO. - 45  
INDIRECT TAXES**

**STATEMENT NO.1**  
**CONDENSED ACCOUNTS**  
**2015-2016**  
**ENTIRE PROVISION REMAINED UNUTILISED**  
**GRANT NO.45 – INDIRECT TAXES**  
**REVENUE SECTION**

(in lakhs of rupees)

SL. NO.	MAJOR HEAD	HEAD OF ACCOUNT	PROVISION 2015-16
1.	2037.00.10101 (Charged)	Sea Customs Major Ports Revenue-Cum-Import/Export trade control Functions	10.00

**STATEMENT No II**  
**INDEPENDENT SAVING**  
**REVENUE SECTION**  
**GRANT NO 45-**  
**INDIRECT TAXES**

(In lakhs of Rs.)

S.NO	Major Head	Head of Account	Budget Provision		Net Saving
1	20370010101	Revenue Cum/Im. Fxp trade control Sea Customs Major Port,	49467.80	R.	-8595.17 -1461.16 <b>-10056.33</b>
2	20370010102	Central Revenue Control Laboratory Sea Customs Major Port,	O. 2035.70	R.	-722.87 -656.01 <b>-1378.88</b>
3.	20370010201	Preventive & Other Functions	O. 81297.60	R.	-10093.94 -3129.40 <b>-13223.34</b>
4.	20370010204	Directorate of Logistics	O. 2357.50	R.	-167.29 -19.70 <b>-186.99</b>
5.	20370010205	Directorate of Revenue Intelligence	O. 11583.40	R.	-1187.00 -241.75 <b>-1428.75</b>
6.	20370080003	Deptt. Canteen	O. 737.50	R.	-279.00 -71.52 <b>-350.52</b>
7.	20380000101	Inspection	O. 6326.90	R.	-614.76 <b>-674.31</b>



				<b>6326.90</b>		<b>1289.07</b>
8.	20380000103	National Academy of Central Excise & Narcotics.	O	10297.00	R.	-213.85 -928.24
				<b>10297.00</b>		<b>-1142.09</b>
9.	20380000104	Vigilance	O	2554.90	R.	-668.80 -5.06
				<b>2554.90</b>		<b>-673.86</b>
10.	20380000105	Directorate of Publicity & Public Relations (CEC)	O	5854.00	R.	-216.75 -378.90
				<b>5854.00</b>		<b>-595.65</b>
11.	20380000106	Directorate General of Central Excise Intelligence	O	5610.00	R.	-488.09 -549.69
				<b>5610.00</b>		<b>-1037.78</b>
12	20380000108	Settlement Commission		1412.50		-304.30 4.35
				<b>1412.50</b>		<b>-299.95</b>
13	20380000110	System & Data Management	O	23904.00	R.	-2705.30 -657.78
				<b>23904.00</b>		<b>-3363.08</b>
14.	20380010101	Collection Charges Commissionerate	O	281757.55	R.	-19270.49 2089.58
				<b>281757.55</b>		<b>-17180.91</b>
15.	20380010105	Pay & Accounts Offices (C.E) of Pr.CCC, CBEC		4574.40	R.	-199.67 -78.93
				<b>4574.40</b>		<b>-278.60</b>
15	20380080001	Collection of Land Customs	O	3272.55		-2629.55 747.18
				<b>3272.55</b>		<b>-1882.37</b>
16.	20380080003	Other item	O	1110.00		-495.02
				<b>1110.00</b>		<b>-495.02</b>
17.	20380080005	Deptt. Canteen	O	702.00		-241.41
				<b>702.00</b>		<b>-241.41</b>

18.	22160705305	Other Maintenance Expenditure	O.	600.00		
						-392.24
				600.00		-392.24

**STATEMENT NO III  
OMNIBUS SAVINGS  
REVENUE SECTION  
GRANT NO 45-INDIRECT TAXES**

(in lakhs of Rs.)

Sl. No.	Major Head	Head Accounts of	Budget Provisions	Net Saving
1.	20370080002	Sea Customs Major Ports	0. 300.00	-57.00
			300.00	-57.00
2.	20370010104	PAO (Customs) of Pr.CCA, CBEC	868.50	-54.80
			868.50	-54.80

**STATEMENT NO.-IV  
INDEPENDENT EXCESS  
GRANT NO 45-INDIRECT TAXES  
REVENUE SECTION**

(in lakhs of Rs.)

Sl. No.	Major Head	Head Accounts of	Budget Provisions	Net Excess
		NIL		

**STATEMENT NO.- V  
OMNIBUS EXCESS  
GRANT NO 45-INDIRECT TAXES  
REVENUE SECTION**

(in lakhs of Rs.)

Sl. No.	Major Head	Head Accounts of	Budget Provisions	Net Excess
		NIL		

**STATEMENT I**  
**ENTIRE PROVISION REMAINED UNUTILISED**  
**GRANT NO.45 – INDIRECT TAXES**  
**YEAR 2015-16**  
**CAPITAL SECTION**

(in lakhs of Rs)

SL. NO.	MAJOR HEAD	HEAD OF ACCOUNT	BUDGET PROVISION
		NIL	

**STATEMENT No. 2**  
**INDEPENDENT SAVINGS**  
**Grant No.45 – Indirect Taxes**  
**CAPITAL SECTION**

(in lakhs of Rs.)

Sl. No	Major Head	Head of Accounts	Budget Provisions	Net Saving
1	40470003703	Custom Capital outlay on other fiscal services	O 26361.00	R. -22161.00 -8.18
			<b>132,72.00</b>	<b>-22169.18</b>
2.	40590180001	Acquisition of Ready-Built Accommodation	O 33100.00	R. -27820.00 -2773.54
			<b>33100.00</b>	<b>-30593.54</b>
4.	42160110801	Acquisition of Ready-Built Flats	O 5000.00	R. -3500.00 -472.22
			<b>5000.00</b>	<b>-3972.22</b>

**STATEMENT No.3**  
**OMNIBUS SAVING**  
**GRANT NO 45-INDIRECT TAXES**  
**CAPITAL SECTION**

(in lakhs of Rs).

Sl. No.	Major Head	Head of Accounts	Budget Provisions	Net saving
1.	40590105109	National Academy of Customs Excise and Narcotics at Bangalore	1900.00	-86.28
			<b>1900.00</b>	<b>-86.28</b>

STATEMENT No.4  
INDEPENDENT EXCESS  
GRANT NO 45-INDIRECT TAXES  
CAPITAL SECTION

(in lakhs of Rs.)

Sl. No.	Major Head	Head of Accounts	Budget Provisions	Net Saving
1.		NIL		

STATEMENT No.5  
OMNIBUS EXCESS  
GRANT NO 45-INDIRECT TAXES  
CAPITAL SECTION

(in lakhs of Rs.)

Sl. No.	Major Head	Head Accounts	of	Budget Provisions	Not Excess
		NIL			

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



**GRANT No. 45 - INDIRECT TAXES**

	Total grant or appropriation	Actual expenditure	Saving
<i>(In thousands of rupees)</i>			
<b>Revenue:</b>			
<u>Charged</u>	<u>50.00</u>	<u>25.40</u>	<u>-24.60</u>
Amount surrendered during the year			<u>24.60</u>
Voted	5000,99,00	4444,21,57	-556,77,43
Amount surrendered during the year			489,95,00
<b>Capital:</b>			
Original	663,61,00	95,39,78	-568,21,22
Amount surrendered during the year			534,81,00

**Notes and Comments**

1. In the charged portion of the revenue section of the grant, appropriation of Rs. 10.00 lakhs remained wholly unutilized under one head.
2. In the voted portion of the revenue section, Savings/excess occurred under the following major heads:-

Head	Total Grant	Actual Expenditure	Saving - (in lakhs of rupees)
<b>Major Head "2037"</b>			
<b>Customs</b>			
<b>Charged</b>			
O. <u>30</u>			
R. <u>-20</u>	<u>10</u>	<u>10</u>	-

**Voted**

O.	154561.00			
R.	-21075.59	133485.41	127824.39	-5661.02

**Major Head "2038"**  
**"Union Excise Duties"**  
**Charged**

O	<u>20.00</u>			
R	<u>-4.60</u>	<u>15.40</u>	<u>15.40</u>	

**Voted**

O.	344938.00			
R.	-27873.91	317064.09	316389.42	-674.67

**Major Head "2216"**  
**Housing**

O.	600.00			
R.	- 45.50	554.50	207.76	-346.74

(1) Under Major Head "2037"- savings occurred under the following heads:-

(A) "Revenue-Cum-Import/Export Trade Control Functions"-

(a) "Sea Customs- Major Ports"- saving of Rs. 10056.33 lakhs (against the sanctioned provision of Rs 49467.80 lakhs) was due to non filling up of vacant posts, receipts of less medical claims, less tours undertaken, less purchase of computers, accessories and economy measures.

(b) "Central Revenue Control Laboratory"- saving of Rs. 1378.88 lakhs (against the sanctioned provision of Rs. 2035.70 lakhs) was due to non-filling up of vacant posts and non utilization of funds towards upgradation of seven revenue laboratories and economy measures.

**(B) "Preventive & Other functions" –**

- (a) "Sea Customs-Major Ports"- saving of Rs. 13223.34 lakhs (against the sanctioned provision of Rs.81297.60 lakhs) was due to non-filling up of vacant post, non finalization of revision of rent and economy measures.
- (b) "Directorate of Logistics" - saving of Rs. 2357.50 lakhs (against the sanctioned provision of Rs.186.99 lakhs) was due to non-filling up of vacant post,
- (b) "Directorate of Revenue Intelligence" - saving of Rs. 1428.75 lakhs (against the sanctioned provision of Rs.11583.40 lakhs) was due to non filling up of vacant posts.
- (c) "Other Expenditure-Departmental Canteen"- Saving of Rs. 350.52 lakhs (against the sanctioned provision of Rs. 737.50 lakhs) was due to non filling up of vacant posts.

**(III) Under Major Head "2038"- savings occurred under the following heads:-****(A) "Direction & Administration"**

- (a) "Inspection" – saving of Rs. 1289.07 lakhs (against the sanctioned provision of Rs 6326.90 lakhs) was due to non-filling up of vacant posts, receipt of less medical claims and less tours undertaken.
- (b) "National Academy of Customs, Excise & Narcotics" – saving of Rs.1142.09 lakhs (against the sanctioned provision of Rs. 10297.00 lakhs) was due to less expenditure towards rent, rates and taxes, less expenditure towards air travel and daily allowance of probationer trainees and economy measures .
- (c) "Vigilance" – saving of Rs.673.86 lakhs (against the sanctioned provision of Rs. 2554.90 lakhs) was due to non filling up of vacant posts, non revision of rent and economy measures .
- (d) "Directorate of Publicity and Public Relations Customs and Central Excise" - saving of Rs. 595.65 lakhs (against the sanctioned provision of Rs 5854.00 lakhs) was due to non filling up of vacant posts and less publications.

- (e) "Directorate General of Central Excise Intelligence "- saving of Rs. 1037.78 lakhs (against the sanctioned provision of Rs 5610.00 lakhs) was due to non filling up of vacant posts less tours undertaken, receipt of less claims from Government Counsels and economy measures.
- (f) "Settlement Commission" – saving of Rs.299.95 lakhs (against the sanctioned provision of Rs. 1412.50 lakhs) was due to non filling up of vacant posts.
- (g) "System and Data Management" – saving of Rs. 3363.08 lakhs (against the sanctioned provision of Rs 23904.00 lakhs) was due to non filling up of vacant posts non revision of rent, less tour undertaken and non completion of mile stones by service Providers as per terms and condition of the contract.

**(B) "Collection Charges"**

- (a) "Commissionerates "- saving of Rs. 17180.91 lakhs (against the sanctioned provision of Rs. 281757.55 lakhs) was due to non-filling up of vacant posts, non revision of rent and economy measures.
- (b) "Pay & Accounts Offices Central Excise of Principal Chief Controller of Accounts, Central Board of Excise and Customs" – saving of Rs.278.60 lakhs (against the sanctioned provision of Rs 4574.40 lakhs) was due to non filling up of vacant and non completion of the milestones by the service providers, as per terms and conditions of the contract.

**(C) " Other Expenditure"**

- (a) "Collection of land customs"- saving of Rs. 1882.37 lakhs (against the sanctioned provision of Rs 3272.55 lakhs) was due to non filling up of vacant posts, less medical claims, non revision of rent and economy measures.
- (b) "Other items"- saving of Rs. 495.02 lakhs (against the sanctioned provision of Rs 1110.00 lakhs) was due to less maintenance activities undertaken by field formations.



- (c) "Departmental Canteen"- saving of Rs. 241.41 lakhs (against the sanctioned provision of Rs. 702.00 lakhs) was due to non filling up of vacant posts.

(IV) Under Major Head "2216"- "Other housing, Maintenance and Repair"- Other Maintenance Expenditure- savings of Rs. 392.24 lakhs (against the sanctioned provision of Rs 600.00 lakhs) was due to less expenditure on account of maintenance of residential accommodation by the field formations.

**3. In the Capital Section of the Grant, savings occurred under the following heads:-**

Head	Total Grant	Actual Expenditure	Saving (In Lakhs of Rs.)
<b>Major Head "4047"</b>			
<b>Capital Outlay on other fiscal Services</b>			
O. 26361.00			
R.-22161.00	4200.00	4191.82	-8.18
<b>Major Head "4059"</b>			
<b>Capital outlay on Public work</b>			
O. 35000.00			
R. -27820.00	7180.00	4320.18	-2859.82
<b>Major Head "4216"</b>			
<b>Capital outlay on "Housing"</b>			
O. 5000.00			
R. -3500.00	1500.00	1027.78	-472.22

- (I) Under Major Head "4047"-Customs Preventive & Other functions" - saving of Rs 22169.18 lakhs (against the sanctioned provision of Rs. 263,61.00 lakhs) was due to non finalization of process to procure the spare parts of category-I and II vessels in light of directions by the competent authority to make usage analysis and ascertain the reasonableness of the cost of spare parts before procurement and also delay in tendering process due to unavoidable circumstances for installation of Drive through Scanners (Road)., procurement of PRD, Mail Scanner,XBIS.
- (II) Under Major Head "4059 "Office Expenditure- Acquisition of ready build built accommodation"-saving of Rs. 30593.54 lakhs (against the sanctioned provision of Rs. 33100.00 lakhs) was due to non finalization of various proposals for acquisition of land/construction of office buildings and purchase of ready built office accommodation.
- (III) Under Major Head "4216 ." Government residential Buildings"-saving of Rs. 3972.22 lakhs (against the sanctioned provision of Rs. 5000.00 lakhs) was due to non finalization of various proposals for purchase of ready built residential accommodation/construction of residential accommodation.

2/6

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

2/6/16  
2/6/16  
2/6/16

**MOST IMMEDIATE**

**OFFICE OF THE PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS**  
**MINISTRY OF EXTERNAL AFFAIRS**  
**JAWAHARLAL NEHRU BHAWAN, 23-D JANPATH,**  
**NEW DELHI-110 011**  
**Ph No.- 011-49015168, 011-49015179**

No. Pr. CCA/MEA/Cons./SCT/2015-16/ 70

24 MAY 2016  
 Date: 24/05/2016

To,

The Sr.AO / PAO  
 Office of the Pr. Chief Controller of Account  
 Central Board of Excise and Customs  
 Room No.-111, 1st Floor, AGCR  
 Building, IP Estate,  
 New Delhi-110002

**SUBJECT: EXPENDITURE BOOKED IN SCT FOR THE YEAR 2015-16**

Sir,

It is informed that the following figures have been booked in our SCT in the year 2015-16. These figures may please be incorporated in your appropriation accounts:-

(In Thousands of Rupees)

Grant No.	Head of Account	Plan (V)	Non-Plan (V)
045	2037-00-102-05	-	1907

Attested  
 26/5/16  
 Yours faithfully,

MEENAKSHI CHAUDHRY  
 Sr. Accounts Officer (Y.K.Sharma)  
 O/o Pr. Sr. Accounts Officer (Consolidation)  
 DGACR Building, New Delhi

## Principal Accounts Office (Accounts)

### M/o Urban Development

314 – B-Wing, Nirman Bhawan, New Delhi 110011

Tele: 011-23062586, 23063325

Tele-Fax: 011-23062540

No. PrAO /UD/A/Cs-I/SCT/2015-16/648

Dated: 26 /05 / 2016

To,

Chief Controller of Accounts  
Pr. Chief Controller of Accounts,  
Ministry of Finance,  
Central Board of Excise & Customs,  
AGCR Building, 1st Floor,  
New Delhi - 110002.

Sub: **Amount Booked in our SCT for the year 2015-16 under Grant No. 45.**

Sir,

Expenditure figures booked by this Ministry against the authorization and incorporated in the SCT for the year 2015-16 is enclosed herewith.

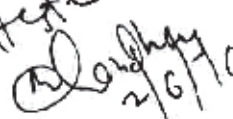
Detailed Expenditure figures, if required, may please be downloaded from Statement of Grant transaction available under controller data processing on e-lekha.

Confirmation of SCT figures may please be communicated to this office.

Yours faithfully

  
Accounts Officer

Encl: as above

*Attended*  
  
26/5/16  
**MEENAKSHI CHAUDHRY**  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi



Amount Adjusted in the SCT as agent Ministry for financial year :2015-2016							
Controller : 030 - URBAN DEVELOPMENT AND URBAN POVERTY ALLEVIATION							
	Sub Head	Voted			Charged		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
(In thousands of rupees)							
045	Grant Description : Indirect Taxes						
Revenue Section :							
Major Head '2037'	CUSTOMS:						
2037.00	CUSTOMS:						
2037.00.101	REVENUE-CUM-IMPORT/EXPORT						
2037.00.101.01	SEA CUSTOMS - MAJOR PORTS:		14295	14295		..	..
2037.00.101.02	CENTRAL REVENUES CONTROL		2012	2012		..	..
2037.00.102.01	SEA CUSTOMS- MAJOR PORTS:		15405	15405		..	..
2037.00.102.04	DIRECTORATE OF LOGISTICS:		2210	2210		..	..
2037.00.102.05	DIRECTORATE OF REVENUE		5107	5107		..	..
Major Head Total		..	39029	39029	..	..	..
Major Head '2038'	UNION EXCISE DUTIES:						
2038.00	UNION EXCISE DUTIES:						
2038.00.001	DIRECTION AND						
2038.00.001.01	INSPECTION:		2803	2803		..	..
2038.00.001.03	NATIONAL ACADEMY OF		9181	9181		..	..
2038.00.001.10	SYSTEMS AND DATA		2112	2112		..	..
2038.00.101.01	COMMISSIONERATES:		8765	8765		..	..
2038.00.101.05	PAY AND ACCOUNTS OFFICES		350	350		..	..
2038.00.800.03	OTHER ITEMS:		40579	40579		..	..
Major Head Total		..	63790	63790	..	..	..
Major Head '2216'	HOUSING:						
2216.01	GOVERNMENT RESIDENTIAL						
2216.01.700	OTHER HOUSING:						
2216.01.700.03	MAINTENANCE AND REPAIRS:		0	..		..	..
2216.07.053	MAINTENANCE AND REPAIRS:						
2216.07.053.05	OTHER MAINTENANCE		11480	11480		..	..
Major Head Total		..	11480	11480	..	..	..
Revenue Total		..	114299	114299	..	..	..
Grant Description : Indirect Taxes							
Capital Section :							
Major Head '4059'	CAPITAL OUTLAY ON PUBLIC						
4059.01	OFFICE BUILDINGS:						
4059.01.800	OTHER EXPENDITURE:						
4059.01.800.01	ACQUISITION OF READY BUILT		79809	79809		..	..
Major Head Total		..	79809	79809	..	..	..
Major Head '4216'	CAPITAL OUTLAY ON HOUSING:						
4216.01	GOVERNMENT RESIDENTIAL						
4216.01.108	RESIDENTIAL BUILDINGS FOR						
4216.01.108.01	ACQUISITION OF READY BUILT		48571	48571		..	..
Major Head Total		..	48571	48571	..	..	..
Capital Total		..	128380	128380	..	..	..
	Grant Total	..	242679	242679	..	..	..

**OFFICE OF THE CONTROLLER OF ACCOUNTS  
PRINCIPAL CUM PAY & ACCOUNTS OFFICE  
DEPARTMENT OF ELECTRONICS & INFORMATION TECHNOLOGY  
ELECTRONICS NIKETAN, 6 C.G.O. COMPLEX, NEW DELHI**

PR.AO/DEITY/FIN/2015-16/1360

Dated: 24-05-2016

To

The Senior Accounts Officer,  
O/o Pr. Chief Controller of Accounts,  
Central Board of Excise & Customs,  
A.G.C.R. Building, 1<sup>st</sup> Floor,  
New Delhi-110002

Subject: Amount booked in our SCT after finalization of SCT 2015-16.

Sir,

The expenditure booked by PAO-DIT upto finalization of SCT 2015-16 against the authorization issued by your office under the said grant is as under:

Minor Head Code (15& 9 Digit)	Grant No	Expenditure ( In Thousands of Rupees)			
1	2	3	4	5	6
		Plan (Voted) In thousands	Plan (Charged) In thousands	Non-Plan (Voted) In thousands	Non-Plan (Charged) In thousands
203800001109913 (203800001)	45	0	0	4,83	0

*Attested*  
*[Signature]*  
*2/6/16*

Yours Faithfully

**MEENAKSHI CHAUDHRY**  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi

*[Signature]*  
**Sr. ACCOUNTS OFFICER**  
011-24301165

Gmail

COMPOSE

Fwd: SCT FIGURES Inbox x

Inbox

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Sent Mail

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More



Hanuman

PRINCIPAL ACCOUNTS OFFICE <camlb0  
to me

May 27 (6 days ago)

sir,  
find attached herewith SCT figure for the year 2015-16 for further  
necessary action at your end.

Regards,

Sr.AO(B&amp;A)

----- Forwarded message -----

From: PRINCIPAL ACCOUNTS OFFICE &lt;camib0109@gmail.com&gt;

Date: Thu, May 26, 2016 at 12:02 PM

Subject: SCT FIGURES

To: book@dae.gov.in, d.s.yadav65@gmail.com

Sir/Madam

Please find in attached file the SCT  
figures booked by this Ministry on behalf of client ministries.

Sr.AO(B&amp;A)

--  
PRINCIPAL ACCOUNTS OFFICE  
BUDGET & ACCOUNTS SECTION  
M/o INFORMATION & BROADCASTING  
702, A WING, SHASTRI BHAWAN, NEW DELHI - 110001.  
Ph.:23385646, Fax: 23380263

**MEENAKSHI CHAUDHRY**  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi

No Hangouts Contacts

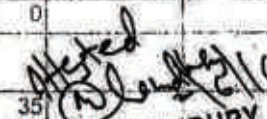
Find someone



Grant Wise Break Up of Expenditure in SCT For Financial Year : 2015-2016[Annex-IX]										
Controller : 020 - INFORMATION and BROADCASTING								(In thousands of rupees)		
		Plan-Expenditure				Non Plan-Expenditure				Total
		Revenue		Capital		Revenue		Capital		
Grant No	Major Head	Charged	Voted	Charge	Voted	Charged	Voted	Charged	Voted	
Own Grant:										
001	2205	0	0			0	72739			72739
	2220	0	2187245			676309	3617839			6481193
	2221	0	4414100			0	134588800			139002900
	2251	0	390782			0	491885			882667
	4220			0	212181			0	0	212181
	Grant Total (001)		6992127		212181	676309	138771263			146651880
	Own Grant(s) Total:		6992127		212181	676309	138771263			146651880
Other Grants:										
001	2401	0	221481			0	0			221481
	Grant Total (001)		221481							221481
004	2852	0	0			0	988			988
	Grant Total (004)						988			988
006	2210	0	55030			0	0			55030
	2251	0	693			0	0			693
	Grant Total (006)		55723							55723
009	2852	0	0			0	320			320
	Grant Total (009)						320			320
013	2852	0	31790			0	0			31790
	Grant Total (013)		31790							31790
016	2852	0	3898			0	0			3898
	3451	0	0			0	85			85
	Grant Total (016)		3898				85			3983
017	3456	0	212985			0	0			212985
	Grant Total (017)		212985							212985
018	2408	0	43			0	0			43
	Grant Total (018)		43							43
019	3451	0	0			0	3332			3332
	Grant Total (019)						3332			3332
020	2205	0	23050			0	1366			24416
	2251	0	0			0	2			2
	Grant Total (020)		23050				1368			24418
021	2037	0	0			0	19534			19534
	2408	0	0			0	799			799



043	2047	0	0	0	133	133
	2052	0	0	0	187	187
	Grant Total (043)				320	320
044	2020	0	0	0	931284	931284
	Grant Total (044)				931284	931284
045	2038	0	0	0	32311	32311
	Grant Total (045)				32311	32311
047	2408	0	7894	0	0	7894
	Grant Total (047)		7894			7894
048	2210	0	195841	0	10212	206053
	2211	0	1110345	0	100	1110445
	Grant Total (048)		1306186		10312	1316498
049	2251	0	105	0	0	105
	Grant Total (049)		105			105
050	2210	0	228766	0	0	228766
	Grant Total (050)		228766			228766
053	2052	0	0	0	625	625
	3454	0	60021	0	0	60021
	Grant Total (053)		60021		625	60646
055	2055	0	23	0	120078	120101
	Grant Total (055)		23		120078	120101
056	2245	0	0	0	6983	6983
	Grant Total (056)				6983	6983
058	2218	0	1577	0	0	1577
	3475	0	2318	0	0	2318
	Grant Total (058)		3895			3895
059	2202	0	31568	0	0	31568
	Grant Total (059)		31568			31568
060	2202	0	4232	0	0	4232
	Grant Total (060)		4232			4232
062	2230	0	9609	0	2216	11825
	2257	0	0	0	1719	1719
	Grant Total (062)		9609		3935	13544
066	2851	0	28535	0	0	28535
	Grant Total (066)		28535			28535
067	3451	0	0	0	35	35
	Grant Total (067)				35	35
068	2236	0	141135	0		141135

  
**MEENAKSHI CHAUDHRY**  
 Sr Accounts Officer  
 O/o Pr. CCA, CBEC  
 DGACR Building, New Delhi



No. Comp/11-2/ES/2015-16/ 109  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise And Customs  
A.G.C.R. Building, 1<sup>st</sup> Floor,  
New Delhi – 110002.

Date : 31/05/2016

To

The Pay and Accounts Officer,  
Central Pension Accounting Office,  
Trikoat –II Complex, Bhikaji Cama Place,  
New Delhi.

Sub:- Progressive Figures Major Head 2071 Pension & Other Retirement benefits Major Head  
2235- Social & Welfare Under Grant No. 41.

Sir,

I am to furnish below the details of expenditure booked upto Supplementary I Minor Head  
wise during the year 2015-16 under composite Grant 41 as under:-

Code	Description	Rs. in Actual	Rs. in Thousand
207101101	SUPERANNUATION AND RETIREMENT ALLOWANCES	271470806	271471
207101102	COMMUTED VALUE OF PENSIONS	795937238	795937
207101104	GRATUITIES	1585042053	1585042
207101105	FAMILY PENSIONS	12986074	12986
207101107	CONTRIBUTIONS TO PENSIONS AND GRATUITIES	95180	95
207101108	CONTRIBUTIONS TO PROVIDENT FUNDS	109860	110
207101115	LEAVE ENCASHMENT BENEFITS	1057645406	1057645*
207101117	GOVERNMENT CONTRIBUTION FOR DEFINED PENSION CONTRIBUTION SCHEME	537472160	537472
207101911	DEDUCT RECOVERIES OF OVERPAYMENTS	-9942	-10**
Total		4260563367	4260564
223560104	DEPOSIT LINKED INSURANCE SCHEME- GOVERNMENT PROVIDENT FUND	9825430	9825
223560105	GOVERNMENT EMPLOYEES INSURANCE SCHEME	103845	104
Total		9929275	9929

The SCT figures as above may be included in Head wise appropriation of your Grant.

Remarks:-\* PAO Mumbai- III has Wrongly booked an Amount of Rs.185468 Under Grant No.900.

\*\* The amount (-10) is shown under this head as time barred cheques issued (debiting 2071 head) has been cancelled.

Yours faithfully,

  
Senior Accounts Officer  


No. Comp/11-2/ES/2015-16/ 112

Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise And Customs  
A.G.C.R. Building, 1<sup>st</sup> Floor,  
New Delhi – 110002.

Date : 31/05/2016

To

The Pay and Accounts Officer,  
Ministry of Finance Department of Expenditure,  
AGCW & M Building, 4<sup>th</sup> Floor  
New Delhi.

Sub:- Progressive Figures Major Head 7610 Loan to Govt etc. Under Grant No. 38.

Sir,

I am to furnish below the details of expenditure booked upto Supplementary I Minor Head  
wise during the year 2015-16 under composite Grant 38 as under:-

Code	Description	Rs. In Actual	Rs. In Thousand
761000201	HOUSE BUILDING ADVANCES	350000	350
761000202	ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES	1190000	1190
761000204	ADVANCES FOR PURCHASE OF COMPUTERS	3792000	3792
Total		5332000	5332

The SCT figures as above may be included in Head wise appropriation of your Grant.

Attested  
2/6/16

MEENAKSHI CHAUDHRY  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi

Yours faithfully,

31/5/16  
Senior Accounts Officer

31/5



No. Comp/11-2/ES/2015-16/ 11/  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise And Customs  
A.G.C.R. Building, 1<sup>st</sup> Floor,  
New Delhi – 110002.

Date : 31/05/2016

To

The Pay and Accounts Officer,  
Ministry of Finance Department of Revenue,  
AGCW & M Building, 4<sup>th</sup> Floor  
New Delhi.

Sub:- Progressive Figures Major Head 2052 Department of Revenue . Under Grant No. 43.

Sir,

I am to furnish below the details of expenditure booked upto Supplementary I Minor Head wise during the year 2015-16 under composite Grant 43 as under:-

Code	Description	Rs. In Actual	Rs. In Thousand
20520009050	PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS,CBEC	99167397	99167
205200090500001	SALARIES	74773679	74774
205200090500003	OVERTIME ALLOWANCE	21440	21
205200090500006	MEDICAL TREATMENT	1503481	1503
205200090500011	DOMESTIC TRAVEL EXPENSES	7156276	7156
205200090500012	FOREIGN TRAVEL EXPENSES	595586	596
205200090500013	OFFICE EXPENSES	9519727	9520
205200090500020	OTHER ADMINISTRATIVE EXPENSES	1569323	1569
205200090509913	OFFICE EXPENSES	4027885	4028
205200911	DEDUCT - RECOVERIES OF OVERPAYMENTS	-6000	-6
Total		99161397	99161

The SCT figures as above may be included in Head wise appropriation of your Grant.

*Attest*  
*26/5/16*  
MEENAKSHI CHAUDHARY  
Sr. Accounts Officer  
Old Pt. CCA, CBEC  
DGACB Building, New Delhi

Yours faithfully,  
*21/5/16*  
Senior Accounts Officer  
*31/5*



No. Comp/11-2/ES/2015-16/ 110  
Office of the Pr.CCA  
Central Board of Excise and Customs  
AGCR Building, 1st floor  
New Delhi-110002.

Dated : 30/05/2016

To

The Pay and Accounts Officer  
Ministry of Finance, Department of Revenue,  
A.G.C.W & M Building, 4th Floor  
New Delhi.

*m/o Social Justice  
New Delhi*

**Sub: Progressive figures Major Head 2225-Welfare of SC,ST and OBC under Grant No. 91**

Sir,

I am to furnish below the details of expenditure booked upto Supplementary I Minor Head wise during the year 2015-16 under composite Grant 91 as under :-

Description	Actual Amount	Amount in thousand
2225 80 001 01 00 01-Salaries	2867763	2868
2225 80 001 01 00 02-Wages	24700	25
2225 80 001 01 00 06-Medical Treatment	8385	8
2225 80 001 01 00 11-Domestic Travel Exp.	7699	8
2225 80 001 01 00 13-Office Expenses	334730	335
2225 80 001 01 00 14-Rent,Rates,Taxes	162720	163
Total	3405997	3406

The SCT figure as above may be included in head wise Appropriation of your Grant.

Yours Faithfully

*Attested  
26/6/16*

*(Signature)*

(Meenakshi Chaudhry)  
Sr. Accounts Officer (Comp)

MEENAKSHI CHAUDHRY  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi

No. Comp/11-2/ES/2015-16/ 114  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise & Customs  
A.G.C.R Building, 1<sup>st</sup> Floor  
New Delhi

To,

Dated: 31/05/2016

~~The Pr. CCA,~~ *Sr. A.O (A/Cs)*  
Ministry of External Affairs,  
A.G.C.W & M Building, 4<sup>th</sup> Floor,  
New Delhi.

Sub:- Progressive expenditure in respect of Major Head "3605 "Technical & Economic Cooperation with other country " Grant No 33.

Sir,

I am furnish below the details of expenditure booked upto Supplementary-1 Minor Head wise during the year 2015-16 under composite Grant No 33 as under:-

Description	Actual Amount	Amounts in thousands
36050010110-Aid to Bhutan	4781275	4781

The SCT figures as above may be included in Head wise Appropriation Account of your Grant.

*Attested*  
*Meenakshi Chaudhry*  
*2/5/16*  
**MEENAKSHI CHAUDHRY**  
Sr. Accounts Officer  
O/o Pr. CCA, CBEC  
DGACR Building, New Delhi

Yours faithfully,

*Meenakshi Chaudhry*  
*2/5/16*  
(Meenakshi Chaudhry)

*Ram* *B* *9/5*  
Sr. Accounts Officer (A/C)

No. Comp/11-2/ES/2015-16/ /13  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise & Customs  
A.G.C.R Building, 1<sup>st</sup> Floor  
New Delhi

To,

Dated: 31/05/2016

*Sr. A/c*  
The Pay and Accounts Officer,  
Department of Expenditure,  
A.G.C.W & M Building, 4<sup>th</sup> Floor,  
New Delhi.

Sub:- Progressive expenditure in respect of Major Head 2049 "Interest on State Provident fund"  
under Grant No. 35. *36*

Sir,

I am furnish below the details of expenditure booked upto Supplementary I Minor Head wise  
during the year 2015-16 under composite Grant No 35 is as under:-

Description	Actual Amount	Amounts in thousands
204903104-Intrest on State Provident Fund	3741550568	3741551 ✓
<b>Total</b>	<b>3741550568</b>	<b>3741551</b> ✓

The SCT figures as above may be included in Head wise Appropriation Account of your Grant.

*Meenakshi Chaudhry*  
MEENAKSHI CHAUDHRY  
Sr. Accounts Officer  
D/o Pr. CCA, CBEC  
DGACR Building, New Delhi

Yours faithfully,  
*Meenakshi Chaudhry*  
(Meenakshi Chaudhry)  
Sr. Accounts Officer (A/C)

*31/5*



Controller - JE Register(Rounded off JEs) for financial year 2015-2016				
Controller: 035 - CBEC				
S.No	Minor Head	Category	Amount	(In thousands of Rupees)
1	Controller JE No: 1		CGA JE No.:	
	Controller JE Date: 21/06/2016 04:43 PM		CGA JE Date:	
	JE Status: Submitted to CGA			
	Controller JE Remarks: Proposed JEs are prepared to rectify the errors as stated in PAOs remarks.			
	007101101	1 (RECEIPT)		133
	007101500	1 (RECEIPT)		509
	023560105	1 (RECEIPT)		15
	203700101	3 (NON PLAN VOTED-EXPENDITURE)		30973
	203700102	3 (NON PLAN VOTED-EXPENDITURE)		5
	203700911	3 (NON PLAN VOTED-EXPENDITURE)		-4
	203800101	3 (NON PLAN VOTED-EXPENDITURE)		26
	207101117	3 (NON PLAN VOTED-EXPENDITURE)		- 964
	223560104	3 (NON PLAN VOTED-EXPENDITURE)		15
	844300103	1 (RECEIPT)		5
	844300800	1 (RECEIPT)		-5
	865800101	1 (RECEIPT)		-2497
	865800101	2 (NON PLAN CHARGED-EXPENDITURE)		82
	867000103	1 (RECEIPT)		0
	867500101	1 (RECEIPT)		30973
PAO JEs:		050090 - 1, 050672 - 1, 050812 - 1, 050812 - 2, 052170 - 1, 052338 - 1, 052598 - 1, 053161 - 1, 053245 - 1, 053245 - 2,		

2  
Pr.CCA/CA/CA



Controller - JE Register(Rounded off JEs) for financial year 2015-2016			
Controller: 035 - CBEC			
S.No	Minor Head	Category	Amount (In thousands of Rupees)
2	Controller JE No: 2		CGA JE No.:
	Controller JE Date: 23/06/2016 05:03 PM		CGA JE Date:
	JE Status: Submitted to CGA		
	Controller JE Remarks: wrong booking of leave encashment		
	207101115	3 (NON PLAN VOTED-EXPENDITURE)	-185
	207101117	3 (NON PLAN VOTED-EXPENDITURE)	185
	PAO JEs:	054263 - 2	

  
23/6/16

Pr.CCA / CCA / CA

  
23/6/16

  
23/6/16

Controller - JE Register(Rounded off JEs) for financial year 2015-2016				
Controller: 035 , CBEC				
S.No	Minor Head	Category	Amount	(In thousands of Rupees)
3	Controller JE No: 3	CGA JE No.:		
	Controller JE Date: 22/07/2016 01:43 PM	CGA JE Date:		
	JE Status: Submitted to CGA			
	Controller JE Remarks: Revise final adjustment under MH 2037 on the basis of Deptt of Post letter dated 14.07.2016.			
	203700101	3 (NON PLAN VOTED-EXPENDITURE)		35
	867500101	1 (RECEIPT)		35

*[Handwritten signature]*  
Pr.CCA / CGA / CA  
Date 22/7/2016  
22/7/2016

F. No. 7(9) W&M/2016  
Government of India  
Ministry of Finance  
Department of Economic Affairs  
Budget Division

...  
New Delhi, dated March 31, 2016

### AUDIT ORDER

**Subject:** Surrender of Savings in Grant No 45 - Indirect Taxes for the year 2015-16.

The President has been pleased to accept the surrender of savings of ₹ 1025,00,60 thousand (Rupees One Thousand Twenty Five Crore Sixty thousand only) in Grant No.45- Indirect Taxes for the year 2015-16 proposed by the CBEC, Department of Revenue vide their O.M. No.8/B/10(7)HRD/EMC/2016/760 & 1089 dated 14.03.2016 & 31.3.2016 (copy enclosed).



(Vijay Kumar)  
Jt.CAA&A  
Tele No. 2309 3569  
Fax No. 23095174

✓ ~~To~~  
The Principal Chief Controller of Accounts  
Central Board of Excise & Customs (CBEC)  
Ministry of Finance  
Department of Revenue  
AGCR Building, I.P. Estate  
New Delhi- 110002.

#### Copy forwarded to:

1. Controller General of Accounts, Lok Nayak Bhawan, Khan Market, New Delhi- 110003 with a copy of the O.M. dated 14.03.2016 & 31.3.2016 referred to above.
2. Ministry of Finance, Deptt. of Revenue (IFU B&A), (Shri. Umesh Aggarwal, US)
3. Shri Amish Kumar Gupta, Joint Director (EMC), Department of Revenue, Directorate General of Human Resource Development, Expenditure Management Cell, New Delhi.

(Vijay Kumar)  
Jt.CAA&A  
Tele No. 2309 3569  
Fax No. 23095174



Government of India  
Ministry of Finance  
Department of Revenue

**EXPLANATORY NOTE ON SAVINGS**

**Note for Public Accounts Committee in respect of savings occurred under Revenue Section (Voted) of Grant No. 45 - Indirect Taxes. Ministry of Finance as disclosed in Union Government Appropriation Accounts (Civil) for the Year 2015-16.**

**Revenue Section (Voted)**

	(Rs. in thousands)
Original Grant	5000,99,00
Supplementary Grant	-
Total Grant	5000,99,00
Actual Expenditure	4444,21,57
Savings	556,77,43

Under Revenue Section (Voted) of Grant No. 45 - Indirect Taxes for 2015-16, the original grant was Rs. 5000,99,00 thousands against which, the actual expenditure was Rs.4444,21,57 thousands resulting in saving of Rs.556,77,43 thousands.

2. It is submitted that out of total saving of Rs.556.77.43 thousands under Revenue Section, the saving amounting to Rs.416,70,23 thousands are under object head "Salary". It may be mentioned here that provision to the extent of Rs.500, 00, 00 thousands was made under object head "Salary" keeping in view the Cadre Restructuring with effect from 01.08.2014. However, due to non filling up of posts come into existence w.e.from 01.08.2014, the above saving occurred under object head "Salary". In this regard it is stated that during Cadre Restructuring 2013, 18,067 additional posts in different Group "A", "B" and "C" were created. However, as on 01.07.2015, out of total staff strength (Mainstream and Technical) 94755, 41149 posts respectively in various grades were vacant. Due to this, the funds under the object head "Salary" remained unutilized. The reasons for the vacancies are (i) Unavailability of eligible staff in the feeder grades for promotion to next higher grade, absence of recruitment rules, CAT Allahabad Bench Stay against promotions etc., (ii) Stay granted by Principal Bench, CAT, Delhi against promotion from Group "B" to Group "A", (iii) Delay in completion of the process of direct recruitment by Staff Selection Commission and consequent delay in availability of dossiers of the selected candidates to the field formations. It is pertinent to note that totally 2547 candidates were selected through CGLE 2013 for appointment to the grades of Inspector Central Excise/Preventive Officer/Examiner/Tax Assistant. Similarly, 8506 candidates were selected for appointment to the said grades through CGLE 2014. Allocation of zonal cadre to these candidates has now been completed and the candidates have started joining the Department across the country. Totally 2349 vacancies have been reported to the Staff Selection Commission for CGLE 2015 for appointment to the aforementioned grades. The process of direct recruitment through CGLE 2015 is likely to be completed soon. (iv) Recruitment to the grades of Havaladar and MTS is also to be done through SSC, as per the newly notified recruitment rules for these grades. DGHRD has already communicated the direct recruitment vacancy position in the grades of Havaladar (4850 vacancies) and MTS (103 vacancies) to the Ministry for initiation of the process of recruitment through SSC and (v) As per the newly notified recruitment rules for Executive Assistant, the recruitment to the post has to be done both by direct recruitment as well as promotion from the feeder grade of Tax Assistant. The process of the direct recruitment to the grade is being initiated.

The sub-heads under which saving of Rs.One crore and above occurred and reasons thereof are explained as below:



-2-

- (I) Major Head : 2037 – Customs  
 Minor Head : 00.101 – Revenue - cum Import / Export Trade Control Functions  
 Sub – Head : 2037.00.101.01 – Sea Customs – Major Ports

(Rs. in thousands)

Original Grant	494,67,80
Supplementary Grant	-
Total Grant	494,67,80
Actual Expenditure	394,11,47
Savings	100,56,33

The provision is for meeting the establishment related expenditure of various Customs Commissionerate for Revenue Function. The saving was mainly on account of non-filling up of vacant posts, less number of domestic/foreign tours undertaken by officers, less claim for medical reimbursement submitted by employees and less purchase of computer and office related items.

Regarding filling up of vacant posts, the reasons for saving as in sub para 2 above.

Reimbursement of medical expenses depends on claims submitted by employees based on expenditure incurred on their treatment and of their family, which cannot be assessed with certainty in advance. Less number of claims submitted by employees resulted in saving.

Less number of domestic/foreign tours were undertaken by the officers as an economy measure leading to saving under travel expenses.

Under Office Expenses, the saving was due to less purchase of computer and office related articles during the current financial year.

#### Remedial Action Taken :-

All Budgetary Authority under Customs Department are being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (II) Major Head : 2037 – Customs  
 Minor Head : 00.101 – Revenue - cum Import / Export Trade Control Functions  
 Sub – Head : 2037.00.101.02 – Central Revenues Control Laboratory

(Rs. in thousands)

Original Grant	20,35,70
Supplementary Grant	-
Total Grant	20,35,70
Actual Expenditure	6,56,82
Savings	13,78,88

The provisions are for Central Revenue Control Laboratory. The saving was mainly under object head "Salary" due to non-filling up of vacant posts, the reasons for the same has been explained in sub para 2 above. Apart from above, a major saving has been occurred under object head "Office Expenses" due to non-utilization of funds towards upgradation of seven revenue laboratories out of approved expenditure by Deptt. Of Revenue, M/o Finance vide O.M. No.110/21/1.2011-NC-II dated 10.07.2013.



-3-

**Remedial Action Taken**

Budgetary Authority is being advised to ensure that the requirements of funds for only those posts should be projected which are expected to be filled up in the current Financial Year. It has further been advised that the necessary steps may be taken up for completion of work relating to upgradation of seven revenue laboratories out of approved expenditure by Deptt. Of Revenue, M/o Finance vide O.M. No.110/21/1/2011-NC-II dated 10.07.2013.

- (III) Major Head : 2037 – Customs  
 Minor Head : 00.102 – Preventive & Other Functions  
 Sub – Head : 2037.00.102.01 – Sea Customs – Major Ports

	(Rs. in thousands)
Original Grant	812,97,60
Supplementary Grant	-
Total Grant	812,97,60
Actual Expenditure	680,74,26
Savings	132,23,34

The provision is for meeting the establishment related expenditure of various Customs Commissionerate for Preventive Function. The saving was mainly on account of non-filling up of vacant posts, non-finalization of proposals for revision of rent of hired buildings, less number of domestic/foreign tours undertaken by officers, less claim for medical reimbursement submitted by employees, less purchase of computer and office related items and less expenditure towards repairing & maintenance work.

Regarding filling up of vacant posts, the reasons for saving as in sub para 2 above.

Reimbursement of medical expenses depends on claims submitted by employees based on expenditure incurred on their treatment and of their family, which cannot be assessed with certainty in advance. Less number of medical claims submitted by employees resulting in saving.

Under Office Expenses, the saving was due to less purchase of computer and office related articles during the current financial year as many new offices could not be opened in this Financial Year due to non finalization of rented premises.

Rent of hired buildings is revised keeping in view terms of existing rent agreement, proposed rent by landlord, market rent & fair rent certificate issued by local body /CPWD. Before approval of competent authority negotiation is done to arrive at a reasonable rate of rent. Payment as per new approval is made only after rent agreement is executed. This process was not completed during the year in most of the cases of rent revision. Moreover, the proposals of hiring of various new building could not be materialized in this Financial Year.

Less number of domestic/foreign tours were undertaken by the officers as an economy measure leading to saving under travel expenses.

The provision includes works for repairing and maintenance of office buildings under Customs Commissionerate. Provision is made in this Grant but work in respect of most of the buildings is done by CPWD after authorization to incur necessary expenditure. Saving was due to non-execution of some of the works by CPWD sanctioned during the year.

**Remedial Action Taken :-**

All Budgetary Authority under Customs Department are being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.



-4-

- (IV) Major Head : 2037 – Customs  
 Minor Head : 00.102– Preventive and Others Functions  
 Sub – Head : 2037.00.102.04 – Directorate of Logistics

	(Rs. in thousands)
Original Grant	23,57,50
Supplementary Grant	-
Total Grant	23,57,50
Actual Expenditure	21,70,51
Savings	1,86,99

The saving was mainly under object head "Salary" on account of non-filling up of vacant posts, reasons for which has been explained in sub para 2 above and object head "Rewards" on account of less expenditure due to non-finalization of rewards proposal as expected.

#### Remedial Action Taken

Commissioner (Logistics) is being advised to project their budgetary requirement realistically on this account. The progress of expenditure under this head is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (V) Major Head : 2037 – Customs  
 Minor Head 00.102– Preventive and Others Functions  
 Sub – Head 2037.00.102.05 – Directorate of Revenue Intelligence

	(Rs. in thousands)
Original Grant	115,83,40
Supplementary Grant	-
Total Grant	115,83,40
Actual Expenditure	101,54,65
Savings	14,28,75

The saving was mainly under object head "Salary" on account of non-filling up of vacant posts, reasons for which has been explained in sub para 2 above and under object head "Rewards" on account of less expenditure due to non finalization of rewards proposals as expected.

#### Remedial Action Taken

Director General of Directorate of Revenue Intelligence is being advised to project their budgetary requirement realistically on this account. The progress of expenditure under this head is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (VI) Major Head : 2037 – Customs  
 Minor Head : 00.800 – Other Expenditure  
 Sub – Head : 2037.00.800.03 – Departmental Canteen

	(Rs. in thousands)
Original Grant	7,37,50
Supplementary Grant	-
Total Grant	7,37,50
Actual Expenditure	3,86,98
Savings	3,50,52

The provision is for the payment of Salaries to the staff deployed in Departmental Canteen. The saving was due to less deployment of staff during the Financial Year 2015-16.



-5-

**Remedial Action Taken**

All concerned Budgetary Authority under Customs Department are being advised to project their budgetary requirement realistically on this account. The progress of expenditure under this head is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (VII) Major Head : 2038- Union Excise Duties  
 Minor Head : 00.001-Direction and Administration  
 Sub-Head : 2038.00.001.01-Inspection

	(Rs. in thousands)
Original Grant	63,26,90
Supplementary Grant	-
Total Grant	63,26,90
Actual Expenditure	50,37,83
Savings	12,89,07

The provision is for meeting the establishment related expenditure of various offices of CBEC viz. DG(Inspection), DG(HRD), DG(Audit), DG(Safeguard) & CESTAT. Saving was due to following reasons:-

The saving was mainly on account of non-filling up of vacant posts as has been explained in sub para 2 above, non-finalization of proposals for revision of rent of hired buildings, less number of domestic tours undertaken by officers during current Financial Year 2015-16.

**Remedial Action Taken**

The Budgetary Authorities are being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (VIII) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.001-Direction and administration  
 Sub-Head : 2038.00.001.03-National Academy of Customs, Excise and Narcotics

	(Rs. in thousands)
Original Grant	102,97,00
Supplementary Grant	-
Total Grant	102,97,00
Actual Expenditure	91,54,91
Savings	11,42,09

This provision is for continuous upgradation of skills and enhancement of capacity building of officers under CBEC through National Academy for Customs Excise & Narcotics (NACEN) and its regional training institutes which is the training wing of CBEC.

The saving was mainly under object head "Domestic Travel Expenses", "Foreign Travel Expenses", "RRT", "Office Expenses" and "Other Administrative Expenses". The saving under object head "Domestic Travel Expenses" and "Foreign Travel Expenses" was due to less number of foreign tours undertaken and the saving under object head "Other Administrative Expenses" was due to non finalization of training of departmental officials of Advance Financial Investigations in IIM Bangalore, non transfer of payment to



-6-

LKY University Singapore due to Rate fluctuation in dollar and delayed finalization of IIFT training for the 67<sup>th</sup> batch probationers.

#### Remedial Action Taken

To avoid recurrence of such instance in future, NACEN is being advised to project the budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (IX) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.001-Direction and administration  
 Sub-Head : 2038.00.001.04-Directorate of Vigilance

	(Rs. in thousands)
Original Grant	25,54,90
Supplementary Grant	-
Total Grant	25,54,90
Actual Expenditure	18,81,04
Savings	6,73,86

The provision is for meeting the establishment related expenditure of Directorate of Vigilance. The saving was mainly on account of non-filling up of vacant posts as has been explained in sub para 2 above and non-finalization of proposals for revision of rent of hired buildings.

#### Remedial Action Taken

The Budgetary Authority is being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

- (X) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.001-Direction and administration  
 Sub-Head: 2038.00.001.05-Directorate of Publicity and Public Relations

	(Rs. in thousands)
Original Grant	58,54,00
Supplementary Grant	-
Total Grant	58,54,00
Actual Expenditure	52,58,35
Savings	5,95,65

The provision is for meeting the establishment related expenditure of Directorate of Publicity and Public Relations. The saving was mainly on account of non-filling up of vacant posts as has been explained in sub para 2 above and the payments towards activities undertaken through DAVP. the LOAs are issued by the office of Pr. Chief Controller of Accounts, CBEC on behalf of the Directorate of Publicity and Public Relations in favour of DAVP. However, it has been found out from DAVP that out of total amount of Rs. 37.64 crore, only a sum of Rs. 35.23 crore has been booked by DAVP and, therefore, the saving was mainly on account of under-utilisation of the LoAs by DAVP.



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**Remedial Action Taken**

To avoid recurrence of such instance in future, Directorate of Publicity and Public Relations is being advised to project the budgetary requirement realistically and keep the track of all LOAs being issued by the office of the Pr. Chief Controller of Accounts, CBEC in favour of PAO, DAVP, Ministry of I & B. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

**(XI) Major Head: 2038- Union Excise Duties****Minor Head: 00.001-Direction and administration****Sub-Head: 2038.00.001.06-Directorate General of Central Excise Intelligence**

	(Rs. in thousands)
Original Grant	56,10,00
Supplementary Grant	-
Total Grant	56,10,00
Actual Expenditure	45,72,22
Savings	10,37,78

The provision is for meeting the establishment related expenditure of Directorate of Central Excise Intelligence. The saving was mainly on account of non- filling up of vacant posts, less number of domestic tours were undertaken by the officers as an economy measure and less purchase of computer and office related items.

**Remedial Action Taken**

To avoid recurrence of such instance in future, Directorate General of Central Excise Intelligence is being advised to project the budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

**(XII) Major Head: 2038- Union Excise Duties****Minor Head: 00.001-Direction and administration****Sub-Head : 2038.00.001.08-Settlement Commission**

	(Rs. in thousands)
Original Grant	14,12,50
Supplementary Grant	-
Total Grant	14,12,50
Actual Expenditure	11,12,55
Savings	2,99,95

The provision is for meeting the establishment related expenditure of Settlement Commission. The saving was mainly on account of non- filling up of vacant posts and less number of domestic tours were undertaken by the officers as an economy measure.

**Remedial Action Taken**

To avoid recurrence of such instance in future, Settlement Commission is being advised to project the budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.



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(XIII) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.001-Direction and administration  
 Sub-Head : 2038.00.001.10-System and Data Management

	(Rs. in thousands)
Original Grant	239,04,00
Supplementary Grant	-
Total Grant	239,04,00
Actual Expenditure	205,40,92
Savings	33,63,08

The provision is for establishment related expenditure for Systems & Data Management. The saving under object head "Salary" was mainly on account of non-filling up of vacant posts. The savings under object head Office Expenses (Information Technology) was due to non completion of projects like TCS, LAN, TCL, Wipro EDW, PwC(Tax 360) and PwC (GST PMU involving expenditure amounting to Rs. 23.81 crore. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.200,00,00 thousand to Rs.175,34,00 thousand. Rs. 14, 73, 55 thousand was surrendered on 31.03.2016 under Object Head -Office Expenses (IT). The saving under object head "RRT" was due to non-finalization of issue relating to rent revision of M/s Samrat Hotel, Chanakyapuri, New Delhi.

#### Remedial Action Taken

To avoid recurrence of such instance in future, Directorate of System and Data Management is being advised to project the budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

(XIV) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.101-Collection Charges  
 Sub-Head : 2038.00.101.01-Commissionerates

	(Rs. in thousands)
Original Grant	2817,57,55
Supplementary Grant	-
Total Grant	2817,57,55
Actual Expenditure	2645,76,64
Savings	171,80,91

The provision is for establishment related expenditure of various Central Excise Commissionerates. The saving was mainly on account of non-filling up of vacant posts, non-finalization of reward cases, less claim for medical reimbursement submitted by employees, less number of domestic/ foreign tours undertaken by officers, non - finalization of proposals for revision of rent of hired buildings and less expenditure on advertising & publicity by Central Excise Commissionerates.

Regarding filling up of vacant posts, the reasons has been explained in sub para 2 above.

Final Amount of Reward which forms major part of the total reward is sanctioned to the employees' informers after revenue is actually realized on finalization of adjudicating process. As payment of such amount depends on various factors like realization of revenue, sanction of competent authority etc. it cannot be assessed with certainty in advance. Less number of cases of reward was finalized.



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Reimbursement of medical expenses depends on claims submitted by employees based on expenditure incurred on treatment of them and their family, which cannot be assessed with certainty in advance. Less number of claims submitted by employees resulted in saving.

Less number of domestic/ foreign tours were undertaken by the officers as an economy measure leading to saving under travel expenses.

Rent of hired buildings is revised keeping in view terms of existing rent agreement, proposed rent by landlord, market rent & fair rent certificate issued by local body /CPWD. Before approval of competent authority negotiation is done to arrive at a reasonable rate of rent. Payment as per new approval is made only after rent agreement is executed. This process was not completed during the year in most of the cases of rent revision. Moreover, proposals for hiring of new premises could not be finalized during Financial Year 2014-15.

The requirement of the field offices were met centrally by Directorate of Publicity & Public Relations. Therefore, the savings occurred under advertisement and publicity.

#### **Remedial Action Taken**

All Budgetary Authorities under Central Excise Department are being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed in monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

(XV) Major Head: 2038- Union Excise Duties  
Minor Head: 00.101-Collection Charges  
Sub-Head : 2038.00.101.05- Pay & Accounts Offices (Central Excise)

	(Rs. in thousands)
Original Grant	45,74,40
Supplementary Grant	-
Total Grant	45,74,40
Actual Expenditure	42,95,80
Savings	2,78,60

The provision is for establishment related expenditure of Pay and Accounts Office(Central Excise) of Principal CCA/CBEC. The saving was mainly under object head Information & Technology due to non-completion of the milestone by the service providers. The saving under object head 'Salary' was mainly on account of non-filling up of vacant posts as has been explained in sub para 2 above.

#### **Remedial Action Taken**

To avoid recurrence of such instance in future, Pay and Accounts Officer (Central Excise) is being advised to project the budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.



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(VI) Major Head: 2038- Union Excise Duties  
 Minor Head: 00.800-Other Expenditure  
 Sub-Head : 2038.00.800.01-Collection of Land Customs

	(Rs. in thousands)
Original Grant	32,72,55
Supplementary Grant	-
Total Grant	32,72,55
Actual Expenditure	13,90,18
Savings	18,82,37

The provision is for establishment related expenditure of various Land Customs Offices under Central Excise Commissionerates of CBEC. The saving was mainly on account of non-filling up of vacant posts, less purchase of office related items as an economy measure leading to major saving under Office Expenses, non-finalization of proposals for revision of rent of hired buildings.

Regarding saving under Office Expenses, it is stated that as an economy measure and also on account of declaration of some new Customs Commissionerates w.e. from October, 2014, less expenditure incurred under Office Expenses due to shifting of various Land Customs Offices out of the control of Central Excise Commissionerates of CBEC under object head Office Expenses to the newly formed Customs Commissionerates earlier covered under Other Expenditure (Minor Head).

Regarding filling up of vacant posts, it is stated that a number of posts created after roll out of Cadre Restructuring were not filled up during the current Financial Year 2015-16.

Rent of hired buildings is revised keeping in view terms of existing rent agreement, proposed rent by landlord, market rent & fair rent certificate issued by local body / CPWD. Before approval of competent authority negotiation is done to arrive at a reasonable rate of rent. Payment as per new approval is made only after rent agreement is executed. This process was not completed during the year in most of the cases of rent revision. Moreover, the proposals of hiring of various new building could not be materialized during current Financial Year 2015-16.

**Remedial Action Taken**

All Budgetary Authority under Customs Department are being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

(XVII) Major Head : 2038- Union Excise Duties  
 Minor Head : 00.800-Other Expenditure  
 Sub-Head : 2038.00.800.03-Other Items

	(Rs. in thousands)
Original Grant	11,10,00
Supplementary Grant	-
Total Grant	11,10,00
Actual Expenditure	6,14,98
Savings	4,95,02

The provision includes Rs.11.00 crore for maintenance and repair of office buildings under Central Excise Commissionerates. Against the said provision, expenditure of Rs.6.10 crore was incurred. Provision is made in this Grant but work in respect of most of the buildings is done by CPWD after authorization to incur necessary expenditure. Saving was due to non-execution of all works by CPWD sanctioned during the year.



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**Remedial Action Taken**

All Budgetary Authorities under Central Excise Commissionerates are being advised to project their budgetary requirement for maintenance and repair of office buildings in respect of those cases only which have been sanctioned by competent authority, and for which expenditure is likely to be incurred in the financial year for which the same is projected.

(XVIII) Major Head : 2038- Union Excise Duties  
 Minor Head : 00.800-Other Expenditure  
 Sub-Head : 2038.00.800.05-Departmental Canteen

	(Rs. in thousands)
Original Grant	7,02,00
Supplementary Grant	-
Total Grant	7,02,00
Actual Expenditure	4,60,59
Savings	2,41,41

The provision is for the payment of Salaries to the staff deployed in Departmental Canteen. The saving was due to less deployment of staff during the Financial Year 2015-16.

**Remedial Action Taken**

All concerned Budgetary Authority under Customs Department are being advised to project their budgetary requirement realistically on this account. The progress of expenditure under this head is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

(XIX) Major Head : 2216-Housing  
 Sub-major Head : 07-Other Housing  
 Minor Head : 053- Maintenance & Repairs  
 Sub-Head : 2216.07.053.05-Other Maintenance Expenditure

	(Rs. in thousands)
Original Grant	6,00,00
Supplementary Grant	-
Total Grant	6,00,00
Actual Expenditure	2,07,76
Savings	3,92,24

The provision is made for maintenance and repair of departmental residential buildings. Provision is made in this Grant but work in respect of most of the buildings is done by CPWD after authorization to incur necessary expenditure. The saving occurred due to non-finalization of tendering process by CPWD in some of the cases during the financial year.

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**Remedial Action Taken**

All Budgetary Authorities are being advised to project their budgetary requirements for maintenance and repair of departmental residential buildings in respect of those cases only which have been sanctioned by competent authority and for which expenditure is likely to be incurred in the financial year for which the same is projected.

This has been vetted by Audit vide their U.O. No.....dated.....



Joint Secretary & Financial Adviser

F.No. 13/1/2016-IFU(B&A)/EC



**Government of India**  
**Ministry of Finance**  
**Department of Revenue**

**EXPLANATORY NOTE ON SAVINGS**

**Note for Public Accounts Committee in respect of savings occurred under Revenue Section (Voted) of Grant No. 45 - Indirect Taxes. Ministry of Finance as disclosed in Union Government Appropriation Accounts (Civil) for the Year 2015-16.**

**Capital Section (Voted)**

	(Rs. in thousands)
Original Grant	663,61,00
Supplementary Grant	
Total Grant	663,61,00
Actual Expenditure	95,39,78
Savings	568,21,22

Under the Capital Section (Voted) of Grant No. 45- Indirect Taxes for 2015-16, the original grant was Rs. 663,61,00 thousand. Against this the actual expenditure was Rs.95, 39, 78 thousand resulting in saving of Rs. 568, 21, 22 thousand.

The sub heads under which savings of Rupees one crore and above occurred and reasons therefore are explained as below:

- (I) Major Head : 4047- Capital Outlay on Fiscal Services  
Sub-Major Head : 4047.00.037- Customs  
Minor Head : 4047.00.037.03 – Preventive and other Functions

	(Rs. in thousands)
Original Grant	263,61,00
Supplementary Grant	0
Total Grant	263,61,00
Actual Expenditure	41,91,82
Savings	221,69,18

The provision under original grant was inclusive of Rs 8.00 crore for acquisition of ships and fleets and Rs. 255.61 crore for acquisition of anti smuggling equipments.

Saving in respect of acquisition of ships and fleets was due the fact that the final stage payment of Category II vessels amounting to Rs. 1.14 crores have been made during the financial year 2015-16. The payment in respect of Cat-I vessels could not be processed as the amount of liquidated damages to be deducted from final stage payment of Category-I vessel is yet to be approved by the Ministry.

Saving in respect of acquisition of anti smuggling equipments was due to the following reasons:-

(a) the payment of Rs.3.12 crores towards reimbursement of VAT and CST could not be made for want of verification report in respect of MGCSS installed at Kandla; (b) 3 Drive Through Container Scanners (Road) are proposed to be installed at JNPT, Cochin and Mundra. Global tender was floated on 14/07/2014 and the bids were opened on 15/09/2014. It has been decided for retendering the proposal of Drive Through Container Scanner(Road) following MHA's(IB) adverse remarks on one of the bidders. The tender was re-issued in August, 2015 resulting in non utilization of entire projected amount of Rs. 71.25 crores on this segment; (c) Tender for procurement of 130 Nos. PRD & 26 Nos. RID as tender floated could not be pursued as both the bids were found to be non-responsive, resulting in non utilization of entire projected



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expenditure of Rs. 33.00 crores; (d) the tender for purchase of 76 XBIS was floated in last week of March, 2014. After techno commercial evaluation and negotiations of price with the vendor, contract could be signed only on 11/05/2016 resulting in non utilization of entire projected expenditure of Rs. 25.80 crores and (e) an action plan to purchase 90 video scopes for field formations of CBEC has been approved by the Board. The purchase was likely to be made in 2015-16. The tender was floated on e-procurement portal on 18/02/2015. The tender was opened on 16/04/2015. Four bids were received out of which 2 bidders were found to be technical qualified, their Commercial bids were opened on 29/12/2015. CEC evaluated the bids in the meeting held on 15/01/2016. Ministry constituted a PNC to negotiate regarding the CCAMC charges. However, in order to dispose of a representation received through PMO, technical evaluation had to be reviewed by the TEC. Hence, price negotiation could not be taken up resulting in non utilization of entire expenditure estimated on project of Rs. 18.00 crore. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.263, 61, 00 thousand to Rs.42, 00, 00 thousand. In addition a sum of Rs.221, 61, 00 thousand was surrendered on 18.03.2016.

#### Remedial Action Taken

Commissioner, Directorate of Logistics is being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

(II) Major Head	: 4059- Capital Outlay on Public Works
Sub Major Head	: 4059.01- Office Buildings
Minor Head	: 4059.01.800 – Other Expenditure
Sub-Head	: 4059.01.800.01 – Acquisition of Ready Built Accommodation

	(Rs. in thousands)
Original Grant	331,00,00
Supplementary Grant	
Total Grant	331,00,00
Actual Expenditure	25,06,46
Savings	305,93,54

Saving was due to non finalization of various proposals for purchase of ready built office accommodation/construction of office accommodation during the Financial Year 2015-16. The major proposals mainly (i) Purchase of Office Building at Guwahati costing Rs. 68.00 crore, (ii) Purchase of ready built office space at NBCC, Okhla, New Delhi costing Rs. 85.00 crore, (iii) Purchase of land for office accommodation at Chandigarh-I costing Rs. 33.94, (iv) Purchase of land at Ranga Reddy, Hyderabad costing Rs. 20.00 crore, (v) Purchase of land for Office & residential at Rourkela, Bhubanesher costing Rs. 20.10 crore, (vi) Purchase of land for Central Excise and Service Tax Commissionerate, New Delhi costing Rs. 15.00 crore, (vii) Construction of building at NACEN, Hindupur costing Rs. 25.00 crore, (viii) Construction of NACEN Complex at Hyderabad costing Rs. 10.00 crore and (ix) Construction of Office Complex at Delhi-II Commissionerate at Nangal Rai costing Rs. 10.00 crore were not finalized during the Financial Year 2015-16 due to non approval by the Competent Authority as well as non receipt / certain deficiencies in the proposals. Similarly, lumpsum provisions of Rs. 21.98 crore made in respect of work costing less than five crore could not be utilized fully due to the reasons beyond the control of the Department. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.331, 00, 00 thousand to Rs. 52, 80,00 thousand. A sum of Rs.278.20 crore was surrendered on 18.03.2016.

#### Remedial Action Taken

Additional Director General (I&W Wing), DGHRD is being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.



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(III) Major Head	: 4216	- Capital Outlay on Housing
Sub Major Head	: 4216.01	- Government Residential Buildings
Minor Head	: 4216.01.108	- Residential Buildings for Customs and Central Excise Employees
Sub-Head	: 4216.01.108.01	- Acquisition of Ready Built Flats

(Rs. in thousands)

Original Grant	50,00,00
Supplementary Grant	-
Total Grant	50,00,00
Actual Expenditure	10,27,78
Savings	39,72,22

Saving was due to the fact that proposal regarding construction of residential Flats at Dwarka, Delhi-I Commissionerate involving expenditure to the tune of Rs. 15.00 crore could not materialize as it was not approved by the Competent Authority during the Financial Year 2015-16. In addition, proposal for purchase of land for residence at Devenhallii, Bangalore Commissionerate involving expenditure to the tune of Rs. 5.00 crore was not submitted by the concerned Commissionerate during the Financial Year 2015-16. Similarly, lumpsum provisions of Rs. 23.97 crore made in respect of work costing less than five crore could not be utilized fully due to the reasons beyond the control of the Department. Moreover, the original grant under the said object head was reduced in RE 2015-16 from Rs.50,00,00 thousand to Rs.15,00,00 thousand. A sum of Rs.35.00 crore was surrendered on 18.03.2016.

#### Remedial Action Taken

Additional Director General (I&W Wing), DGHRD is being advised to project their budgetary requirement realistically. The progress of expenditure under various heads is reviewed on monthly as well as quarterly basis and necessary corrective action is taken to utilize the sanctioned grant.

This has been vetted by Audit vide their U.O. No ..... dated.....



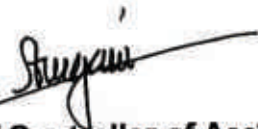
(Meera Swarup)

Joint Secretary &amp; Financial Adviser

F.No.13/1/2016-IFU(B&amp;A)/EC

**Checklist for submission of Grant statement i.e. Head wise Appropriation Accounts****( STAGE-1)**

1. Detailed Demand for Grants has been scrutinized and there is no discrepancy between Main Demand for Grants and Detailed Demand for Grants.
2. In all the re-appropriation/surrender orders enclosed, reasons for variation and also the complete 15 digit code has been indicated.
3. Authenticated Copy of distribution of supplementary grant/appropriation (including deduct recoveries) indicating complete 15 digit code is enclosed.
4. The following certificates are enclosed:
  - (a) Augmentation of budget provision by 5.00crore or more
  - (b) Savings/excess covered by valid re-appropriation order.
5. Statement of funds re-appropriated "To" & "From" between different sub Heads is enclosed.
6. Total of Major Heads/Revenue/capital section as reflected in the grant Statement tallies with those given in main Demand for Grants.
7. Surrender order (audit order is in thousands of rupees and the amount as shown in the grant statement correspond with the audit order issued by the M/o Finance for acceptance
8. Provision for the development of NER & Sikkim has been shown up to object head level corresponding to different functional MH/SMH/Minor Head in the DDG under MH 2552 & 452. (not applicable)
9. Lump sum provisions for projects/ scheme for North Eastern Region and Sikkim has been re-appropriated/surrendered to non-lapsable pool. (not applicable)
10. Name and telephone No. of the officials viz. Sr. Accounts Officer, AAO and Accountant dealing with the Appropriation Accounts is enclosed

  
**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-II)**

1. All the prescribed certificates as per time schedule are enclosed.
  - (a) Contingency Fund Statement.
  - (b) Suspense Head Certificate
  - (c) Fund Account Certificate
2. There is no Fund Account.
3. Expenditure figures included in the SCTs of Agent Ministries/Deptt, have been Intimated to functional Ministries for inclusion in later's Appropriation Account (copy enclosed)
4. Statement of Major Head wise/ Grant wise totals of the consolidated fund of India (Disbursements) as appearing in SCT is enclosed.
5. Action has been initiated for confirmation of excess/saving and preparation of explanatory notes for saving of Rs.100 crore or more and all excesses.
- 6 Draft condensed accounts along with key to condensed accounts is enclosed.
7. Para wise reply to observation of O/o CGA on stage I is enclosed.
8. It is confirmed that stage-II has been got vetted from the Grant Controlling Authority.
9. No pending points of checklist of Stage-I.

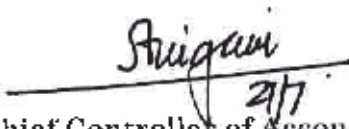
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**Pr. Chief Controller of Accounts**  
**Central Board of Excise & Custom**  
**Ministry of Finance, Deptt. of Revenue**  
**New Delhi**

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*01/5/16*      *9/6/16*  
*2-2/6/16.*

**Checklist for submission of Grant statement i.e Head wise Appropriation Accounts**  
**(STAGE-III)**

- 1 Explanatory notes for saving/ excess is enclosed. ?
- 2 Audit observations on stage II is enclosed.
- 3 Para-wise replies 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

**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS**  
**APPROPRIATION SECTION**

Sub:- Grant Statement Stage-I in respect of Grant No 45 Indirect Taxes for the year 2015-2016.

The draft Head-wise Appropriation Accounts Stage-I in respect of Grant No 45-Indirect Taxes for the year 2015-2016 has been prepared on the basis of following Reappropriation/Surrender orders issued by the office of DGHRD, M/F during the year.

**Reappropriation order**

1. F.No.8/B/10/178/HRD/EMC/2015/2897 ₹ 29,00(th) dated 05/08/2015
2. F.No.8/B/10/178/HRD/EMC/2015/3282 ₹ 10,00 (th) dated 21/09/2015
3. F.No.8/B/10/178/HRD/EMC/2015/772 ₹ 9,49,21(th) dated 18/03/2016

**Surrender order**

1. F.No.8/B/10(7)/HRD/EMC/2016 dt.14.3.2016 for ₹ 5,34,81,00 (th)  
(Revenue Section)
2. F.No.8/B/10 (7)/HRD/EMC/2016 dt.31.3.2016 for ₹ 4,90,19,60 (th)  
(Capital Section)

We may, if approved, sent a copy of Grant Statement (Stage-I) to the Superintendent (EMC) DG, HRD Saket, New Delhi for vetting before submission to the office of CGA.

Submitted please

Sr. Accounts Officer

AAG  
AAO 11/4/16

AOKe  
11/4



**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS**  
**APPROPRIATION SECTION**

**Sub:- Grant Statement Stage-I in respect of Grant No 45 Indirect Taxes for the year 2015-2016.**

The draft Head-wise Appropriation Accounts Stage-I in respect of Grant No 45-Indirect Taxes for the year 2015-2016 has been prepared on the basis of following Reappropriation/Surrender orders issued by the office of DGHRD, M/F during the year.

**Reappropriation order**

1. F.No.8/B/10/178/HRD/EMC/2015/2897₹29,00(th)dated05/08/2015(P-26)
2. F.No.8/B/10/178/HRD/EMC/2015/3282₹10,00 (th)dated21/09/2015(P-24)
3. F.No.8/B/10/178/HRD/EMC/2015/772₹9,49,21(th)dated18/03/2016(P-29)

**Surrender order**

1. F.No.8/B/10(7)/HRD/EMC/2016 dt.31.3.2016 for ₹ 490,19,60 (th) (Revenue Section) (P-36)
2. F.No.8/B/10 (7)/HRD/EMC/2016 dt.14.3.2016 for ₹ 534,81,00 (th) (Capital Section) (P-38)

On the basis of above surrender order the position of Revenue and Capital section is given below:

(in thousands of Rs.)

Sections	B.E (Original)	Surrender	Final Grant	Surrender % of B E
Revenue Section				
Charged	50,00	24,60	25,40	49.20 %
Voted	5000,99,00	489,95,00	4511,04,00	9.80 %
Capital Section	663,61,00	534,81,00	128,80,00	80.59%
Total				
Charged	50,00	24,60	25,40	49.20%
Voted	56646000	10247600	46398400	18.09%

A copy of the Grant statement has been got vetted by D.G. HRD (EMC) vide their office letter No. F.No 8/B/10(130)/HRD/EMC /2016 1503 dated 18 .04.2016.(p-48) if approved, We may, submit the Appropriation Accounts to the O/o CGA, and DGACR New Delhi.

Appropriation Accounts(8 sets) are submitted for signature please

Sr. Accounts Officer

*[Signature]*  
19/4/16

*[Signature]*  
AAO 19/4/16

Controller of Accounts

*[Signature]*  
Con tone

Chief Controller of Accounts

*[Signature]*

*[Signature]*  
19/4/16

Pr. Chief Controller of Accounts

**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS**  
**APPROPRIATION ACCOUNTS 2015-16 (Stage-II)**

The draft Appropriation Accounts in respect of Grant No. 45-Indirect Taxes for the year 2015-16 have been prepared on the basis of Accounts figures as they appear in our record. The explanations for variation in column 1 are based on the information contained in Surrender/ Re-appropriation orders. The explanation for variation in column No 4 has been obtained from the office of the DG. HRD with confirmation of expenditure figures shown in Appropriation Accounts. Observations received from CGA (P-102) and O/o Audit (P-77A) has been included in the Stage-II of Head wise Appropriation Accounts. The grant has been vetted from the competent Authority. (P- 86 )

The Appropriation Accounts indicate the following position of Revenue and Capital Section in Grant No. 45-Indirect Taxes.

(Amount in lakhs)

	Sanctioned Grant	Expenditure	Saving/Excess including Surrender
<u>Revenue Section</u>			
Charged	50.00	25.40	<del>24.60</del>
Voted	5000,99.00	4444,21.57	<del>556,77.43</del>
<u>Capital Section</u>			
Voted	663,61.00	9539.78	<del>568,21.22</del>

The Appropriation Accounts is required to be submitted to the Director General of Audit, Central Revenue, New Delhi for audit scrutiny in accordance with the procedure prescribed by Controller General of Accounts after approval of Pr. Chief Controller of Accounts, Central Board of Excise and Customs, New Delhi.

While preparing the Appropriation Accounts Stage-II it has been noticed that PAO, CEC, Mumbai-III has booked the amount of leave encashment (amounting to Rs.185468/-) under the Grant No 900 instead of Grant No 41. It gives rise to difference in Grant-Wise total of SCT and Appropriation Accounts. The matter was discussed by undersigned with ACA (Monthly Accounts Section) and PAO/AAO (Appropriation Accounts Section) in the O/o CGA on 2/06/2016. It was advised that in Appropriation Accounts amount of Rs. 185468 is to be shown under the Grant in which it has been booked and JEs to be proposed for this correction. We may, submit the Appropriation Accounts to CGA office and instruct PAO, CEC, Mumbai-III to prepare a JE for rectification of error.

A draft "Condensed form of Head wise Appropriation Accounts" (P-102 to 131) as per guidelines issued by the CGA has been prepared and placed below for approval/signature please.

Sr. Accounts Officer

Ag  
2/6/16  
A.A.O  
2/6/16

→ prepared and got vetted from D.G (IRD), CBEC.  
 The reasons for variations (excess & savings)  
 have also been provided by them for col 1 & 2  
 col 4. The Stage I was appeared on page 2/N  
 on 19/4/2016 and has been vetted and  
 corrected by D/o CGA vide letter dtd 9/5/16  
 (page 102/2). The Stage II has been prepared  
 after incorporating the corrections made by D/o  
 CGA in Stage I and after adding the Actual  
 Expenditure & Excess/Savings as col. 3 & col 4.  
 A correction would be made subsequently through  
 J.E as mentioned on pre-page (as X). The  
 7 fair copies, one office copy of Appropriation Accounts  
 (along with statements) and Key to Condensed  
 Accounts are placed below for appeal and  
 signature pl.

Pr. CCA. The correction thru  
 JE is in order.

Manoj SETHI  
 2/6/16.  
 मनोज सेठी / MANOJ SETHI  
 मुख्य लेखा नियंत्रक/Chief Controller of Accounts

CA (WZ) may call for explanation  
 of the PAO Mumbai III & that may  
 be recorded in File

Arugam  
 2/6/16  
 139/CCAC(MS)  
 2/6/16

CCA (4/c)

ARCHANA NIGAM  
 PR. CCA

Manoj SETHI  
 2/6/16.  
 मनोज सेठी / MANOJ SETHI  
 मुख्य लेखा नियंत्रक/Chief Controller of Accounts  
 I issue & attach the CA (2)  
 Copy of PCCA  
 PAO (M)  
 05/06/2016  
 02/06/2016



PUC No. DO. G-25018/CGA-AA/2015-16/Prog/75 dated  
03.06.2016.

PUC may kindly be seen.

The Appropriation Accounts Stage-II in respect of Grant No. 45 for 2015-16 was prepared as per time schedule for submission on 30.05.2016 to the O/o CGA, New Delhi. But for obtaining some clarification from O/o CGA regarding misclassification of Grant No. 900 instead of Grant No. 41 by O/o PAO, CEX, Mumbai-III it was delayed by 02 days and was submitted (By-Hand) to the O/o CGA New Delhi on 03.06.2016 (F/N).

This is for information please.

~~Sr. Asst. (Accounts)~~  
7/6/16

Aice  
AAO 7/6/16  
7/6/16

132  
May pl. see the PUC (page 75/c) a D.O. letter dt 3/6/16 from Jt CGA regarding submission of Appropriation Accounts (Stage II) for FY 2015-16. The Accounts was submitted on 3.6.16, whereas the <sup>due</sup> date was 30.5.16. The delay of 3 days was due to reasons mentioned against 'X' above. A reply on these lines may be sent to Jt CGA, by the undersigned.  
for appraisal pl.

~~P. CCA~~ AS proposed  
7/6

CCA (Asst) 7/6  
7/6/16

Manoj Sethi  
7.6.16,  
मनोज सेठी / MANOJ SETHI  
मुख्य लेख निरीक्षक/Chief Controller of Accounts

7/6/16  
7/6/16  
AAO (CA)

APPROPRIATION ACCOUNTS (III STAGE)

**Subject: Head wise Appropriation Accounts in respect of Grant No. 45 Indirect Taxes for the year 2015-2016.**

The Appropriation Accounts for the year 2015-16 in respect of Grant No 45-Indirect Taxes duly approved by the Pr. Chief Controller of Accounts was submitted to Controller General of Account office and Director of Audit, Central Revenue for audit/scrutiny. The omission/discrepancies pointed out by the C.G.A's office have since been corrected in the stage-III Appropriation Account proposed to be submitted to O/o the CGA, DGACR & DGHRD. No comments certificate subject to the certain observation have been received from DGACR vide letter No. CEX/22-Exp/ App.Accts./2016-17/333 dated 01/07/2016(P-4/c).

Total Budget Estimates in respect of Grant no.45 under Revenue section (charged) was Rs.50 lakhs and for voted it was Rs.5000.99 crores. Under capital head for voted Budget Estimate was Rs.663.61 crores. Out of this the amount under Revenue section (charged) was surrender 0.25 crores and for voted Rs.489.95 crores was surrendered. Under capital head Rs.534.81 crores was surrendered.

On the basis of these details the stage-III of Appropriation Accounts indicates the following position of Revenue and Capital Section in Grant No.45-Indirect Taxes for the year 2015-16.

Major Heads wise Savings in respect of Final Grant

₹  
(In crores)

(a)	(b)	(c)	(d)(c-b)	(e)
Major Head	Final Grant (Original+Supple+Re- appropriation)	Actual Expenditure	Savings	% of Final Grant
<b><u>Revenue Section</u></b>				
MH 2037: Charged (Custom)	0.10	0.10	-	-
MH 2037: Voted (Custom)	1334.85	1281.35	-53.50	4
MH 2038: Charged (Union Excise Duty)	0.15	0.15	-	-
MH 2038: Voted (Union Excise Duty)	3170.64	3163.90	-6.74	0.21
MH 2216: Voted (Housing)	5.55	2.08	-3.47	62.53
<b><u>Total of Revenue Section Charged</u></b>	<b>0.25</b>	<b>0.25</b>		
<b><u>Voted</u></b>	<b>4511.04</b>	<b>4447.32</b>	<b>-63.72</b>	<b>1.41</b>
<b><u>Grand Total of Revenue Section</u></b>	<b>4511.29</b>	<b>4447.57</b>	<b>-63.72</b>	<b>1.41</b>
<b><u>Capital Section</u></b>				
MH 4047: Voted (Capital outlay on other fiscal services)	42.00	41.92	-0.08	0.19
MH 4059: Voted (Capital outlay on public works)	71.80	43.20	-28.60	39.83
MH 4216: Voted (Capital outlay on housing)	15.00	10.28	-4.72	31.48
<b><u>Total of Capital Section</u></b>	<b>128.80</b>	<b>95.40</b>	<b>-33.40</b>	<b>25.93</b>

13/N

The main reasons for saving under revenue sections are non filling up of vacant , non finalisation of proposals for rent revision in respect of hired office buildings and economy measures and saving under Major Head 2216 was due to requirement of less funds towards maintenance of residential accommodation by the field formations.

There was saving of Rs.33.40 crores under capital section due to various reasons like non-finalisation of process to procure the spare parts of category-I and II vessels and due to non finalisation of various proposals for purchase/construction of ready built residential accommodation/construction of residential accommodation.

As per instructions contained in Para 11.4 of Civil Accounts Manual, the Appropriation Accounts at stage-III need the approval of the Secretary (Revenue) on the file.

We may request Secretary (Revenue) to accord his approval to the Appropriation Accounts placed below.

on leave ← Sr. Accounts Officer (A/C)

*Shanbhag* Link officer

Chief Controller of Accounts

The Stage III of Annual Appropriation Accounts of Grant no. 45 (Indirect Taxes) for the FY 2015-16 has been prepared after receiving the Audit Certificate from the D/o CAG of India (page 4/c). The file is submitted for seeking approval of the Chief Accounting authority i.e. Secretary (Revenue) on file. Submitted N.

*Manoj Sethi*  
26/7/16  
मनोज सेठी / MANOJ SETHI  
मुख्य सेओ प्रिन्सिपल/Chief Controller of Accounts



From pre-page....

On this file we are considering the Appropriation Accounts at the Stage-III with respect to Grant No-45 (Indirect Taxes) for the year 2015-16. It may be clarified that Grant No 45 reflects the expenditure incurred by the Organisation of CBEC.

#### **Original, Re-appropriated and Supplementary Budget Allocation**

The final (Budget) allocation for the expenditure under Grant No 45 after taking into account the Original and Re-appropriation was Rs. 4640 crores (Rs 4511 crores under the Revenue and Rs. 129 crores under Capital Section). The original provision was Rs 5665 crores (Rs 5001 crores under the Revenue and Rs 664 crores under the Capital Section ).

#### **Expenditure as reflected in Accounts**

As may be seen from Appropriation Grant Statement, which is for the approval of the Secretary (Revenue), the summary of Budget Provisions and Expenditure is as follows: (Rs. in crores)

(a)	(b) Revenue Section	(c) Capital Section	(d)(b+c) Total
<b>A. Original Provision (BE)</b>	5001	664	5665
<b>B. Final Grant</b>	4511	129	4640
<b>C. Expenditure</b>	4447	95	4542
<b>D. Saving with respect to (A)</b>	554 (11%)	569 (86%)	1123 (20%)
<b>E. Saving with respect to (B)</b>	64 (1%)	34 (26%)	98 (2%)

#### **Reasons for Saving**

As per surrender of savings OM issued by DGHRD (EMC) the major reasons for saving which have occurred under Revenue Section and Capital Section of the expenditure grant are as follows:-

##### **Revenue Section**

Out of savings of Rs. 554 crores, the major saving amounting to Rs. 387 crores (70%) is under the salary head.

##### **Capital Section**

Out of saving of Rs. 569 crores, the major saving amounting to Rs. 500 crores (88%) is because of Preventive and Other Functions of customs and non finalisation of various proposals for acquisition of ready built

The DG (HRD) CBEC has to prepare a saving Note in the prescribed proforma for explaining the savings in the Grant No 45 (Indirect Taxes) during financial year 2015-16. The note, after vetting from IFD of the Deptt. of Revenue is sent to DGACR, O/o C&AG of India. The Note is under preparation and copy of which has not been received, therefore, in this office.

### Vetting of Expenditure

In this case of CBEC, the budget is finalised by the Expenditure Management Cell under DG(HRD) the vetting of the expenditure reflected in the Appropriation Accounts has been done by this Cell vide their letter No 8/B/10(130)/HRD/EMC/2016/2008 dated 31/05/2016. <sup>(4)</sup>

Subsequently, the O/o DGACR of the C&AG of India has also given their clearance to the Appropriation Accounts vide their letter No CEX/22-Exp/App.A/C/2016-17/333 dated 1/07/2016. <sup>#</sup> While giving their clearance the O/o DGACR have made a mention of the following:-

- i. Unrealistic budgeting of the organisation.
- ii. Injudicious Re-appropriation and expenditure to minor/subheads.
- iii. Persistent savings under the Capital Head.
- iv. Surrender of unspent provision on the last day of the financial year.
- v. Rush of expenditure during March and last Quarter of financial year in contravention of GFR and Ministry of Finance instructions.

As prescribed at Para 11.4 of Chapter 11 of CAM, after the Appropriation Accounts has been audited and 'No Comments Certificate' issued, it is required to be approved on file by the Secretary.

Secretary (Revenue) as Chief Accounting Authority may kindly approve the Stage-III Appropriation Accounts for Grant No- 45 (Indirect Taxes) <sup>\*</sup> for the year 2015-16.

Secretary (Revenue)

*Archana Nigam*  
26/7/16  
(Archana Nigam)  
Principal CCA, CBEC

166/Pa.CCa  
26/07/16

*for CCA CBEC*  
*Archana Nigam*  
27/7/16

After approval of Secretary (Revenue) on box-page, 1010, Two Copies of Appropriation Accounts Stage III for F.Y. 2015-16 in respect of Grant No 45 (Indirect Taxes) are submitted for Signature of P.C.A., CBEC for forwarding to CCA Office. Submitted please

Ans  
27/7/16.  
(Rto)

S. K. (P.C.A.) - on leave.

C.A. (Rto).

May pl. sign. on the ~~two~~ eight sets of Appropriation Accounts (Stage III) for sending to D/o CCA (2 sets), DAGCR (4 sets) & DGT (2 sets). The pages on which signatures are required are flagged.

Only 2 sets in file  
Remaining sets to be  
put up early. please  
Shreyas

Manoj SETHI

27/7/16.  
मनोज सेठी / MANOJ SETHI  
मुख्य लेखा नियन्त्रक/Chief Controller of Accounts

27/7/16

C.A. (Rto)

Six more sets of Appropriation Accounts (Stage II) alongwith enclosure are placed below for signature pl.

Manoj SETHI  
28/7/16.

P.C.A. Shreyas  
28/7

C.A. (Rto)



**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS**  
**APPROPRIATION ACCOUNTS 2015-16 (STAGE-IV)**

Sub:- Head-wise Appropriation Accounts in respect of Grant No 45-Indirect Taxes for the year 2015-2016.

The Appropriation Accounts (Stage-IV) for the year 2015-2016 in respect of 'Grant No 45-Indirect Taxes' is submitted.

The Revenue expenditure of ₹. 4447.32 crores incurred against the Budget Estimates of ₹. 5000.99 crores resulting in a saving of ₹. 553.67 crores i.e 11.07 % of Budget Estimates. In case of Capital Section the expenditure incurred amounting to ₹.95.40 crores against the Budget Estimates of ₹. 663.61 crores resulting in a saving of ₹. 568.21 crores i.e 85.62 % of the Budget Estimates.

The Annual Appropriation Accounts (F Y 2015-16) was sent to the Director General of Audit, Central Revenue, New Delhi and CGA's office. The office of CGA has intimated through their letter no G-25018/CGA-AA/Stage-IV/2015-16/415 dated 5/10/2016(P-127) that condensed form of Appropriation Accounts of Grant No 45 has been cleared by the C&AG of India.

The Appropriation Accounts (Stage-III) was approved by Secretary (Revenue ) on file (P-15 /N ante) on 27/07/2016 . Now after the clearance of these Accounts by the C&AG of India, the file is submitted for submission of Accounts (Stage-IV) which is the final stage. **There is no change in the amount from stage-III to Stage-IV.**

The Major items of saving in the Capital Section of the Grant are analysed as follows:

(In Crores of ₹.)

1. Preventive & Other Functions (4047.00.037) = ₹ 221.69  
(Saving was due to non-finalisation of process to procure the spare parts of Category-I and II Vessels and delay in tendering process for scanners.
2. Capital Outlay on Public Works (4059.01.051)= ₹ 306.80  
(Saving was due to non-finalisation of various proposals for acquisition of land/construction of office buildings.
3. Capital Outlay on Housing (4216.01.108)= ₹ 39.72

From pre page-

As per provisions contained in Para 11.8.1 of Civil Accounts Manual, a copy of each of Appropriation Accounts duly signed by the Secretary (being the Chief Accounting Authority) is to be sent to CGA and Director General of Audit, Central Revenue, New Delhi.

Two copies of Appropriation Accounts and one office copy along with statement of recoveries are, therefore, submitted for signature of Secretary (Revenue).

Submitted please

*[Signature]*  
13/10/16  
Sr. Accounts Officer (A/C)

*[Signature]*  
10/10/16

Note from page 20/N may pl. be seen.  
May pl. see the PDC (page 127/c) vide which the O/o CGA has returned the Annual Appropriation Accounts of Grant no. 45 (Indirect Taxes) for FY 2015-16 with the comments to get it signed from Chief Accounting Authority i.e. Secretary (Revenue) as final Accounts (Stage IV).

484/CCA/MS  
13/10/16

The Annual Appropriation Accounts (Stage IV) were approved by Secretary (Rev.) on page 15/N ante. There is no change in the expenditure figures from Stage III.

In terms of Rule 81 of G.F.R. Secretary (Revenue) is requested to sign on the two copies (in original) and one copy (as office copy) as the Chief Accounting Authority of CBEC (Deptt of Revenue). The pages are flagged on which signatures of Secretary (Rev) are requested pl. Submitted.

*[Signature]*  
13/10/16  
मनोज सेठी / MANOJ SETHI  
मुख्य लेख निबन्धक / Chief Controller of Accounts

295/B. CCA  
13/10/16

O/o Pr. Chief Controller of Accounts  
CBEC, New Delhi

On this file, we are considering the approval of Secretary (Revenue) as Chief Accounting Authority for the head-wise Appropriation Accounts in respect of Grant No 45 'Indirect Taxes for the year 2015-16'. These Appropriation Accounts have been approved by the Office of the CAG and also seen by Secretary (Revenue) at Stage III at Page 15/'N' ante.

The Grant has booked Savings of Rs. 553.67 crores, (Expenditure of Rs. 4447.32 crores against BE of Rs. 5000.99 crores). Reasons for the Savings have been highlighted at Page 20/'N' ante.

Two copies of Appropriation Accounts along with Statement of Recoveries are, therefore, submitted for signatures of Secretary (Revenue).

*Archana*  
13/10  
(Archana Nigam)

Pr. Chief Controller of Accounts  
CBEC  
13.10.2016

Secretary (Rev)

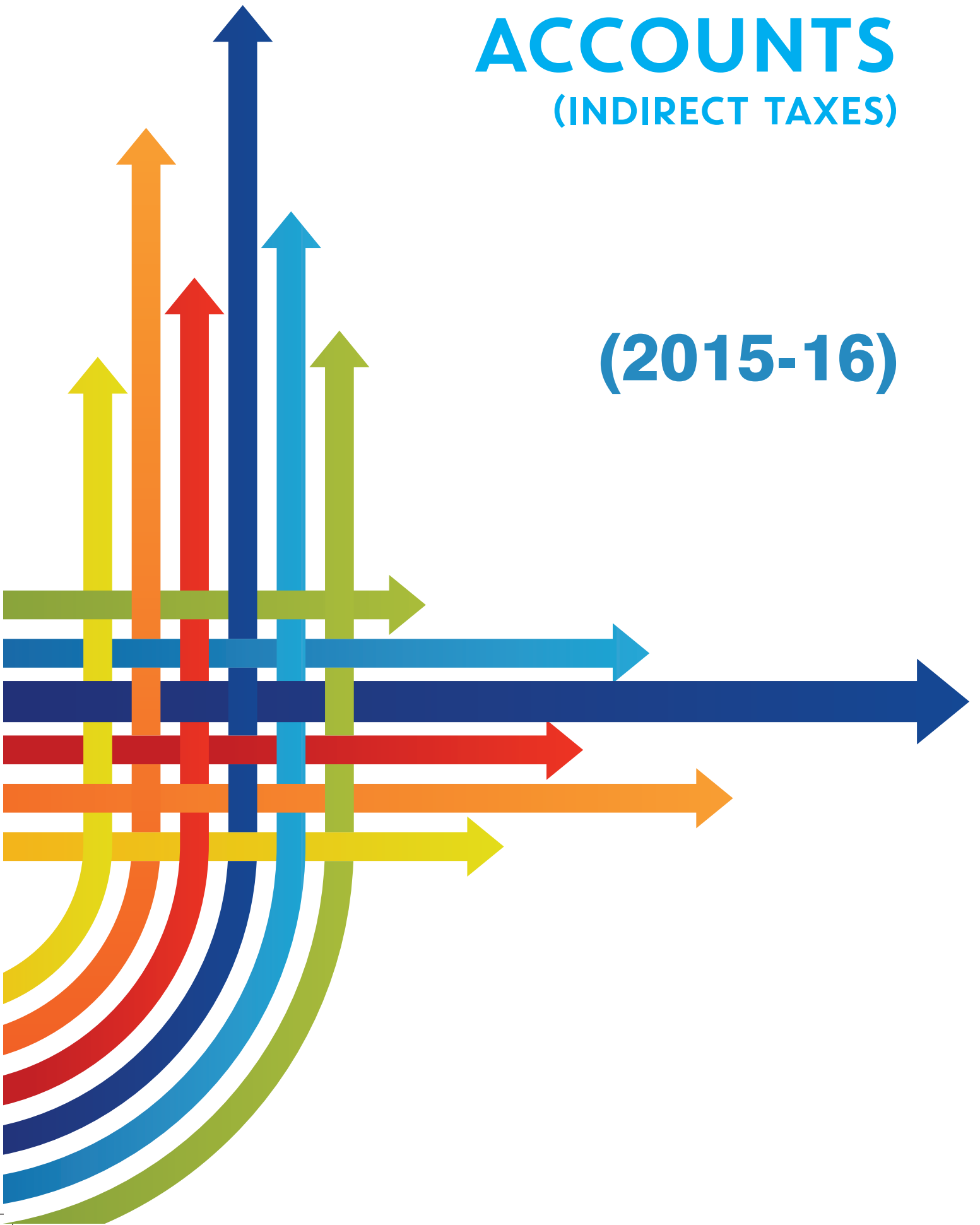
*Pr. CCA (CBEC)*  
*17/10/2016*  
*18/10/2016*

*CCA LAG*  
*18/10/2016*



# FINANCE ACCOUNTS (INDIRECT TAXES)

(2015-16)

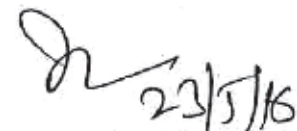




**Statement No. 5 - Summary of Balance 2015-2016**

(in thousands of rupees)

Debit	Section of Account	Name of Account	Credit Balance
4680,30,66		Government Account	
10,56,34	F	<b>Consolidated Fund</b>	
		(i) Loans & Advances	
		(ii) Other Loans	
		<b>Contingency Fund</b>	
		<b>Public Accounts</b>	
	I	Small Saving	
		Provident Fund etc.	44,70,90,74
	J	<b>Reserve Fund</b>	
		(a) Reserve Fund bearing interest	
		(b) Reserve Fund not bearing interest	1453164
		<b>Total</b>	<b>145,31,64</b>
	K	<b>Deposits and Advances</b>	
		(a) Deposit Fund bearing interest	278
		(b) Deposit Fund not bearing interest	907,10,53
1,71,43		(c) Advances	
1,71,43		<b>Total</b>	<b>907,13,31</b>
	L	<b>Suspense &amp; Miscellaneous</b>	
452,71,95		(b) Suspense	
		(c) Other Accounts	443,64,60
452,71,95		<b>Total</b>	<b>443,64,60</b>
	M	<b>Remittances</b>	
821,69,91		(a) Remittances adjusted etc.	
5967,00,29		<b>Total</b>	<b>5967,00,29</b>



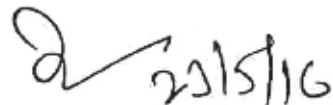
Chief Controller of Accounts  
Central Board of Excise & Customs  
Deptt. Of Revenue, New Delhi.



**Statement No.10****Statement of Expenditure on Capital Account during and to end of the year 2015-2016****(IN THOUSAND OF RUPEES)**

Statement of Expenditure Major & Minor Head of Account	Expenditure upto 2014-2015	Expenditure during 2015-2016	Total Expenditure upto 2015-2016
Capital Account of General Services			
4047-Capital Outlay on other Fiscal Services.	385299	419182	804481
<b>Total Major Head 4047</b>	<b>385299</b>	<b>419182</b>	<b>804481</b>
4059- Capital Outlay on Public Works			
051-Construction	251800	181372	433172
800-Acquisition of Ready Built Flat	883840	170837	1054677
<b>Total Major Head 4059</b>	<b>1135640</b>	<b>352209</b>	<b>1487849</b>
4216- Capital Outlay on Housing			
108-Residential Building for Customs and Central Excise Employees.	13199	54207	67406
<b>Total Major Head 4216</b>	<b>13199</b>	<b>54207</b>	<b>67406</b>

Certified that the figures shown during the year 2015-2016 tally with those shown in the SCT for 2015-2016



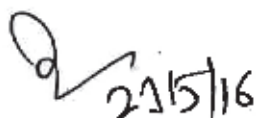
Chief Controller of Accounts  
Central Board of Excise & Customs  
Deptt. Of Revenue, New Delhi.

**Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise and Customs  
AGCR Building, 1st Floor  
New Delhi-110002.**

**STATEMENT NO. 11**

Statement showing the investments of the Union Government in Statutory Corporation, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies etc. upto the end of 2015-2016.

**-NIL-**

  
Chief Controller of Accounts  
Central Board of Excise and Customs  
Deptt. of Revenue New Delhi

Statement No 13  
Statement of Receipts, Disbursements and Balances under Heads of Accounts relating to  
Debt Deposits and Remittance and Contingency Fund for the year 2015-16

Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7
(in thousands of rupees)						
Part-I CONSOLIDATED FUND OF INDIA						
Expenditure Heads (Capital A/cs)						
7610- Loans to Govt. Servants						
201- House Building Advance	122212 Dr.		122212 Dr.	31354	350	91208 Dr.
202- Advance for purchase of Motor Conveyance	8800 Dr.		8800 Dr.	7556	1190	2434 Dr.
203- Advance for purchase of Other Conveyance	889 Dr.		889 Dr.	-7	0	896 Dr.
204- Advance for purchase of Computers	10776 Dr.		10776 Dr.	6963	3792	7605 Dr.
800- Other Advances	3617 Dr.		3617 Dr.	126	0	3491 Dr.
Total	146294 Dr.		146294 Dr.	45992	5332	105634 Dr.

Part - II CONTINGENCY FUND OF INDIA

8000- Contingency Fund	Nil	Nil	Nil
------------------------	-----	-----	-----



Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7

(in thousands of rupees)

**Part-III PUBLIC ACCOUNT**

8008- Income and Expenditure of National Small Saving Fund						
03 Management of Cost						
103 Payment of Agency Commission to Small Savings Provident Fund etc.	5440 Dr.		5440 Dr.	0	0	5440 Dr.
Small Saving Provident Funds etc.						
B) 8009- State Provident Fund						
101- GPF	41005809 Cr.		41005809 Cr.	9620964	5812563	44814210 Cr.
102- CPF	39320 Cr.		39320 Cr.	6040	862	44498 Cr.
8011-Insurance and Pension Fund						
103- C.G.E.G.I.S.	-234651 Cr.		-234651 Cr.	33603	90529	-291577 Cr.
8014-Postal Life Insurance Schemes						
801401-Postal Life Insurance Schemes						
801401101 Net PLI Corpus as on 31.10.2009	45142 Cr.		45142 Cr.	0	0	45142 Cr.
801401102 PLI Whole Life Assurance Schemes	12762 Cr.		12762 Cr.	625	0	13387 Cr.
801401104 PLI Endowment Assurance Schemes	74696 Cr.		74696 Cr.	14158	0	88854 Cr.
<b>Total - Small Savings PF etc.</b>	<b>40937638 Cr.</b>		<b>40937638 Cr.</b>	<b>9675390</b>	<b>5903954</b>	<b>44709074 Cr.</b>
(b) Reserve fund not bearing intl.						
8229-Development and Welfare Fund						
120- Customs & Central Excise Welfare Fund	1007923 Cr.		1007923 Cr.	176350	97661	1086612 Cr.

Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7
(in thousands of rupees)						
122- CEC Special Fund for Acquisition of Anti smuggling equipment	296003 Cr.		296003 Cr.	145650	75101	366552 Cr.
Total Major Head	1303926 Cr		1303926 Cr.	322000	172762	1453164 Cr.
Total J. Reserve Fund	1303926 Cr.		1303926 Cr.	322000	172762	1453164 Cr.
K. DEPOSIT AND ADVANCES						
8342 - Other Deposits						
120- Miscellaneous Deposits	1 Cr.		1 Cr.	0	0	1 Cr.
117-Defined Contribution Pension Scheme for Government Employees	277 Cr.		277 Cr.		0	277 Cr.
Total Deposits beaing interest	278 Cr.		278 Cr.	0	0	278 Cr.

Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7
(in thousands of rupees)						
(b) Deposits bearing not interest						
8443- Civil Deposit						
101- Revenue Deposit	3987510 Cr.		3987510 Cr.	75856	99301	3964065 Cr.
102- Customs Opium Deposits	4422312 Cr.		4422312 Cr.	0	0	4422312 Cr.
103- Security Deposit	951437 Cr.		951437 Cr.	3420	596	954261 Cr.
104- Civil Court Deposits	514 Cr.		514 Cr.	0	0	514 Cr.
106- Personal Deposits	288183 Dr.		288183 Dr.	633	0	287550 Dr.
111-Other departmental Deposits	4103 Cr.		4103 Cr.	0	0	4103 Cr.
115- Deposits Received by Commercial Undertaking	6231 Cr.		6231 Cr.	0	0	6231 Cr.
116-Deposits in various Central & State Accounts	10 Cr.		10 Cr.	0	0	10 Cr.
124- Unclaimed Deposits in GPF	3934 Cr.		3934 Cr.	2172	0	6106 Cr.
800- Other Deposits	996 Cr.		996 Cr.	5	0	1001 Cr.
<b>Total Deposit not bearing intt.</b>	<b>9088864 Cr.</b>		<b>9088864 Cr.</b>	<b>82086</b>	<b>99897</b>	<b>9071053 Cr.</b>
<b>C. ADVANCES</b>						
8550- Civil Advances						
102- Revenue Advances	1 Dr.		1 Dr.	0	0	1 Dr.
103- Other Deptt. Advances	16026 Dr.		16026 Dr.	0	0	16026 Dr.
104- Other Advances	1057 Dr.		1057 Dr.	325	384	1116 Dr.
<b>Total Other (C) Advances</b>	<b>17084 Dr.</b>		<b>17084 Dr.</b>	<b>325</b>	<b>384</b>	<b>17143 Dr.</b>
<b>Total (K) Deposits &amp; Advances</b>	<b>9072058 Cr.</b>		<b>9072058 Cr.</b>	<b>82411</b>	<b>100281</b>	<b>9054188 Cr.</b>



Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7

(in thousands of rupees)

**L. Suspense & Misc.****(b) Suspense****8658- Suspense Account****101- PAO Suspense****102- Suspense Account Civil****108- Public Sector Bank Suspense****113- Provident Fund Suspense****136- Customs Receipt Awaiting****Transfer to the Receipt Head****138-Other Nominated Banks(Pvt. Sector Banks)Suspense****Total (b) Suspense****(c) Other Accounts****8670- Cheques & Bills****102- PAO Cheques****103- Deptt. Cheques****✓ 106-Telecommunication accounts office cheque****110- Electronic Advices****111-PAO Electronic Advices****Total Cheques & Bills**

	216218 Cr.		216218 Cr.	338091	714	553595 Cr.
	3056 Dr.		3056 Dr.	1295	-3209	-1448 Dr.
	4315248 Dr.		4315248 Dr.	-2041505	-1085882	5270871 Dr.
	180 Dr.		180 Dr.	39	0	141 Dr.
	207454 Cr.		207454 Cr.	-10120	0	197334 Cr.
	14717 Dr.		14717 Dr.	0	-6157	8560 Dr.
	3909529 Dr.		3909529 Dr.	-1712200	-1094534	4527195 Dr.
	4027302 Cr.		4027302 Cr.	-658555	3681	3365066 Cr.
	3103953 Cr.		3103953 Cr.	-2103748	0	1000205 Cr.
	0		0	261	0	261 Cr.
	410755 Cr.		410755 Cr.	-107645	0	303110 Cr.
	234907 Cr.		234907 Cr.	221462	0	456369 Cr.
	7776917 Cr.		7776917 Cr.	-2648225	3681	5125011 Cr.

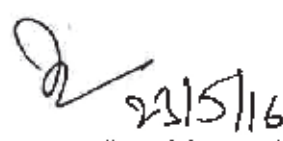
Major/Minor Heads of Accounts	Opening Balance as on 1-4-2015	Proforma adoption/ dropping during the year	Revised Opening Balance as on 1-4-2015	Receipts during the year 2015-16	Disbursement during the year 2015-16	Closing Balance as on 31-3-2016
1	2	3	4	5	6	7
(in thousands of rupees)						
8671- Deptt. Balance Civil						
101- Civil	28113 Cr.		28113 Cr.	0	0	28113 Cr.
8672-Permanent Cash Imprest						
101- Civil	1392 Dr.		1392 Dr.	2	-4	1386 Dr.
8674- Security Deposits made by Govt.						
101- Security	715271 Dr.		715271 Dr.	0	0	715271 Dr.
8675- Deposits with R.B.I.				790643015	7773662539	
<b>Total (c) Other Accounts</b>	<b>7088367 Cr.</b>		<b>7088367 Cr.</b>	<b>-2648223</b>	<b>3677</b>	<b>4436467 Cr.</b>
<b>Total L. Suspense Misc.</b>	<b>3178838 Cr</b>		<b>3178838 Cr</b>	<b>-4360423</b>	<b>-1090857</b>	<b>-90728 Cr</b>
(Excluding Deposits with R.B.I.)						
M- Remittances						
8782- Cash Remittances adjustment between officers rendering Account to the same Accounts Officer						
108- Other Deptt. Remittance	9188352 Dr.		9188352 Dr.	0	-971361	8216991 Dr.
<b>Total M. Remittances</b>	<b>9188352 Dr.</b>		<b>9188352 Dr.</b>	<b>0</b>	<b>-971361</b>	<b>8216991 Dr.</b>
<b>Total Public Account</b>	<b>45304108 Cr.</b>		<b>45304108 Cr.</b>	<b>5719378</b>	<b>4114779</b>	<b>46908707 Cr.</b>

*22/5/16*  
 Chief Controller of Accounts,  
 Central Board of Excise & Customs,  
 Deptt. Of Revenue, New Delhi.

**STATEMENT NO.14**

Statement of Debt and other Interest bearing obligations of Govt.  
(2015-2016)

Nil

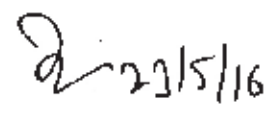
  
Chief Controller of Accounts,  
Central Board of Excise & Customs  
Deptt. Of Revenue, New Delhi

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**STATEMENT NO. 14-A**

Details of Market Loans raised in India and Securities issued to International  
Financial Institutions.  
(2015-2016)

Nil

  
Chief Controller of Accounts,  
Central Board of Excise & Customs  
Deptt. Of Revenue, New Delhi.




## PROFORMA -1

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 2**  
**(a) Statement Containing Details of Total Funds released during the Year 2015-16**  
**as Grants-in-aid and Funds allocated for creation of Capital Assets**


(Rupees in Lakh)

Name/Category of the Grantee		Total funds released as Grants-in-aid			Funds allocated for creation of capital assets out of total fund released under column 2		
1	Head of Accounts	Plan	N-Plan	Total	Plan	N-Plan	Total
State Government							
Union Territories Government							
Urban Local Bodies							
Panchayati Raj Institutions							
Public Sector Undertakings							
Non-Government Organizations							
Autonomous Bodies							
Co-operative Societies and Co-operative Institutions							
Statutory Bodies and Development Authority							
Others	2037001010131		0.32	7.58			
	2031001020131		2.64				
	203800800030031		4.62				

  
 Chief Controller of Accounts  
 Ministry of Finance,  
 Telephone No  
 395116 30/11/16

**(c) Reconciliation Statement for Indian Government Accounting Standard-2**

(Rupees in Lakh)							
Name/Category of the Grantee	Concurrent Mapping as per CPSMS	Object Head	As per manual submitted report		As per E-lekha System		As per PFMS System
			Plan	N-plan	Plan	N-Plan	Plan
State Government	State Government	31					
		35					
		36					
UT Governments		31					
		35					
		36					
Urban Local Bodies	Local Bodies	31					
		35					
		36					
Panchayat raj Institutions		31					
		35					
		36					
Public Sector Undertakings	State Govt. PSU and Central Govt. PSU	31					
		35					
		36					
Non-Governmental Organizations (NGOs)	Registered Societies (NGOS)	31					
		35					
		36					
Autonomous Bodies	Registered Societies (Govt. Autonomous bodies)	31					
		35					
		36					
Cooperative Societies and Cooperative Institutions	Trusts	31					
		35					
		36					
Statutory Bodies and Development authorities	Statutory Bodies	31					
		35					
		36					
others	Central Govt., Private Sector Companies, Individuals, International Organization, State Govt. Institution and state Govt. DDO(name of entities)						
		31	0	7.58	0	7.58	

  
 Chief Controller of Accounts,  
 Ministry of Finance,

1A -

**PROFORMA -2**

**INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (i)**  
**Statement No. 3 - Statement of Loans and Advances made by the**  
**Union Government for 2015-16**

**Section: 1 Summary of Loans and Advances: Loanee group wise**

(In lakhs of rupees)							
Loanee Group	Opening Balance on April 1, 2015	Disbursements during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2016 {(2+3) - (4+5)}	Net Increase/decrease during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
State Governments							
Union Territory Government							
Foreign Governments							
Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
Government Servants							
<b>TOTAL</b>							

Notes: -

1. Out of total amount of Rs. .... lakhs paid as loans to State/Union Territory Governments, loans granted to cover gaps in resources of the State/Union Territory amounted to Rs. .... lakhs.
2. In pursuance of the recommendations of the 13<sup>th</sup> Finance Commission, repayments by the States/Union Territories amounting to Rs. .... lakhs have been written off up to March 31, 2016.
3. At the beginning of the year, there was a balance of Rs. .... lakhs sanctioned to State Governments as Ways and Means Advances. **During the year**, an amount of Rs. .... Lakhs was paid as Ways and Means Advances to State Government for clearance/avoidance of overdrafts from the Reserve Bank of India. The State Governments repaid Rs. ... lakhs during the year leaving a balance of Rs. .... lakhs.
4. Following are the cases of a loan having been sanctioned as "loan in perpetuity":

(In lakhs of rupees)					
S. No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
1	State and Union Territory Governments				
2.	Other loanee entities				
<b>TOTAL</b>					



## INDIAN GOVERNMENT ACCOUNTING STANDARD: 3 (ii)

No. 15 – Detailed Statement of Loans and Advances made by the Union Government

## Section: 1 Major and Minor Head wise Details of Loans and Advances

Out of total disbursement, amount for plan purpose has been shown in brackets below the total figure of disbursement for each major head

(In lakhs of rupees)

Major / Minor Head of Account Head	Opening Balance on April 1, 2014	Disbursements during the year	Re-payment during the year	Write-off of irrecoverable loans and advances	Closing Balance on March 31, 2015 { (3+4) – (5+6) }	Net increase/decrease during the year (7-3)	Interest credited
1 & 2	3	4	5	6	7	8	9
6202 – Loans for Education, Sports, Art and Culture							
01- General Education -							
202 Secondary Education							
203 University and Higher Education							
600 General							
802 Deduct recoveries met from the social and infrastructure development fund							
Total – (01)							
02- Technical Education -							
104 Polytechnics							
105 Engineering/Technical Colleges and Institutes							
800 Other Loans							
Total – (02)							
03 Sports and Youth Services-							
800 Other Loans							

Total – (03)							
04-Art and Culture-							
102 Promotion of Arts and Culture							
797 Transfer to/from Reserve Funds and Deposit Accounts							
Total – (04)							
TOTAL							
And so on							
GRAND TOTAL							

## Section: 2 Repayments in arrears from State or Union Territory Governments

(In lakhs of rupees)

Name of the State or Union Territory Government	Amount of arrears as on March, 31, 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2015
	Principal	Interest	Total		
1	2	3	4	5	6
Andhra Pradesh					
Arunachal Pradesh					
Assam					
:					
:					
And so on					
Total – State Governments					
Andaman and Nicobar Islands					
Chandigarh					
:					
:					
And so on					
Total – Union Territory Governments					
Total – State Governments & Union Territory Governments					
Total of other Loanee entities					
Grand Total - State Governments, Union Territory Governments and of other Loanee entities					

### Section: 3 Repayments in arrears from other Loanee Entities or Institutions

(In lakhs of rupees)

Loanee-Entity	Amount of arrears as on March, 31, 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2015
	Principal	Interest	Total		
1	2	3	4	5	6
Central Fisheries Corporation of India, Howrah					
Hindustan Aeronautics Ltd., Bengaluru					
:					
:					
:					
And so on					
TOTAL					

#### Additional Disclosures

Fresh Loans and Advances made during the year 2014-15

(In lakhs of rupees)

Loanee Entity	Number of Loans	Total Amount of loans	Terms and conditions	
			Rate of interest	Moratorium period, if any
1	2	3	4	5
Andhra Pradesh				
Arunachal Pradesh				
:				
:				
And so on				
Total - State Governments				
Andaman and Nicobar Islands				
Chandigarh				
:				
:				
And so on				
Total - Union Territory Governments				



Myanmar				
Turkmenistan				
:				
:				
And so on				
Total - Foreign Governments				
Himachal Agro Limited				
Malabar Arabian Fisheries Limited, Kochi				
:				
:				
And so on				
Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.				
House Building Advance to Government Servants	1	3.5	9%	
Motor Conveyance advance to Government Servants	44	12.20	11.50%	
Other Conveyance advance to Government Servants	—	—	—	
Computer Advance to Government Servants	116	37.62	11.50%	
Other Advances to Government Servants				
Total - Loans to Government Servants etc	161	53.32		
GRAND TOTAL				

## NOTES:

Disclosures indicating extraordinary transactions relating to Loans and Advances:

1. Following are the cases of a loan having been sanctioned as 'loan in perpetui

(In lakhs of rupees)				
Sl. No.	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
Arunachal Pradesh				
Assam				
:				
:				
And so on				
Total - State Governments				
Andaman and Nicobar Islands				
Chandigarh				
:				

:				
:				
And so on				
Total - Union Territory Governments				
Mayanmar				
Turkmenistan				
:				
:				
:				
And so on				
Total - Foreign Governments				
Himachal Agro Limited				
Malabar Arabian Fisheries Limited, Kochi				
:				
:				
:				
And so on				
Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.				
House Building Advance to Government Servants				
Motor Conveyance advance to Government Servants				
Other Conveyance advance to Government Servants				
Computer Advance to Government Servants				
Other Advances to Government Servants				
Total - Loans to Government Servants etc				
GRAND TOTAL				

2. The following Loans have been granted by the Government though the terms and conditions are yet to be settled:

(In lakhs of rupees)			
Loanee Entity	Number of loans	Total amount	Earliest period to which the loans relate
1	2	3	4
Andhra Pradesh			
Arunachal Pradesh			
:			
:			
:			
And so on			
Total - State Governments			

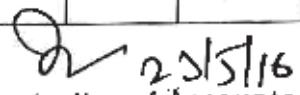
Andaman and Nicobar Islands			
Chandigarh			
:			
:			
And so on			
Total – Union Territory Governments			
Mayanmar			
Turkmenistan			
:			
:			
And so on			
Total – Foreign Governments			
Himachal Agro Limited			
Malabar Arabian Fisheries Limited, Kochi			
:			
:			
And so on			
Total – Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.			
House Building Advance to Government Servants			
Motor Conveyance advance to Government Servants			
Other Conveyance advance to Government Servants			
Computer Advance to Government Servants			
Other Advances to Government Servants			
Total – Loans to Government Servants etc			
GRAND TOTAL			

3. Fresh loans and advances made during the year to the loanee entities from whom repayments of earlier loans are in arrears:

Name of the Loanee entity	Loans Disbursed during the current year		Amount of arrears as on March 31, 2015			Earliest period to which arrears relate	Reasons for disbursement during the current year
	Rate of Interest	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8
Andhra Pradesh							
Arunachal Pradesh							



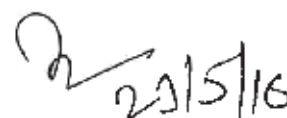
:							
:							
:							
And so on							
Total - State Governments							
Andaman and Nicobar Islands							
:							
:							
:							
And so on							
Total - Union Territory Governments							
Mayanmar							
Turkmenistan							
:							
:							
:							
And so on							
Total - Foreign Governments							
Himachal Agro Limited							
Malabar Arabian Fisheries Limited, Kochi							
:							
:							
:							
And so on							
Total - Government Corporations, Non-Government Institutions, Local Funds, Cultivators etc.							
House Building Advance to Government Servants							
Motor Conveyance advance to Government Servants							
Other Conveyance advance to Government Servants							
Computer Advance to Government Servants							
Other Advances to Government Servants							
Total - Loans to Government Servants etc							
GRAND TOTAL							

 25/5/16  
 Chief Controller of Accounts/ Controller of Accounts  
 Name of the Ministry: -  
 Telephone No.: -

**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS  
CENTRAL BOARD OF EXCISE AND CUSTOMS  
NEW DELHI**

**Certificate**

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my organisation. I am satisfied that the balances whether, in cash or investments or under Debt, Deposits and Remittance heads of accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my Organisation and that debits and credits to the various Reserve Funds and Deposits accounts were for amounts authorised by relevant Acts and Rules of the funds and that there were no diversions for purpose other than those for which the funds were constituted or the grants were made.



**Chief Controller of Accounts  
Central Board of Excise and Customs  
New Delhi**

Action taken note in respect of Adverse Balances for the year 2015-16.						
		In thousands of Rs.				
S.No.	8011-Insurance and Pension Fund					
	103- CGEGIS	-291577	Cr.	Minus is due to more payment to retiree person on account of contribution of saving fund.		


 23/5/18.

Chief Controller of Accounts  
Central Board of Excise & Customs  
Deptt. Of Revenue, New Delhi.



**CHECK LIST FOR SUBMISSION OF MATERIAL FOR UNION  
GOVERNMENT FINANCE ACCOUNTS 2015-16.**


1. Action Taken Note in respect of Adverse balances is enclosed.
2. Details of balances adopted/dropped on proforma basis has already been sent vide letter No AA/5/(1)/FA/2015-16/9 dated 17/05/2016.
3. Details of unreconciled differences between ledger and broadsheets will be furnished separately.
4. Reasons for minus transactions are explained as per requirement of O.M.No G-25020/1/2016/Circular-Material/Mf-CGA/FA/TS/83 dated: 25/02/ 2016.
5. Progressive balances under Capital Expenditure Heads are appearing.
6. All periodical and annual adjustments have been carried out and included in the accounts.
7. Year wise breakup of the amount outstanding as on 31.03.2016 in respect of 8658 Suspense Account PSB Suspense & ON PSB is enclosed.
8. Statement showing the amount of outstanding cheque as on 31.03.2016 in respect of cheques issued on or before 31.12.2015 under different minor heads under the major head 8670-"cheques and Bills" is enclosed.
9. Gross breakup of net closing balance under various suspense minor heads has been furnished in the format prescribed under Para 14(b) (viii)
10. The prescribed certificate of correctness of account has been furnished.

  
23/5/16

**Chief Controller of Accounts  
Central Board of Excise & Customs  
Telephone No.**

CHECK LIST FOR SUBMISSION OF MATERIAL AS PER IGAS-3

1. Action Taken Note in respect of Adverse Balances is enclosed. NA
2. Details of balances adopted/dropped on proforma basis are enclosed or has been sent already vide letter No. \_\_\_\_\_ dated \_\_\_\_\_. NIL
3. Reasons for minus transactions have been furnished. NA
4. State/UT wise breakup of figures under 7601/7602 has been furnished. NA
5. The prescribed certificate of correctness of account has been furnished.
6. It may be ensured that the information of loans and advances made by the Union Government as furnished to this office must reconcile with the Statement no. 3, 15 and in the SCT.

 23/5/16

Chief Controller of Accounts/ Controller of Accounts  
Name of the Ministry: -  
Telephone No.: -

**Position of Suspense Accounts (Civil)  
at the end of March (Sy-I)2016**

(Rs. in lakh)

<b>Opening Balance</b>	<b>Dr.</b> 145.39	<b>Cr.</b> 135.92
<b>Amount Booked during this month</b>	0.00	0.00
<b>Closing balance</b>	145.39	135.92

Year	OpeningBalance		Addition during the Month		Clearance during the Month		Closing Balance	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Upto2000-01	3.18	0					3.18	0
2001-02	0.00	0.02					0.00	0.02
2002-03	0	0.11					0.00	0.11
2003-04	0.49	0.15					0.49	0.15
2004-05	0.00	0.3					0.00	0.30
2005-06	0	0					0	0
2006-07	113.77	92.32					113.77	92.32
2007-08	39.24	51.55					39.24	51.55
2008-09	-47.30	-13.68					-47.30	-13.68
2009-10	-6.38	17.32					-6.38	17.32
2010-11	25.55	0.10					25.55	0.10
2011-12	-24.29	-0.08					-24.29	-0.08
2012-13	43.94	0.25					43.94	0.25
2013-14	-18.44	20.66					-18.44	20.66
2014-15	-14.88	-19.51					-14.88	-19.51
2015-16	30.51	-13.59	0.00	0.00	0.00	0.00	30.51	-13.59
<b>TOTAL</b>	<b>145.39</b>	<b>135.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145.39</b>	<b>135.92</b>

  
Sr. ACCOUNTS OFFICER (APP)



PAO Suspense

In lakhs of Rupees

Head of Account	Total Outstanding		More than 1 year		More than 3 years	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
PAO Suspense	115.02	5329.81	1.67	303.78	106.21	1645.12
Suspense A/c Civil	145.39	135.92	-33.32	1.15	148.20	148.38

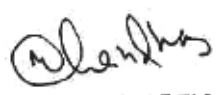
  
Sr. ACCOUNTS OFFICER (APP)

**Position of Suspense Balances (PAO Suspense)  
at the end of March (Sy-l) 2016**

(Rs. in lakh)

	<b>Dr.</b>	<b>Cr.</b>
<b>Opening Balance</b>	115.02	5145.60
<b>Amount Booked during this month</b>	0.00	184.21
<b>Closing balance</b>	115.02	5329.81

Year	Opening Balance		Addition during the Month		Clearance during the Month		Closing Balance	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Up to 94-95	0.00	4.71					0.00	4.71
1995-96	0.00	1.09					0.00	1.09
1996-97	0	0.94					0.00	0.94
1997-98	0	0.06					0.00	0.06
2004-05	0.17	0					0.17	0.00
2005-06	661.08	0.1					661.08	0.10
2006-07	0.32	526.83					0.32	526.83
2007-08	-612.7	641.01					-612.70	641.01
2008-09	-1.28	-11071.57					-1.28	-11071.57
2009-10	231.10	11283.37					231.10	11283.37
2010-11	-168.37	1582.80					-168.37	1582.80
2011-12	-0.75	-1213.84					-0.75	-1213.84
2012-13	-3.36	-110.38					-3.36	-110.38
2013-14	0.55	330.46					0.55	330.46
2014-15	1.12	-26.68					1.12	-26.68
2015-16	7.14	3196.70	0.00	851.46	0.00	667.25	7.14	3380.91
<b>TOTAL</b>	115.02	5145.60	0.00	851.46	0.00	667.25	115.02	5329.81

  
Sr. ACCOUNTS OFFICER (APP)

OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS  
CBEC REPORT ON 8658-SUSPENSE ACCOUNTS-Other Nominated Banks" (Fig in lacs)

YEAR/ MONTH	OPENING BALANCE		BOOKING		CLEARANCE		CLOSING BALANCE	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
D	b	c	d	e	f	g	h	i
a								
2003-07	-517.76	0.00					-517.76	0.00
2003-08	-1385.44	0.00					-1385.44	0.00
2003-09	2015.06	0.00					2015.06	0.00
2009-10	0.93	0.00					0.93	0.00
2010-11	24.92	0.00					24.92	0.00
2011-12	0.09	0.00					0.09	0.00
2012-13	-0.02	0.00					-0.02	0.00
2013-14	9.46	0.00					9.46	0.00
2014-15	-0.06	0.00					-0.06	0.00
Part A(TOTAL)	147.18	0.00	0.00	0.00	0.00	0.00	147.18	0.00
SR. ACCOUNTS OFFICER								




CENTRAL BOARD OF EXCISE AND CUSTOMS									
AGCR BUILDING, NEW DELHI									
A									
Financial Year								Submitted to CGA	
Month	Supp I-16							035-CBEC	
Report on outstanding balances under Suspense Heads (Rupees in Lakhs)									
Total Outstanding:						More than 1 Financial (Excluding Current		More than 3 Financial (Excluding Current	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
PSB-SUSPENSE	1688.10		-85983.12	-4194.95	-46981.19	2757.60	-47086.22		
ONB-SUSPENSE	85.59		0.00	147.24	0.00	137.80	0.00		0.00

  
Sr.Accounts Officer

	<b>Office of the Pr. Chief Controller of Accounts Report on PSB Suspense</b>							<b>Suppl I-16</b>
B								
	Annexure III FIGURES IN LACS							
YEAR/MONTH	OPENING BALANCE			Booking during the month		Clearance during the month		Closing Balance
A	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
UP TO 2004-05	B	C.	D	E	F	G	H	I
2005-06	-4681.34	-7874.37					-4681.34	-7874.37
2006-07	45052.43	6997.77					45052.43	6997.77
2007-08	-90234.58	-15893.08					-90234.58	-15893.08
2008-09	27504.19	-13753.17					27504.19	-13753.17
2009-10	11801.19	-5764.30					11801.19	-5764.30
2010-11	24401.85	-2877.89					24401.85	-2877.89
2011-12	5213.04	-5994.79					5213.04	-5994.79
2012-13	-16299.18	-1926.39			0.00	0.00	-16299.18	-1926.39
2013-14	-6267.16	-1492.47			0.00	0.00	-6267.16	-1492.47
2014-15	-685.39	1597.50			0.00	0.00	-685.39	1597.50
	-330.55	-696.74			0.00	0.00	-330.55	-696.74
Part A(Total)	-4525.50	-47677.93	0.00	0.00	0.00	0.00	-4525.50	-47677.93

SR. ACCOUNTS OFFICER

O/o the Pr. Chief Controller of Accounts Report on PSB Suspense									
C								Supp I-16	
								Annexure III	
								FIGURES IN LACS	
YEAR/ MONTH	OPENING BALANCE	Booking during the month	Clearance during the	Closing Balance					
	Dr.(R) b	Cr.(P) c	Dr. d	Cr. e	Dr. f	Cr. g	Dr. h	Cr. i	
April-15	102596.25	5761.93	0.00	0.00	0.00	0.00	102596.25	5761.93	
May-15	-40034.84	-538.76	0.00	0.00	0.00	0.00	-40034.84	-538.76	
June-15	171636.25	7136.38	0.00	0.00	0.00	0.00	171636.25	7136.38	
July-15	-68087.31	-8975.33	0.00	0.00	0.00	0.00	-68087.31	-8975.33	
August-15	-70639.04	496.40	0.00	0.00	0.00	0.00	-70639.04	496.40	
September-15	161307.76	-3128.71	0.00	0.00	0.00	0.00	161307.76	-3128.71	
October-15	-199558.04	12262.94	0.00	0.00	0.00	0.00	-199558.04	12262.94	
November-15	59497.63	8471.60	0.00	0.00	0.00	0.00	59497.63	8471.60	
December-15	192532.18	-19366.45	0.00	0.00	0.00	0.00	192532.18	-19366.45	
January-16	-226420.47	-3500.88	0.00	0.00	0.00	0.00	-226420.47	-3500.88	
February-16	1027.57	-12202.10	0.00	0.00	0.00	0.00	1027.57	-12202.10	
March-16	-70315.83	-294.76	0.00	0.00	0.00	0.00	-70315.83	-294.76	
Supp I-16-SI	0.00	0.00	518757.31	2518378.84	526085.82	2542806.29	-7328.51	-24427.45	
Supp I-16-SII	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total(B)	13542.11	-13877.74	518757.31	2518378.84	526085.82	2542806.29	6213.60	-38305.19	
Total(A)	-4525.50	-47677.93	0.00	0.00	0.00	0.00	-4525.50	-47677.93	
Grand Total	9016.61	-61555.67	518757.31	2518378.84	526085.82	2542806.29	1688.10	-85983.12	
Booking	518757.31	2518378.84							
Clearance	526085.82	2542806.29							
Net	-7328.51	-24427.45							

  
 Sr Accounts Officer



Appropriation Accounts SectionSubject:

Material relating to the Finance Account for the year 2015-2016 in respect of C.B.E.C Deptt.

The Controller General of Accounts in their O.M. No. G-25020/1/2016 Circular-Material/MF/CGA/FATS/83 dated 25-02-2016 <sup>(P-18)</sup> has prescribed the detail guidelines for preparation of material relating to the various statements of Finance Accounts for the year 2015-2016. These statements are required to be submitted to the CGA's office and also to the Directorate General of Audit, Central Revenue, New Delhi.

Statement No. IGAS-1(4) IGAS-2, & IGAS-3, (St No. 3 & 15) St. No 11,13,14,14A, and 15 along with Action Taken Note have been prepared on the basis of the accounts compiled for the year 2015-2016. The above statements are, therefore submitted for perusal and approval of Pr.CCA, CBEC please.

Submitted please.

AG  
22/5/16

Asstt. Accounts Officer

Sr. A.O. (A/Cs)

In continuation of above note:  
 ⇒ All the above stts mentioned at 'A' above have been prepared on the basis of her 52 account 2015-16 submitted to CCA office  
 ⇒ All figures have been verified from SCT 2015-16  
 Finance Account statements are Rd up for kind approval/ signature pl  
 23/5/16

CCA

The Statements of Finance Accounts (2015-16) have been prepared, on the basis of SCT and the

March (Grppl I) Accounts have been prepared and are placed opposite. Only the following statements contain the figures:

1. Statement (IGAS 2) — GIA
2. Statement (IGAS 3(i)) — Loan & Advances
3. Statement (IGAS 3(ii)) — Detailed Statement of Loan & Advances
4. Statement # (5) — Summary of Balances
5. Statement # (10) — Capital Accounts
6. Statement # (18) — Receipts & Disbursements & DDR Heads.
7. Action Taken Note
8. Check List

The statements may pl. be approved for sending to go CCA. In the previous years the statements were signed by CCA and approval of BRCA was obtained on file. Submitted for approval pl.

~~BRCA~~

As proposed may  
issue. We may make  
efforts to clear DDR  
heads

*Manoj Mh*

23/5/16  
मनोज बेदी / MANOJ BEDI  
मुख्य लेख निष्पत्ति / Chief Controller of Accounts

~~CCA (A/c)~~

*Manoj Mh*

23/5/16  
ARCHANA NIGAM  
PR. CCA

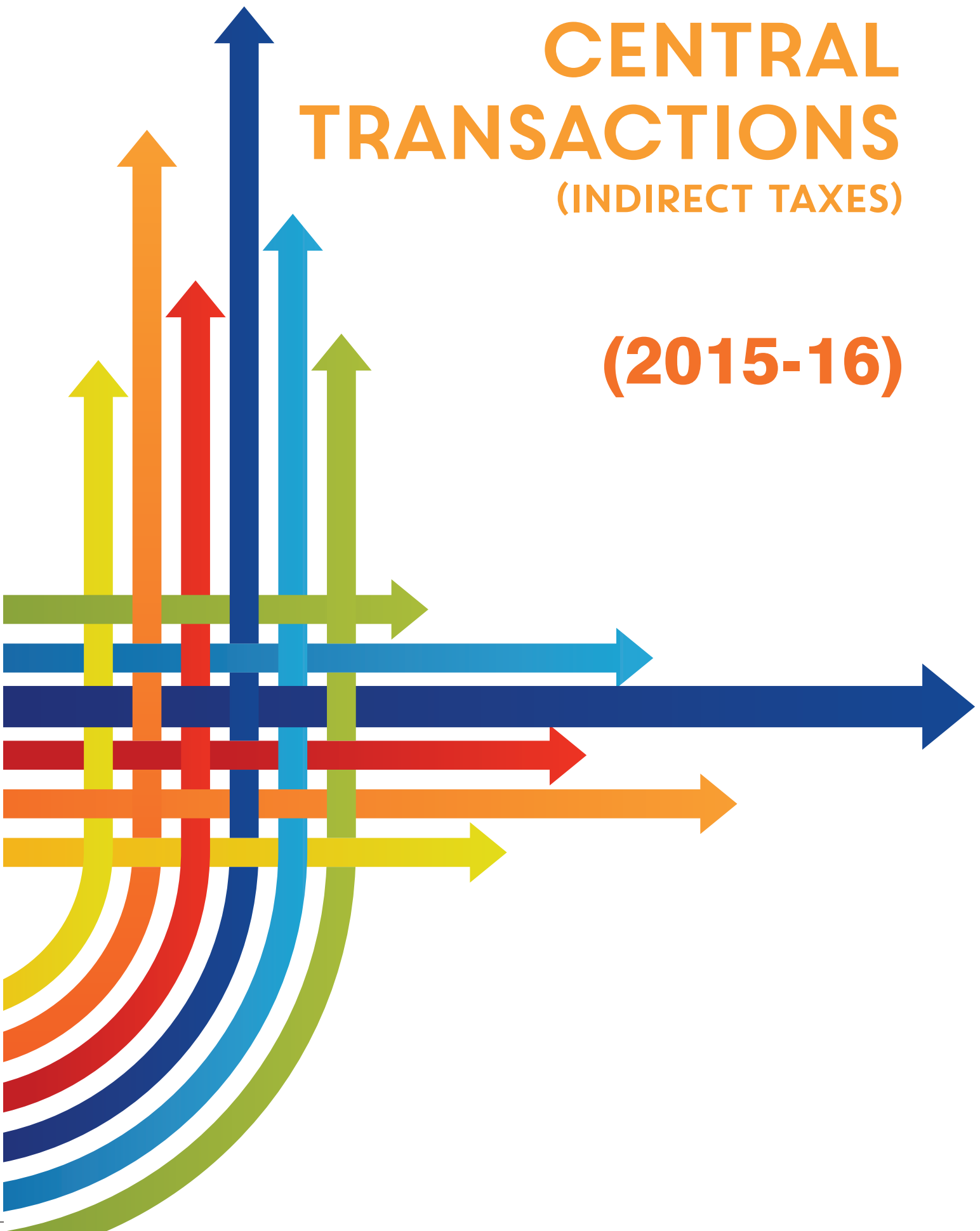
*Manoj Mh*  
23/5/16  
Smt Comp / A/c





# STATEMENT OF CENTRAL TRANSACTIONS (INDIRECT TAXES)

(2015-16)





No.AA/4(1)/(SCT)/2015-16/ 10-11  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise & Customs  
A.G.C.R. Building, I.P. Estate  
New Delhi-110002.

23 May 2016

To

The Sr. Accounts Officer  
O/o of the Controller General of Accounts,  
Ministry of Fin., Finance accounts Section,  
Department of Expenditure,  
New Delhi.

**Subject: Statement of Central Transactions for the year 2015-2016.**

Sir,

As per guidelines issued <sup>by</sup> to your office OM No G.25018/1/2015-16/MF-CGA/FA/TS/82 dated 25/02/2016. Statement of Central Transactions in respect of this organization for the year 2015-16 has been submitted through e-lekha on 20/05/2016 and hard copy of the same duly signed by the Pr. CCA, CBEC is enclosed herewith.

**Encl: As above.**

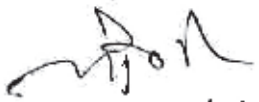
Yours faithfully,

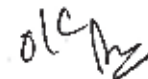
  
23/5/16  
Sr. Accounts Officer

Copy to

The Audit Officer, Office of the DGACR New Delhi along with copy of Statement of Central Transaction for the year 2015-16.

  
23/5/16  
Sr. Accounts Officer

  
20/5/16





Statement of Subsidies for2015-2016				
Controller: 035 - CBEC				
Grant No	Major Head	B.E.	R.E.	Actual
(In Thousands of rupees)				
Total				
Nil				

Pr.CCA / CCA / CA/HOD

COMPANY WISE DETAIL OF DIVIDEND			
Controller : 035 - CBEC		Financial Year (2015-2016)	
Sl.No.	Name of Company	Amount of Dividend	Year to which Dividend
(In thousands of rupees)			
Nil			
Total Amount		0	

Pr.CCA / CCA / CA/HOD

REASONS FOR MINUS BOOKING					
Controller : 035 - CBEC				Financial Year (2015-2016)	
Sl.No.	Heads		Credit /Debit	Amount	Reason
(In thousands of rupees)					
1	003700102	EXPORTS	C	- 5290147	Minus booking is due to more
2	003801102	AUXILARY DUTIES OF EXCISE	C	- 11381518	Minus booking is due to more
3	003802101	ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX	C	- 57772	Minus booking is due to more deduct refund under this head.
4	003803105	ADDITIONAL EXCISE DUTY ON T.V.SETS	C	- 182	Minus booking is due to more deduct refund under this head.
5	003804102	CESS ON JUTE	C	- 992401	Minus booking is due to more
6	003804106	CESS ON COTTON	C	- 427	Minus booking is due to more
7	003804107	HANDLOOM CESS ON RAYON AND ARTSILK FABS	C	- 447	Minus booking is due to more deduct refund under this head.
8	004400106	RADIO PAGING SERVICES	C	- 76596	Minus booking is due to more
9	004400800	OTHER RECEIPTS	C	- 2148484	Minus booking is due to more
10	007101500	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	C	- 509	Minus booking is due to non allotment of PRAN number.
11	203800800	OTHER EXPENDITURE	D	- 94004	Minus is due to proportionate
12	761000203	ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	C	- 7	Minus is due to transfer to parent department.
13	865800102	SUSPENSE ACCOUNT (CML)	D	- 3209	Minus is due to clearance of
14	865800108	PUBLIC SECTOR BANK SUSPENSE	C	- 2041505	Minus is due to clearance of balance of previous years.
15	865800108	PUBLIC SECTOR BANK SUSPENSE	D	- 1085882	Minus is due to clearance of balance of previous years.
16	865800136	CUSTOMS RECEIPTS AWAITING TRANSFER TO THE RECEIPT HEAD	C	- 10120	Minus is due to clearance of balance of previous years.
17	865800138	OTHER NOMINATED BANKS (PRIVATE SECTOR BANKS) SUSPENSE	D	- 6157	Minus is due to clearance of balance of previous years.
18	867000102	PAY AND ACCOUNTS OFFICES CHEQUES	C	- 658555	Minus booking is due to clearance of balances of previous year.

Accounts Informatics Division

20/06/2016


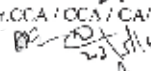





19	867000103	DEPARTMENTAL CHEQUES	C	- 2103748	Minus is due to non receipts of list
20	867000110	ELECTRONIC ADVICES	C	- 107645	Minus is due to clearance of
21	867200101	CML	D	- 4	Minus is due to refund of imprest
22	878200108	OTHER DEPARTMENTAL REMITTANCES	D	- 971361	Minus is due to adjustment of previous years.
<b>Total Amount</b>				<b>-27030680</b>	

Pr.CCA / CCA / CA/HOD

STATE/UT WISE INTEREST BREAKUP			Financial Year (2015-2016)
Controller :035 - CBEC			
Heads :All Minor heads			
Sl.No.	State/UT Code	State Description	Amount
			(In thousands of rupees)
Nil			

  
P.CCA / CCA / CA/HOD  
  


STATE/UT WISE LOAN BREAKUP			Financial Year (2015-2016)
Controller :035 - CBEC			
Heads :All Minor heads			
Sl.No.	State/UT Code	State Description	Amount
			(In thousands of rupees)
Nil			

Pr.CCA / CCA / CA/HOD  
23/6/16



REASON FOR MARKED VARIATION					
Controller :035 - CBEC		Financial Year (2015-2016)			
Sl. No.	Major Heads	Previous Year	Current Financial Year	Difference	Reasons
(In thousands of rupees)					
1	0021 : TAXES ON INCOME OTHER THAN CORPORATION TAX	1706874	1972982	266108	Due to increase in salaries of officers/officials.
2	0037 : CUSTOMS	1879659407	2102762519	223103112	Due to more receipts in customs duties.
3	0038 : UNION EXCISE DUTIES	1882790164	2863818486	981028322	Due to more receipts in union excise duties.
4	0044 : SERVICE TAX	1641994701	2065503752	423509051	Due to increase of number of assesses and addition of new services.
5	0075 : MISCELLANEOUS GENERAL SERVICES	17864	9242	- 8622	Due to decrease in receipts of interest from banks.
6	2216 : HOUSING	13237	9296	- 3941	Due to decrease in expenditure on maintenance and repair of government buildings.
7	2225 : WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND MINORITIES	3910	3406	- 504	Due to decrease in expenditure on welfare of sc/st,obc minorities.
8	2235 : SOCIAL SECURITY AND WELFARE	11133	9929	- 1204	Due to less expenditure on social security and welfare.
9	3605 : TECHNICAL AND ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	3766	4781	1015	Due to more foreign tour undertaken.

10	4047 : CAPITAL OUTLAY ON OTHER FISCAL SERVICES	182871	419182	236311	Due to increase in expenditure on acquisition of machinery and equipment.
11	4059 : CAPITAL OUTLAY ON PUBLIC WORKS	1047510	352209	- 695301	Due to decrease in nonfinalisation of various proposals for acquisition of land/construction of office buildings.
12	4216 : CAPITAL OUTLAY ON HOUSING	199	54207	54008	Due to increase in expenditure on residential buildings for custom and central excise employees.
13	7610 : LOANS TO GOVERNMENT SERVANTS, ETC.	16456	5332	- 11124	Due to less loan paid to government servants.
14	7610 : LOANS TO GOVERNMENT SERVANTS, ETC.	64469	45992	- 18477	Due to less recovery on account of repayment.
Total Amount				1627458754	

Pr.CCA / CCA / CA/HOD

Certificates of SCT for 2015-2016
Controller : 035
I) Certified that the transactions included in this statement were communicated to the departmental authorities concerned, has been duly reconciled by them and their acceptance has been kept on record.
II) Certified that no new major or minor head has been opened and included in this statement without the prior approval of the Controller General of Accounts, except where authority therefore exists in the List of Major and Minor Heads of Account.
III) Certified that all Debt, Deposits, Suspense and Remittance Heads figures included in this statement have been communicated to the concerned departmental authorities and their acceptance of figures and balances at the end of the year received and kept on record.

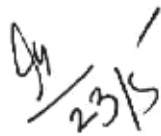

23/5  
Pr.CCA / CCA / CA/HOD  
23/16  
2



DETAILS OF DISINVESTMENT OF			GOVERNMENT EQUITY			
Controller : 035 - CBEC			for Final Year : ( 2015-2016)			
Companies under Own Controller			Amount in Actuals			
Name of Company		Account Head	Amount of Disinvestment	Type of Share	No of Shares	Face Value
			Nil			
Total						
	Companies under Other Controller					
Controller Code	Name of Company	Account Head	Amount of Disinvestment	Type of Share	No of Shares	Face Value
	Nil					
	Total					

Pr.CCA / CCA / CA/HOD

DETAILS OF LOAN (INTEREST RECEIPT)		Financial Year (2015-2016)
Controller : 035 - CBEC		Heads (All Minor heads)
(In thousands of rupees)		
Sl.No.	Corresponding Loan Head	Amount
	<b>004903800 - OTHER RECEIPTS</b>	
1	761000201: HOUSE BUILDING ADVANCES	52031
2	761000202: ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES	2961
3	761000204: ADVANCES FOR PURCHASE OF COMPUTERS	1596
4	761000300: OTHER ADVANCES	48
5	OTHER MISCELLANEOUS RECEIPTS	444
	Total Amount	57080

  
23/5  
Pr.CCA / CCA / CA/HOD  
  
21/5/16

	Pay & Allowance Major Head Wise For Financial Year : 2015-2016									
	Controller : 035 - CBEC								(In thousands of rupees)	
		Plan-Expenditure				Non Plan-Expenditure				Total
		Revenue		Capital		Revenue		Capital		
Grant No	Major Head	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
043	2052						74774			74774
045	2037						9622273			9622273
	2038						23706795			23706795
091	2225						2868			2868
	Total						33406710			33406710

Pr.CCA / CCA / CA/HOD



SCT SUMMARY REPORT FOR 2015-2016		
Controller : All		
Include: SCT		
Receipt Amount	Sector	Disbursement
(In thousands of rupees)		
7034268379	Revenue	52068516
0	Capital	825598
0	Internal Debt	0
0	External Debt	0
0	E - Public Debt	0
45992	F - Loans	5332
0	G - Interstate Settlement	0
<b>7034314371</b>	<b>Consolidated Fund</b>	<b>52899446</b>
9675390	I - Small Savings , PF	5903954
0	Bearing Int	0
322000	Non Bearing Int	172762
322000	J - Reserve Fund	172762
0	Bearing Int	0
82086	Non Bearing Int	99897
325	Advances	384
82411	K - Deposits & Adv	100281
786282592	L - Suspense & Misc	7772571682
0	M - Remittances	-971361
<b>796362393</b>	<b>Public Account</b>	<b>7777777318</b>
0	N - Cash Balance	0
<b>7830676764</b>	<b>Balanced</b>	<b>7830676764</b>

Controller(s) :

Pr.CCA / CCA / CA/HOD

PART I - CONSOLIDATED FUND OF INDIA - DISBURSEMENTS FOR 2015-2016						
Controller : 035						
Include: SCT						
Head of Revenue	Plan Charged	Plan Voted	Non-Plan Charged	Non-Plan Voted	Total Charged	Total Voted
(In thousands of rupees)						
<b>Expenditure Heads(Revenue Account)</b>						
<b>A.General Services</b>						
A(b)Fiscal Services	0	0	2540	43937103	2540	43937103
A(b)(iii)Collection of Taxes on Commodities and Services	0	0	2540	43937103	2540	43937103
A(c)Interest Payment and Servicing of Debt	0	0	3741551	0	3741551	0
A(d)Administrative Services	0	0	0	99161	0	99161
A(e)Pensions and Miscellaneous General Services	0	0	0	4260749	0	4260749
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3744091</b>	<b>48297013</b>	<b>3744091</b>	<b>48297013</b>
<b>A.General Services</b>						
<b>B -Social Services</b>						
B(c)Water Supply , Sanitation, Housing and Urban Development	0	0	0	9296	0	9296
B(e)Welfare of Scheduled Castes , Scheduled Tribes and other Backward Classes	0	0	0	3406	0	3406
B(g)Social Welfare and Nutrition	0	0	0	9929	0	9929
<b>Total B - Social Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22631</b>	<b>0</b>	<b>22631</b>
<b>D -Grants-In-Aid and Contributions</b>						
<b>Total D - Grants-In-Aid and Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4781</b>	<b>0</b>	<b>4781</b>
<b>Total Expenditure Heads (Revenue Account)</b>	<b>0</b>	<b>0</b>	<b>3744091</b>	<b>48324425</b>	<b>3744091</b>	<b>48324425</b>
<b>Expenditure Heads(Capital Account)</b>						
<b>A.Capital Account of General Services</b>						

Total	0	0	0	771391	0	771391
A.Capital Account of General Services						
B.Capital Account of Social Services						
B(c)Capital Account of Water Supply, Sanitation, Housing and Urban Development	0	0	0	54207	0	54207
Total	0	0	0	54207	0	54207
B.Capital Account of Social Services						
F.Loans and Advances						
Total F.Loans and Advances	0	0	0	5332	0	5332
Total Expenditure Heads (Capital Account)	0	0	0	830930	0	830930
Total Consolidated Fund (Disbursements)	0	0	3744091	49155355	3744091	49155355

Controller: CBEC (035)

Pr.CCA / CCA / CA/HOD

PART I - CONSOLIDATED FUND OF INDIA - RECEIPTS FOR 2015-2016	
Controller : 035	
Include: SCT	
Head of Revenue	Actual
(In Thousands of Rupees)	
<b>Receipt Heads(Revenue Account)</b>	
<b>A.Tax Revenue</b>	
A(a) Taxes on Income and Expenditure	1972982
A(c) Taxes on Commodities and Services	7032084757
<b>Total A.Tax Revenue</b>	<b>7034057739</b>
<b>B.Non-Tax Revenue</b>	
B(b) Interest Receipts, Dividends and Profits	57080
B(c) Other Non-Tax Revenue	
B(c) (i) General Services	16283
B(c) (ii) Social Services	137277
<b>Total B(c) Other Non-Tax Revenue</b>	<b>153560</b>
<b>Total B.Non-Tax Revenue</b>	<b>210640</b>
<b>Total Receipt Heads(Revenue Account)</b>	<b>7034268379</b>
<b>Receipt Heads(Capital Account)</b>	
<b>F.Loans and Advances</b>	
<b>Total F.Loans and Advances</b>	<b>45992</b>
<b>Total Receipt Heads(Capital Account)</b>	<b>45992</b>
<b>Total Consolidated Fund (Receipts)</b>	<b>7034314371</b>
<b>Controller(s) : CBEC (035)</b>	

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PART I - CONSOLIDATED FUND OF INDIA - DISBURSEMENTS FOR 2015-2016							
Controller : All							
Include: SCT							
Head of Revenue	Head Description	Plan Charged	Plan Voted	Non-Plan Charged	Non-Plan Voted	Total Charged	Total Voted
(In thousands of rupees)							
<b>Expenditure Heads(Revenue Account)</b>							
<b>A.General Services</b>							
<b>A(b)Fiscal Services</b>							
<b>A(b)(iii)Collection of Taxes on Commodities and Services</b>							
2037	CUSTOMS						
203700101	REVENUE-CUM-IMPORT/EXPORT TRADE CONTROL FUNCTIONS	0	0	0	4071892	0	4071892
203700102	PREVENTIVE AND OTHER FUNCTIONS	0	0	1000	8315313	1000	8315313
203700797	TRANSFER TO/FROM RESERVE FUNDS & DEPOSIT ACCOUNT	0	0	0	291300	0	291300
203700800	OTHER EXPENDITURE	0	0	0	62998	0	62998
203700911	DEDUCT RECOVERIES OF OVERPAYMENTS	0	0	0	-2706	0	-2706
2037	TOTAL CUSTOMS	0	0	1000	12738797	1000	12738797
2038	UNION EXCISE DUTIES						
203800001	DIRECTION AND ADMINISTRATION	0	0	0	4438233	0	4438233
203800101	COLLECTION CHARGES	0	0	1540	26878129	1540	26878129
203800800	OTHER EXPENDITURE	0	0	0	-94004	0	-94004
203800911	DEDUCT RECOVERIES OF OVERPAYMENTS	0	0	0	-24052	0	-24052
2038	TOTAL UNION EXCISE DUTIES	0	0	1540	31198306	1540	31198306

**A(c) Interest Payment and Servicing of Debt**

2049	INTEREST PAYMENTS						
204903	INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS ETC.						
204903104	INTEREST ON STATE PROVIDENT FUNDS	0	0	3741551	0	3741551	0
204903	TOTAL INTEREST ON SMALL SAVINGS, PROVIDENT FUNDS ETC.	0	0	3741551	0	3741551	0
2049	TOTAL INTEREST PAYMENTS	0	0	3741551	0	3741551	0

**A(d) Administrative Services**

2052	SECRETARIAT - GENERAL SERVICES						
205200090	SECRETARIAT	0	0	0	99167	0	99167
205200911	DEDUCT - RECOVERIES OF OVERPAYMENTS	0	0	0	-6	0	-6
2052	TOTAL SECRETARIAT - GENERAL SERVICES	0	0	0	99161	0	99161

**A(e) Pensions and Miscellaneous General Services**

2071	PENSIONS AND OTHER RETIREMENT BENEFITS						
207101	CIVIL						
207101101	SUPERANNUATION AND RETIREMENT ALLOWANCES	0	0	0	271471	0	271471
207101102	COMMUTED VALUE OF PENSIONS	0	0	0	795937	0	795937
207101104	GRATUITIES	0	0	0	1585042	0	1585042
207101105	FAMILY PENSIONS	0	0	0	12986	0	12986
207101107	CONTRIBUTIONS TO PENSIONS AND GRATUITIES	0	0	0	95	0	95
207101108	CONTRIBUTIONS TO PROVIDENT FUNDS	0	0	0	110	0	110
207101115	LEAVE ENCASHMENT BENEFITS	0	0	0	1057645	0	1057645

207101117	GOVERNMENT CONTRIBUTION FOR DEFINED PENSION CONTRIBUTION SCHEME	0	0	0	537472	0	537472
207101911	DEDUCT RECOVERIES OF OVERPAYMENTS	0	0	0	-9	0	-9
207101	TOTAL CIVIL	0	0	0	4260749	0	4260749
2071	TOTAL PENSIONS AND OTHER RETIREMENT BENEFITS	0	0	0	4260749	0	4260749
Total	A.General	0	0	3744091	48297013	3744091	48297013

**B -Social Services****B(c)Water Supply , Sanitation, Housing and Urban Developemnt**

2216	HOUSING						
221607	OTHER HOUSING						
221607053	MAINTENANCE AND REPAIRS	0	0	0	9296	0	9296
221607	TOTAL OTHER HOUSING	0	0	0	9296	0	9296
2216	TOTAL HOUSING	0	0	0	9296	0	9296

**B(e)Welfare of Scheduled Castes , Scheduled Tribes and other Backward Classes**

2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND						
222580	GENERAL						
222580001	DIRECTION AND ADMINISTRATION	0	0	0	3406	0	3406
222580	TOTAL GENERAL	0	0	0	3406	0	3406
2225	TOTAL WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND MINORITIES	0	0	0	3406	0	3406

**B(g)Social Welfare and Nutrition**

2235	SOCIAL SECURITY AND WELFARE						
223560	OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES						

223560104	DEPOSIT LINKED INSURANCE SCHEME- GOVERNMENT PROVIDENT FUND	0	0	0	9825	0	9825
223560105	GOVERNMENT EMPLOYEES INSURANCE SCHEME	0	0	0	104	0	104
223560	TOTAL OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES	0	0	0	9929	0	9929
2235	TOTAL SOCIAL SECURITY AND WELFARE	0	0	0	9929	0	9929
<b>Total</b>	<b>B -Social</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22631</b>	<b>0</b>	<b>22631</b>

**D -Grants-In-Aid and Contributions**

3605	TECHNICAL AND ECONOMIC CO-OPERATION WITH OTHER COUNTRIES						
360500	TECHNICAL AND ECONOMIC CO-OPERATION WITH OTHER COU						
360500101	CO-OPERATION WITH OTHER COUNTRIES	0	0	0	4781	0	4781
360500	TOTAL TECHNICAL AND ECONOMIC CO-OPERATION WITH OTHER COU	0	0	0	4781	0	4781
3605	TOTAL TECHNICAL AND ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	0	0	0	4781	0	4781
<b>Total</b>	<b>D -Grants-In-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4781</b>	<b>0</b>	<b>4781</b>

<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>3744091</b>	<b>48324425</b>	<b>3744091</b>	<b>48324425</b>
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**Expenditure Heads(Capital Account)****A.Capital Account of General Services**

4047	CAPITAL OUTLAY ON OTHER FISCAL SERVICES						
404700037	CUSTOMS	0	0	0	419182	0	419182



4047	TOTAL CAPITAL OUTLAY ON OTHER FISCAL SERVICES	0	0	0	419182	0	419182
4059	CAPITAL OUTLAY ON PUBLIC WORKS						
405901	OFFICE BUILDINGS						
405901051	CONSTRUCTION	0	0	0	181372	0	181372
405901800	OTHER EXPENDITURE	0	0	0	170837	0	170837
405901	TOTAL OFFICE BUILDINGS	0	0	0	352209	0	352209
4059	TOTAL CAPITAL OUTLAY ON PUBLIC WORKS	0	0	0	352209	0	352209
Total	A. Capital	0	0	0	771391	0	771391

**B.Capital Account of Social Services****B(c)Capital Account of Water Supply, Sanitation, Housing and Urban Development**

4216	CAPITAL OUTLAY ON HOUSING						
421601	GOVERNMENT RESIDENTIAL BUILDINGS						
421601108	RESIDENTIAL BUILDINGS FOR CUSTOMS AND CENTRAL EXCISE EMPLOYEES	0	0	0	54207	0	54207
421601	TOTAL GOVERNMENT RESIDENTIAL BUILDINGS	0	0	0	54207	0	54207
4216	TOTAL CAPITAL OUTLAY ON HOUSING	0	0	0	54207	0	54207
Total	B. Capital	0	0	0	54207	0	54207

**F.Loans and Advances**

7610	LOANS TO GOVERNMENT SERVANTS, ETC.						
761000201	HOUSE BUILDING ADVANCES	0	0	0	350	0	350

761000202	ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES	0	0	0	1190	0	1190
761000204	ADVANCES FOR PURCHASE OF COMPUTERS	0	0	0	3792	0	3792
7610	TOTAL LOANS TO GOVERNMENT SERVANTS, ETC.	0	0	0	5332	0	5332
Total	F.Loans and	0	0	0	5332	0	5332
Total Expenditure		0	0	0	830930	0	830930

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PART I - CONSOLIDATED FUND OF INDIA - RECEIPTS FOR 2015-2016		
Controller : All		
Include: SCT		
Head of Revenue	Head Description	Actual Receipts(Rs.)
(In Thousands of Rupees)		
<b>Receipt Heads(Revenue Account)</b>		
<b>A.Tax Revenue</b>		
<b>A(a)Taxes on Income and Expenditure</b>		
0021	TAXES ON INCOME OTHER THAN CORPORATION TAX	
002100101	INCOME TAX ON UNION EMOLUMENTS INCLUDING PENSIONS	1577975
002100102	INCOME TAX ON OTHER THAN UNION EMOLUMENTS INCLUDING PENSIONS	331976
002100103	SURCHARGE	16111
002100504	PRIMARY EDUCATION CESS	31485
002100505	SECONDARY AND HIGHER EDUCATION CESS	15435
0021	Total TAXES ON INCOME OTHER THAN CORPORATION TAX	1972982
<b>A(c)Taxes on Commodities and Services</b>		
0037	CUSTOMS	
003700101	IMPORTS	2011239613
003700102	EXPORTS	- 5290147
003700103	CESSES ON EXPORTS	1223911
003700104	SALE OF GOLD BY PUBLIC AUCTION	266487
003700105	SALE PROCEEDS OF CONFISCATED GOODS	6089927
003700106	RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES	421
003700107	ANTI DUMPING DUTY	7654217
003700108	SAFEGUARD DUTY	4407929
003700109	ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE	579
003700504	EDUCATION CESS	36870202
003700505	SECONDARY AND HIGHER EDUCATION CESS	17790404
003700700	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998	136
003700800	OTHER RECEIPTS	22508840
0037	Total CUSTOMS	2102762519
0038	UNION EXCISE DUTIES	
003801	SHAREABLE DUTIES	
003801101	BASIC EXCISE DUTIES	1641858217
003801102	AUXILIARY DUTIES OF EXCISE	- 11381518
003801103	ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS	115017
003801104	SPECIAL EXCISE DUTIES	423038
003801	Total SHAREABLE DUTIES	1631014754
003802	DUTIES ASSIGNED TO STATES	
003802101	ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX	- 57772
003802102	EXCISE DUTY ON GENERATION OF POWER	9
003802	Total DUTIES ASSIGNED TO STATES	-57763
003803	NON-SHAREABLE DUTIES	
003803102	AUXILIARY DUTIES OF EXCISE	11370
003803103	SPECIAL EXCISE DUTIES	134357

Controller(s) :

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003803104	ADDITIONAL EXCISE DUTIES ON TEXTILE & TEXTILE ARTICLES	4777
003803105	ADDITIONAL EXCISE DUTY ON T.V.SETS	- 182
003803106	ADDITIONAL EXCISE DUTY ON INDIGENIOUS MOTOR SPIRIT	173006624
003803107	ADDITIONAL EXCISE DUTY ON HIGH SPEED DIESEL OIL	522393223
003803108	NATIONAL CALAMITY CONTINGENT DUTY	51729271
003803109	SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT	170483166
003803110	ADDITIONAL DUTY OF EXCISE ON TEA AND TEA WASTE	1736
003803111	ADDITIONAL DUTY OF EXCISE ON PAN MASALA AND CERTAIN TOBACCO	15619656
003803112	CLEAN ENERGY CESS	126756016
003803504	EDUCATION CESS	468283
003803505	SECONDARY AND HIGHER EDUCATION CESS	217835
003803506	INFRASTRUCTURE CESS	2881587
003803800	OTHER DUTIES	1140765
003803	Total NON-SHAREABLE DUTIES	1064848484
003804	CESSSES ON COMMODITIES	
003804102	CESS ON JUTE	- 992401
003804103	CESS ON TEA	601213
003804104	CESS ON COPRA	4
003804105	CESS ON OIL	262
003804106	CESS ON COTTON	- 427
003804107	HANDLOOM CESS ON RAYON AND ARTSILK FABRS	- 447
003804108	HANDLOOM CESS ON WOOLLEN FABRICS	75
003804109	HANDLOOM CESS ON COTTON FABRICS	80
003804114	CESS ON BIDI	1462707
003804115	CESS ON TOBACCO	3801
003804116	CESS ON RUBBER	30
003804117	CESS ON CRUDE OIL	143106877
003804118	CESS ON COFFEE	199
003804119	CESS ON SUGAR	10084921
003804123	HANDLOOM CESS ON MANMADE FABRICS	2
003804124	CESS ON PAPER	688555
003804125	CESS ON STRAW BOARD	561
003804127	CESS ON VEGETABLE OILS	45
003804128	CESS ON AUTOMOBILES	3863609
003804131	CESS ON MATCHES	650
003804200	CESS ON OTHER COMMODITIES	55695
003804	Total CESSSES ON COMMODITIES	158876011
003860	OTHER RECEIPTS	
003860101	SALE PROCEEDS OF CONFISCATED GOODS	1331
003860800	OTHER RECEIPTS	9135669
003860	Total OTHER RECEIPTS	9137000
0038	Total UNION EXCISE DUTIES	2863818486
0044	SERVICE TAX	
004400101	TAX ON TELEPHONE BILLING	908572
004400102	TAX ON GENERAL INSURANCE PREMIA	114356318
004400103	TAX ON STOCK BROKERAGE COMMISSION	11834948
004400104	ADVERTISING SERVICES	9835948



004400105	COURIER SERVICES	16861120
004400106	RADIO PAGING SERVICES	- 76596
004400107	CUSTOM HOUSE AGENT SERVICES	4085297
004400108	STEAMER AGENT SERVICES	1805299
004400109	AIR TRAVEL AGENT SERVICES	3578936
004400110	HANDAP KEEPER SERVICES	8043658
004400111	CLEARING AND FORWARDING AGENT SERVICES	11387433
004400112	RENT A CAB SCHEME OPERATOR SERVICES	14392472
004400113	OUTDOOR CATERERS SERVICES	5008715
004400114	PANDAL OR SHAMIANA CONTRACTORS SERVICES	1810169
004400115	CONSULTING ENGINEER SERVICES	35998445
004400116	HAN POWER RECRUITMENT SERVICES	131285428
004400117	TOUR OPERATOR SERVICES	9677536
004400118	GOODS TRANSPORT OPERATOR SERVICES	438842
004400119	ARCHITECT SERVICES	5484111
004400120	INTERIOR DECORATION/DESIGNERS SERVICES	1894019
004400121	MECHANISED SLAUGHTER HOUSE SERVICES	16
004400122	UNDER WRITER SERVICES	55754
004400123	CREDIT RATING AGENCY SERVICES	1096516
004400124	CHARTERED ACCOUNTANT SERVICES	14611863
004400125	COST ACCOUNTANT SERVICES	123421
004400126	COMPANY SECRETARY SERVICES	400809
004400127	REAL ESTATE AGENT/CONSULTANT SERVICES	4688456
004400128	SECURITY/DETECTIVE AGENCY SERVICES	33924415
004400129	MARKET RESEARCH AGENCY SERVICES	2049511
004400130	MANAGEMENT CONSULTANT SERVICES	44880975
004400131	SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE	7039766
004400132	PHOTOGRAPHY SERVICES	836915
004400133	CONVENTION SERVICE	781900
004400134	LEASED CIRCUIT SERVICE	132004
004400135	TELEGRAPH SERVICE	12273
004400136	TELEX SERVICE	1643
004400137	FACSIMILE SERVICE	795
004400138	ON-LINE INFORMATION AND DATABASE ACCESS AND/OR RETRIEVAL	8232665
004400139	VIDEO TAPE PRODUCTION SERVICE	1711171
004400140	SOUND RECORDING SERVICE	273202
004400141	BROADCASTING SERVICE	21964844
004400142	INSURANCE AUXILIARY SERVICES	11041169
004400143	BANKING AND OTHER FINANCIAL SERVICES	109985777
004400144	PORT SERVICES	31740789
004400145	SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR	11958799
004400146	LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILIARY SERVICES	60603546
004400147	CARGO HANDLING SERVICES	14515057
004400148	STORAGE AND WAREHOUSE SERVICES	7936635
004400149	EVENT MANAGEMENT SERVICES	6387770
004400150	RAIL TRAVEL AGENT SERVICES	788933
004400151	HEALTH CLUB AND FITNESS CENTERS SERVICES	1965112

004400152	BEAUTY PARLOURS SERVICES	2347360
004400153	FASHION DESIGNING SERVICES	162377
004400154	CABLE OPERATORS SERVICES	2381970
004400155	DRYCLEANING SERVICES	534096
004400156	BUSINESS AUXILIARY SERVICES	95633108
004400157	COMMERCIAL TRAINING AND COACHING CENTRE	16577395
004400158	COMMISSIONING AND INSTALLATION AGENCY	30925868
004400159	FRANCHISE SERVICE	3551582
004400160	INTERNET CAFE	137185
004400161	MAINTENANCE AND REPAIR SERVICE	57516219
004400162	A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND	13105921
004400163	BUSINESS EXHIBITION SERVICES	2210675
004400164	AIRPORT SERVICES	25409255
004400165	TRANSPORT OF GOODS BY ROAD	73282512
004400166	TRANSPORT OF GOODS BY AIR	1908725
004400167	SURVEY AND EXPLORATION OF MINERALS	1801430
004400168	OPINION POLL SERVICES	5965
004400169	INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	30941656
004400170	FORWARD CONTRACT SERVICES	408875
004400171	TV RADIO PROGRAMME PRODUCTION	3224225
004400172	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL	18930154
004400173	TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)	699729
004400174	TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT	5923137
004400175	SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND	4841358
004400176	DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY	2916275
004400177	SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT	925155
004400178	CLEANING SERVICES OTHER THAN IN RELATION TO	9613036
004400179	MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS	5466002
004400180	PACKAGING SERVICES	758777
004400181	MAILING LIST COMPILATION AND MAILING	72400
004400182	CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE	34742437
004400183	SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE	15578
004400184	SERVICE PROVIDED BY A SHARE TRANSFER AGENT	776261
004400185	AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT	3714163
004400186	SERVICE PROVIDED BY A RECOVERY AGENT	2246173
004400187	SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT	12136161
004400188	SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER	3980643
004400189	TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY	32472525
004400190	TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER	6851251
004400191	BUSINESS SUPPORT SERVICES	105968620
004400192	AUCTIONEERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER	278012
004400193	PUBLIC RELATIONS SERVICE	656828
004400194	SHIP MANAGEMENT SERVICES	1104577
004400195	INTERNET TELEPHONY SERVICE	2945215
004400196	TRANSPORT OF PERSONS BY CRUISE SHIP	18898
004400197	CREDIT CARD, DEBIT CARD, CHANGE CARD OR PAYMENT CARD RELATED	16333553
004400198	SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO	125845193



004400199	SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS	32317925
004400200	SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY	85713100
004400201	SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT	114344111
004400202	SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR	1552512
004400203	SERVICES PROVIDED BY ANY PERSON EXCPT BANKING CO. OR FI INCLDNG	431621
004400204	SERVICE PROVIDED IN RELATION TO DESIGN SERVICES	1622289
004400205	SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION	61013014
004400206	SERVICES PROVIDED BY AN INSURER ON LIFE INSURANCE BUSINESS, IN	2423495
004400207	SERVICES PROVIDED BY A RECONIZED STOCK EXCHANGE IN RELATION TO	1427012
004400208	SERVICES PROVIDED BY A RECONIZED/REGISTERED ASSOCIATION IN	384843
004400209	SERVICES PROVIDED BY A PROCESSING AND CLEARING HOUSE IN	480423
004400210	SERVICES PROVIDED BY ANY PERSON IN RELATION TO SUPPLY OF	27322345
004400211	COSMETIC SURGERY OR PLASTIC SURGERY SERVICE	525867
004400212	TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS	2974143
004400213	LEGAL CONSULTANCY SERVICE	14767055
004400214	SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF	488780
004400215	HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY	601323
004400216	SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES	15011
004400217	SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS	1976464
004400218	SERVICES OF PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY	582142
004400219	SERVICES PROVIDED BY ELECTRICITY EXCHANGE	309041
004400220	SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B)	5488078
004400221	SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE	995170
004400222	SERVICES OF AIRCONDITONED RESTURANTS	13716843
004400223	SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS	17102625
004400224	ALL TAXABLE SERVICES	38250750
004400225	OTHER TAXABLE SERVICES	38554062
004400504	PRIMARY EDUCATION CESS	8474438
004400505	SECONDARY AND HIGHER EDUCATION CESS	4130301
004400506	SWACHH BHARAT CESS	39015772
004400800	OTHER RECEIPTS	- 2148484
0044	Total SERVICE TAX	2065503752
Total	A. Tax Revenue	7034057739

**B. Non-Tax Revenue****B(h) Interest Receipts, Dividends and Profits**

0049	INTEREST RECEIPTS	
004903	OTHER INTEREST RECEIPTS OF CENTRAL GOVERNMENT	
004903800	OTHER RECEIPTS	57080
004903	Total OTHER INTEREST RECEIPTS OF CENTRAL GOVERNMENT	57080
0049	Total INTEREST RECEIPTS	57080

**B(c) Other Non-Tax Revenue****B(c) (i) General Services**

0070	OTHER ADMINISTRATIVE SERVICES	
007001	ADMINISTRATION OF JUSTICE	
007001800	OTHER RECEIPTS	38

007001	Total ADMINISTRATION OF JUSTICE	38
007060	OTHER SERVICES	
007060115	RECEIPTS FROM GUEST HOUSES GOVT HOSTELS ETC	207
007060118	RECEIPTS UNDER RIGHT TO INFORMATION ACT, 2005	738
007060800	OTHER RECEIPTS	2174
007060	Total OTHER SERVICES	3119
0070	Total OTHER ADMINISTRATIVE SERVICES	3157
0071	CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREME NT BENEFITS	
007101	CIVIL	
007101101	SUBSCRIPTIONS AND CONTRIBUTIONS	2070
007101500	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	- 509
007101800	OTHER RECEIPTS	2323
007101	Total CIVIL	3884
0071	Total CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER	3884
0075	MISCELLANEOUS GENERAL SERVICES	
007500101	UNCLAIMED DEPOSITS	33
007500800	OTHER RECEIPTS	9209
0075	Total MISCELLANEOUS GENERAL SERVICES	9242
<b>B(c) (ii) Social Services</b>		
0210	MEDICAL AND PUBLIC HEALTH	
021001	URBAN HEALTH SERVICES	
021001103	CONTRIBUTIONS FOR CENTRAL GOVERNMENT HEALTH SCHEME	70118
021001	Total URBAN HEALTH SERVICES	70118
0210	Total MEDICAL AND PUBLIC HEALTH	70118
0216	HOUSING	
021601	GOVERNMENT RESIDENTIAL BUILDINGS	
021601106	GENERAL POOL ACCOMMODATION	66828
021601	Total GOVERNMENT RESIDENTIAL BUILDINGS	66828
021680	GENERAL	
021680800	OTHER RECEIPTS	261
021680	Total GENERAL	261
0216	Total HOUSING	67089
0235	SOCIAL SECURITY AND WELFARE	
023560	OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES	
023560105	GOVERNMENT EMPLOYEES INSURANCE SCHEME	70
023560	Total OTHER SOCIAL SECURITY AND WELFARE PROGRAMMES	70
0235	Total SOCIAL SECURITY AND WELFARE	70
Total	B.Non-Tax Revenue	210640
<b>Total Receipt Heads(Revenue Account)</b>		
		<b>7034268379</b>
<b>Receipt Heads(Capital Account)</b>		
<b>F.Loans and Advances</b>		
7610	LOANS TO GOVERNMENT SERVANTS, ETC.	
761000201	HOUSE BUILDING ADVANCES	31354
761000202	ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES	7556
761000203	ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	- 7
761000204	ADVANCES FOR PURCHASE OF COMPUTERS	6963


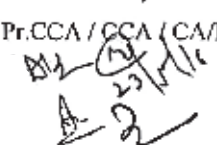


761000800	OTHER ADVANCES	126
7610	Total LOANS TO GOVERNMENT SERVANTS, ETC.	45992
Total	F.Loans and Advances	45992
Total Receipt Heads(Capital Account)		45992

  
23/5  
Pr.CCA/CC  
  
23/5/16  


PART III - PUBLIC ACCOUNT OF INDIA FOR 2015-2016		
Controller : All		
Include: SCT		
Receipts	Major & Minor Head of Account	Disbursements
(In Thousands of Rupees)		
	I. Small Savings, Provident Funds etc.	
0	I(a) National Small Savings Fund	0
9627004	I(b) State Provident Funds	5813425
48386	I(c) Other Accounts	90529
9675390	Total I. Small Savings, Provident Funds etc.	5903954
	J. Reserve Funds	
322000	J(b) Reserve Funds not bearing Interest	172762
322000	Total J. Reserve Funds	172762
	K. Deposits and Advances	
0	K(a) Deposits bearing Interest	0
82086	K(b) Deposits not bearing Interest	99897
325	K(c) Advances	384
82411	Total K. Deposits and Advances	100281
	L. Suspense and Miscellaneous	
-1712200	L(b) Suspense	-1094534
787994792	L(c) Other accounts	7773666216
786282592	Total L. Suspense and Miscellaneous	7772571682
	M. Remittances	
0	M(a) Money Orders and Other Remittances	-971361
0	Total M. Remittances	-971361
796362393	Total Public Account	7777777318

Controller: CBEC (035)

  
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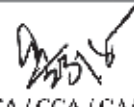

PART III - PUBLIC ACCOUNT OF INDIA FOR 2015-2016			
Controller : All			
Include: SCT			
Receipts	Major & Minor Head of Account	Head Description	Disbursements
(In Thousands of Rupees)			
	<b>I. Small Savings, Provident Funds etc.</b>		
	<b>I(b) State Provident Funds</b>		
	8009	STATE PROVIDENT FUNDS	
	800901	CIVIL	
9620964	800901101	GENERAL PROVIDENT FUNDS	5812563
6040	800901102	CONTRIBUTORY PROVIDENT FUND	862
9627004	800901	TOTAL CIVIL	5813425
9627004	8009	TOTAL STATE PROVIDENT FUNDS	5813425
9627004	Total	I(b) State Provident Funds	5813425
	<b>I(c) Other Accounts</b>		
	8011	INSURANCE AND PENSION FUNDS	
33603	801100103	CENTRAL GOVERNMENT EMPLOYEES GROUP	90529
33603	8011	TOTAL INSURANCE AND PENSION FUNDS	90529
	8014	POSTAL LIFE INSURANCE SCHEMES	
	801401	POSTAL LIFE INSURANCE SCHEME	
625	801401102	PLI WHOLE LIFE ASSURANCE SCHEMES	0
14158	801401104	PLI ENDOWMENT ASSURANCE SCHEMES	0
14783	801401	TOTAL POSTAL LIFE INSURANCE SCHEME	0
14783	8014	TOTAL POSTAL LIFE INSURANCE SCHEMES	0
48386	Total	I(c) Other Accounts	90529
9675390	Total	I. Small Savings, Provident Funds etc.	5903954
	<b>J. Reserve Funds</b>		
	<b>J(b) Reserve Funds not bearing Interest</b>		
	8229	DEVELOPMENT AND WELFARE FUNDS	
176350	822900120	CUSTOMS AND CENTRAL EXCISE WELFARE FUND	97661
145650	822900122	CUSTOMS AND CENTRAL EXCISE SPECIAL FUND	75101
322000	8229	TOTAL DEVELOPMENT AND WELFARE FUNDS	172762
322000	Total	J(b) Reserve Funds not bearing Interest	172762
322000	Total	J. Reserve Funds	172762
	<b>K. Deposits and Advances</b>		
	<b>K(b) Deposits not bearing Interest</b>		
	8443	CIVIL DEPOSITS	
75856	844300101	REVENUE DEPOSITS	99301
3420	844300103	SECURITY DEPOSITS	596
633	844300106	PERSONAL DEPOSITS	0
2172	844300124	UNCLAIMED DEPOSITS IN THE G P FUND	0
5	844300800	OTHER DEPOSITS	0
82086	8443	TOTAL CIVIL DEPOSITS	99897
82086	Total	K(b) Deposits not bearing Interest	99897
	<b>K(c) Advances</b>		

Controller (s) :  
Accounts Informatics Division

CBEC (035)  
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	8550	CIVIL ADVANCES	
325	855000104	OTHER ADVANCES	384
325	8550	TOTAL CIVIL ADVANCES	384
325	Total	K(c)Advances	384
82411	Total	K. Deposits and Advances	100281
	<b>L.Suspense and Miscellaneous</b>		
	<b>L(b) Suspense</b>		
	8658	SUSPENSE ACCOUNTS	
338091	865800101	PAY AND ACCOUNTS OFFICES SUSPENSE	714
1295	865800102	SUSPENSE ACCOUNT (CIVIL)	-3209
-2041505	865800108	PUBLIC SECTOR BANK SUSPENSE	-1085882
39	865800113	PROVIDENT FUND SUSPENSE	0
-10120	865800136	CUSTOMS RECEIPTS AWAITING TRANSFER TO THE	0
0	865800138	OTHER NOMINATED BANKS (PRIVATE SECTOR	-6157
-1712200	8658	TOTAL SUSPENSE ACCOUNTS	-1094534
-1712200	Total	L(b) Suspense	-1094534
	<b>L(c) Other accounts</b>		
	8670	CHEQUES AND BILLS	
-658555	867000102	PAY AND ACCOUNTS OFFICES CHEQUES	3681
-2103748	867000103	DEPARTMENTAL CHEQUES	0
261	867000106	TELECOMMUNICATION ACCOUNTS OFFICE CHEQUES	0
-107645	867000110	ELECTRONIC ADVICES	0
221462	867000111	PAY AND ACCOUNTS OFFICES ELECTRONIC	0
-2648225	8670	TOTAL CHEQUES AND BILLS	3681
	8672	PERMANENT CASH IMPREST	
2	867200101	CIVIL	-4
2	8672	TOTAL PERMANENT CASH IMPREST	-4
	8675	DEPOSITS WITH RESERVE BANK	
790643015	867500101	CENTRAL CIVIL	7773662539
790643015	8675	TOTAL DEPOSITS WITH RESERVE BANK	7773662539
787994792	Total	L(c) Other accounts	7773666216
786282592	Total	L.Suspense and Miscellaneous	7772571682
	<b>M.Remittances</b>		
	<b>M(a) Money Orders and Other Remittances</b>		
	8782	CASH REMITTANCES AND ADJUSTMENTS BETWEEN	
	878200	CASH REMITTANCES AND ADJUSTMENTS BETWEEN	
0	878200108	OTHER DEPARTMENTAL REMITTANCES	-971361
0	878200	TOTAL CASH REMITTANCES AND ADJUSTMENTS	-971361
0	8782	TOTAL CASH REMITTANCES AND ADJUSTMENTS	-971361
0	Total	M(a) Money Orders and Other Remittances	-971361
0	Total	M.Remittances	-971361
796362393	<b>Total Public Account</b>		<b>7777777318</b>

  
 Pr.CCA / CCA / CA/HOD  
 25/11/16  




Grant Wise Break Up of Expenditure in SCT For Financial Year : 2015-2016[Annx-IX]										
Controller : 035 - CBEC								(In thousands of rupees)		
		Plan-Expenditure				Non Plan-Expenditure				Total
		Revenue		Capital		Revenue		Capital		
Grant No	Major Head	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
<b>Own Grant:</b>										
045	2037	0	0			1000	12738797			12739797
	2038	0	0			1540	31198306			31199846
	2216	0	0			0	9296			9296
	4047			0	0			0	419182	419182
	4059			0	0			0	352209	352209
	4216			0	0			0	54207	54207
	Grant Total (045)					2540	43946399		825598	44774537
	Own Grant(s) Total:					2540	43946399		825598	44774537
<b>Other Grants:</b>										
033	3605	0	0			0	4781			4781
	Grant Total (033)						4781			4781
036	2049	0	0			3741551	0			3741551
	Grant Total (036)					3741551				3741551
038	7610			0	0			0	5332	5332
	Grant Total (038)								5332	5332
041	2071	0	0			0	4260564			4260564
	2235	0	0			0	9929			9929
	Grant Total (041)						4270493			4270493
043	2052	0	0			0	99161			99161
	Grant Total (043)						99161			99161
091	2225	0	0			0	3406			3406
	Grant Total (091)						3406			3406
900	2071	0	0			0	185			185
	Grant Total (900)						185			185
	Other Grants Total:					3741551	4378026		5332	8124909
	Grand Total					3744091	48324425		830930	52899446
<b>SCT</b>										

Pr.CCA / CCA / GA/H(O)D

**OFFICE OF THE PR. CHIEF CONTROLLER OF ACCOUNTS  
CENTRAL BOARD OF EXCISE & CUSTOMS  
A.G.C.R. BUILDING, NEW DELHI - 110001.**

**CHECK LIST FOR SUBMISSION OF STATEMENT OF CENTRAL TRANSACTIONS**

1. E-lekha generated report of SCT (one summary, three abstract and three detailed reports) are enclosed.
2. Reasons for minus transactions appearing in the SCT are furnished.
3. Grant wise break up of all expenditure transactions is enclosed.
4. Major head wise break up of Pay & Allowances for the year 2015-16 is furnished.
5. The corresponding loan Major/Sub Major/Minor Head wise details of Interest Receipt is furnished.
6. State/UT wise details of each transaction under Major Head 7601 and 7602 are Not applicable.
7. State/UT wise details showing corresponding loan Major/Sub Major/Minor Heads in respect of each transaction under Major Head 0049 is also not applicable to this organisation.
8. Company wise break up of dividends received and the year to which the dividend pertain is also not applicable to our organisation.
9. All receipts and expenditure transactions (under revenue head) are compared with the previous year and reasons for marked variations have been furnished.
10. All the prescribed certificates have been furnished.
11. Details of Disinvestment of Govt.'s equity holding are not applicable to this Organisation.
12. Information on Subsidies is not applicable to this Organization.

22/5/16  
**Sr. Accounts Officer**

  
**Counter Signed.**

**Pr. Chief Controller of Accounts.**



**Pr. Chief Controller of Accounts  
Central Board of Excise & Customs  
A.G.C.R. Building, I.P. Estate  
New Delhi-110002**

**Subject: Statement of Central Transactions for the year 2015-2016.**

The Statement of Central Transaction (SCT) for the year 2015-2016 in respect of accounts of this organization has been submitted to CGA office through e-lekha module on 20/05/2016.

As per guideline issued by CGA vide OM No G.25018/1/2015-16/MF-CGA/FA/TS/82 dated 25/02/2016 (P-3) printout of the same is submitted for signature of Pr.CCA for onward transmission to office of the Controller General of Accounts.

Three sets (2+1) of the S.C.T. are submitted please.

A/C  
AAO (AA)  
23/5

~~Pr. CCA (MS)~~

In Continuation of above note:-

⇒ SCT for 2015-16 has been submitted to CGA office on 20.5.16. The print out of same is placed at v/c

⇒ Reasons for minor booking, reasons for increase over previous year, interest on loan & advances (minor head work) has been duly filled up.

⇒ Checklist to be enclosed with SCT has been properly checked & signed.

3 sets (2+1) of SCT are submitted for

Kind approval/signature of Pr. CCA

Pr. CCA  
23/5/16

CCA (MS) / MS  
23/5/16

~~CCA~~

The SCT for FY 2015-16 has been prepared in respect of CBEC (Controller no. 035)

— control —→

From pre-page

on the basis of March (Supply I) Accounts of 2015/16. Various statements of SCT are placed opposite for appeal and signature Pl. In the statement of "Reasons for Minus Booking", various items/heads having (-) booking have been shown for which detailed analysis and clearance will be done in the current FY/year.

Submitted for appeal & signature Pl. The last date of submission of SCT was 20/5/2016 and it was uploaded on e-lekha system on that day itself. The print copy with signatures is being submitted now.  
Issue please.

Pr CCA

Prigam  
23/5/16

Manoj Mehta  
23/5/16  
मुख्य लेखी / MANOJ MEHTA  
मुख्य लेखी प्रियन्तक / Chief Controller of Accounts

**ARCHANA NIGAM**  
PR. CCA

CCA (A/C) Manoj Mehta  
23/5

GAO (A/C/comp)

Manoj Mehta  
23/5/16  
Issue & Sign & copy to me  
MANOJ

Pr CCA/77  
23/5/16





# Contact Number of Officers in the Office of Pr. CCA (CBEC), Department of Revenue, Ministry of Finance

S.No	Name and Designation	Office Address	Contact No./Email ID
1.	Archana Nigam Principal Chief Controller of Accounts	AGCR Building, Room No. 105, 1st Floor	Ph.: 91-11-23702279 Fax: 91-11-23702423 Ph.: (R) 91-11-23882344 archana.nigam@nic.in
2.	Pradeep Kr. Berwah Chief Controller of Accounts	AGCR Building, Room No. 103, 1st Floor	Ph.: 91-11-23702428 Ph.: (R) 91-11-23702423 pradeepberwah@yahoo.com
3.	Manoj Sethi Chief Controller of Accounts	AGCR Building, Room No. 107, 1st Floor	Ph.: 91-11-23702430 Ph.: (R) 91-11-24105548 manoj.sethi@nic.in
4.	Alok Kumar Verma Controller of Accounts	AGCR Building, Room No. 108-B, 1st Floor	Ph.: 91-11-23702480 alok.verma@nic.in
5.	Dy. Controller of Accounts (Vacant)	AGCR Building, Room No. 106-B, 1st Floor	
6.	Assistant Controller of Accounts (Vacant)	AGCR Building,	

## Zonal Officers

S.No	Name and Designation	Office Address	Contact No./Email ID
1.	Supriya Devasthali Controller of Accounts O/o Controller of Accounts (WZ)	9th Floor, New Custom House Ballard State Mumbai	Ph: 91-22-22757883 Mob No. 07738591222 cbecwz@gmail.com
2.	Deo Kumar Dy. Controller of Accounts (EZ)	MS Building, Customs House 6th Floor, 15/1, Strand Road, Kolkata	Ph: 91-33-22436706 Fax: 91-33-22435417 dcacbecezkolkata@gmail.com
3.	K. David Raju Dy. Controller of Accounts (SZ)	Room No. 306A, 3rd Floor, Central Excise Annexe Building 121, Mahatma Gandhi Road, Chennai	Ph: 91-44-28331044, 28330644 Mob No. 09490751225 Fax: 91-44-28331065 Dr.davidr_home@yahoo.co.in

# Accounts & Compilation Section, O/o Pr. CCA, CBEC Department of Revenue, Ministry of Finance

S.No	Name and Designation	Office Address	Contact No./Email ID
1	Smt. Meenakshi Chaudhry Sr. Accounts Officer	AGCR Building, Room No. A-105 1st Floor	Ph.: 91-11-23702274 Mob. No. 9953546968 vaishalichaudhry96@gmail.com
2	Shri Anil Kumar Assistant Accounts Officer	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob. No. 9013273064 anilkumar196903@gmail.com
3	Mrs. Sapna Darbari Assistant Accounts Officer	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No. 9811518334 pccacbecflashfigure@gmail.com
4	Shri R.N.Meena Sr. Accountant	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No. 9013096634 pccacbecflashfigure@gmail.com
5	Smt. Asha Kumar Sr. Accountant	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No. 9818660350 pccacbecflashfigure@gmail.com
6	Shri Jitender Kumar Sr. Accountant	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No. 8800103151 jk99116@gmail.com
7	Shri Anup Kumar Sinha Sr. Accountant	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No 7827844396 hianupsinha@gmail.com
8	Smt. Neeta Nayyar Data Entry Operator	AGCR Building, Room No. A-115 1st Floor	Ph.: 91-11-23702308 Mob No. 9871558619 pccacbecflashfigure@gmail.com





# PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS

Central Board of Excise & Customs, Department of Revenue  
Ministry of Finance, New Delhi

DGACR Building, 1st Floor, 'B' Wing, I.P. Estate, New Delhi - 110002