

**EXCESSES OVER VOTED GRANTS AND CHARGED  
APPROPRIATIONS (2020-21)**

[Action Taken by the Government on the Observations/Recommendations of the  
Committee contained in their Sixty - sixth Report (17<sup>th</sup> Lok Sabha)]

**PUBLIC ACCOUNTS COMMITTEE  
(2023-24)**

**ONE HUNDRED AND THIRTY-SEVENTH REPORT**

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**SEVENTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

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PAC NO. 2367

**ONE HUNDRED AND THIRTY-  
SEVENTH REPORT**

**PUBLIC ACCOUNTS COMMITTEE**  
**(2023-24)**

(SEVENTEENTH LOK SABHA)

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सत्यमेव जयते

*Presented to Hon'ble Speaker, Lok Sabha on : 23.02.2024*

*Presented to Lok Sabha on: .02.2024*

*Laid in Rajya Sabha on: .02.2024*

**LOK SABHA SECRETARIAT  
NEW DELHI**

**February, 2024 /Phalgun, 1945 (Saka)**

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\* not appended to cyclostyled copy of the report

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**  
**(2023-24)**

**Shri Adhir Ranjan Chowdhury - Chairperson**

**MEMBERS**

**LOK SABHA**

2. Shri Thalikkottai Rajuthevar Baalu
3. Shri Subhash Chandra Baheria
4. Shri Bhartruhari Mahtab
5. Shri Jagdambika Pal
6. Shri Vishnu Dayal Ram
7. Shri Pratap Chandra Sarangi
8. Shri Rahul Ramesh Shewale
9. Shri Gowdar Mallikarjunappa Siddeshwara
10. Shri Brijendra Singh
11. Shri Rajiv Ranjan Singh *alias* Lalan Singh
12. Dr. Satya Pal Singh
13. Shri Jayant Sinha
14. Shri Balashowry Vallabbhaneni
15. Shri Ram Kripal Yadav

**RAJYA SABHA**

16. Shri Shaktisinh Gohli
17. Dr. K. Laxman
18. Shri Derek O' Brien\*
19. Shri Tiruchi Siva
20. Dr. M. Thambidurai
21. Shri Ghanshyam Tiwari
22. Dr. Sudhanshu Trivedi

**Secretariat**

1. Shri Sanjeev Sharma - Joint Secretary
2. Smt. Bharti Sanjeev Tuteja - Director
3. Ms. Khyati - Assistant Committee Officer

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\* Elected w.e.f. 19.08.2023 consequent upon retirement of Shri Sukhendu Sekhar Ray, MP on 18.08.2023.

## INTRODUCTION

1. I, the Chairperson, Public Accounts Committee (2023-24) having been authorised by the Committee, do present this One Hundred and Thirty-seventh Report (Seventeenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their Sixty-sixth Report on 'Excesses Over Voted Grants and Charged Appropriations (2020-21)' relating to various ministries.

2. The Sixty-sixth Report was presented to Lok Sabha/laid in Rajya Sabha on 25<sup>th</sup> July, 2023. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the One Hundred and Thirty Seventh Report at their sitting held on 19<sup>th</sup> February 2024. Minutes of the Sitting are given at Appendix I.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in bold in the body of the Report.

4. The Committee also place in record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and the Office of the Comptroller and Auditor General of India.

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the Sixty-sixth Report (Seventeenth Lok Sabha) is given at Appendix-II.

NEW DELHI;  
20 February, 2024  
01 Phalgun, 1945 (Saka)

ADHIR RANJAN CHOWDHURY  
Chairperson,  
Public Accounts Committee

## CHAPTER-I

### INTRODUCTORY

This Report of the Public Accounts Committee deals with the Action Taken by the Government on the Observations and Recommendations of the Committee contained in their Sixty-sixth Report (17<sup>th</sup> Lok Sabha) on "Excesses over Voted Grants and Charged Appropriations (2020-21)".

2. The Sixty-sixth Report (17<sup>th</sup> Lok Sabha), which was presented to Lok Sabha/laid in Rajya Sabha on 25<sup>th</sup> July, 2023, contained 6 Observations and Recommendations. Action Taken Notes in respect of all the Observations and Recommendations have been received from the Ministries/Departments concerned are broadly categorized as under :

- (i) Observations/Recommendations which have been accepted by the Government:

*Para Nos.1-6*

**Total: 6  
Chapter - II**

- (ii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

*Para No. NIL*

**Total: NIL  
Chapter - III**

- (iii) Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration:

*Para No. NIL*

**Total: NIL  
Chapter - IV**

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies:

*Para No. NIL*

**Total: NIL  
Chapter -V**

A. Recommendation Para No. 2

3. Excess expenditure despite obtaining Supplementary Grants

The Committee are constrained to observe that in all the three cases of excess registering Grants/Appropriations, the excess expenditure had been incurred by Ministries/Departments concerned even after obtaining large amount of Supplementary Grants. The percentage of excess expenditure over the Supplementary Grants in respect of these three cases ranged from 0.12 per cent in Grant No-18 — Ministry of Defence (Misc) to 37.7 per cent in Grant No.-15 — Department of Food and Public Distribution. From the scrutiny of Grant-wise position of obtaining Supplementary Grants and excess expenditure incurred thereafter, the Committee find that the Supplementary Grants to the tune of ₹314557.83 crore was allocated for Grant No.-15 — Department of Food and Public Distribution but this amount was short by ₹ 118648.60 crore. In case of Grant No.18 — operated by Ministry of Defence under Civil Sector, though Supplementary Grant of ₹1599.00 crore was obtained, yet an excess expenditure of ₹ 1.92 crore was incurred. " Similarly, under Grant No.-21-Defence Pensions, the Ministry of Defence obtained Supplementary Grants of ₹ 1.41 crore which remained inadequate and resulted into excess expenditure of ₹ 0.52 crore. In this regard though the Committee have repeatedly cautioned the Ministries/Departments in the past against incurring excess expenditure despite obtaining Supplementary Grants, this trend continues unabated. While taking note of the trend of incurring excess expenditure year after year despite the recommendations of PAC which are followed up by instructions/guidelines issued by the Ministry of Finance (Department of Economic Affairs), the Committee are inclined to conclude that not only the Budget Estimates are made inadequately, but even at Supplementary Demands stage, the requirements projected are not realistic. The Committee are of the view that when the Ministries/Departments have opportunities to obtain Supplementary Demands for Grants during three Sessions of Parliament in a year, there is no reason for incurring excess expenditure being inevitable. Only last year, while scrutinizing this phenomenon, the PAC, in their 53<sup>rd</sup> Report (17% L.S.), had emphasized upon the Ministry of Finance (Department of Economic Affairs) to formulate an effective mechanism to be followed by all the Ministries/Departments to strengthen their financial control so as to avoid incurring excess expenditure in cases where Supplementary Grant has been obtained. ~~Strict instructions are to be given to the Budget Controlling Authorities of the defaulting~~ Ministries/Departments to scrupulously adhere to this principle. While reiterating their earlier

recommendation, the Committee would like to be apprised of the action taken in this regard, and outcome thereof.

4. In their Action Taken Note, the Ministry of Consumer Affairs, Food and Public Distribution stated as follows:

*" It has always been the effort of Department of Food and Public Distribution to strictly adhere to the guidelines and rules given by the Ministry of Finance. Now, the department has take up the matter with MoF for regulization of excess expenditure. In the present case excess expenditure amount ₹ 118648.60 crore over supplementary grant was on account of direction given by MoF in order to clear outstanding NSSF loan. "*

5. In their Action Taken Note, the Ministry of Defence stated as follows:

*In this connection it is mentioned that initially there was an allotment of Rs.5.90 crore only undercharged portion under Defence Pensions of various pensionary heads taking into consideration the pace of the expenditure under charged portion PCDA(P), Allahabad had projected supplementary demands for Rs. 1.41 crore under charged portion under Grant No. -21- Defence Pensions. As the Court cases involving approximately for Rs.93.05 lakhs were finalized in the month of March 2021 during the financial years 2020-21, it resulted in excess booking. Further, this Ministry is of the view that it is not possible to accurately forecast court decrees and their impact in terms of charged expenditure during the year. It is also important to mention here that in the Financial Year 2021-22 and 2022-23 there is no excess expenditure under the Charged Section of the Defence Pensions Grant.*

*Regarding MoD(Civil) Grant it is submitted that under Capital Section (Voted) the Original Appropriation of ₹. 7206. 00 crs. was augmented by a Supplementary Appropriation of ₹. 1599.00 crs. obtained in March,2021. Against the Final Appropriation of ₹.8805.00 crs. the actual expenditure was ₹. 8806.91 crs. resulting in an excess expenditure of ₹.1.91 crs. The excess expenditure was incurred due to requirement of additional funds of ₹. 3.40 crs. towards Acquisition of Ships & Fleet and there was a savings of ₹. 0.19 crs. under head "Land Acquisition (Major Works)" thus resulting the overall excess of ₹. 3.21 crs. in respect of the Coast Guard Organisation . Further in Defence Estate Organisation an excess of ₹. 0.41crs. occurred due to requirement of additional funds towards Construction of Office Building and similarly an excess of ₹.6.20 crs. occurred due to more works carried out by Border Road Organisation. The total excess expenditure was Rs. 9.82 crs. and the total savings was ₹. 7.91crs. under the Capital portion of Grant thus resulting in an overall*



excess of Rs. 1.91 crs. The total excess of ₹1.91crs. against the Final Grant of ₹. 8805.00 crs. comes to 0.02 percent which is marginal. Though there is a marginal excess expenditure under the Capital Section of the Grant, however, there is an overall savings under MoD(Civil) Grant in the FY 2020-21. Further in the successive Financial years i.e. 2021-22 and 2022-23 there is no excess expenditure either in the Capital Section or in the overall Grant.

As a measure of control, necessary instructions have been issued to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their budget proposals on realistic basis taking into consideration all the related aspects such as commitments, trend of expenditure and the anticipated expenses and concrete remedial action taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds of the expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2023 dt 26.09.2023 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil Estimate) in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24.

6. The Committee observed that in all the three cases of excess registering Grants/Appropriations, the excess expenditure had been incurred by Ministries/Departments concerned even after obtaining large amount of Supplementary Grants. The Committee had noted that in spite of their repeated cautioning, the trend continued unabated. The Committee were, therefore, inclined to conclude that not only the Budget Estimates were made inadequately, but even at Supplementary Demands stage, the requirements projected were not realistic. The Committee, accordingly, reiterated their recommendation and emphasized ~~upon the Ministry of Finance (Department of Economic Affairs) to formulate an~~ effective mechanism to be followed by all the Ministries/Departments to strengthen their financial control so as to avoid incurring excess expenditure in

cases where Supplementary Grant has been obtained. The Committee note from the reply of the Department of Food and Public Distribution that efforts are always made to strictly adhere to the guidelines and rules given by the Ministry of Finance. Further, the Committee note from the reply of the Ministry of Defence that the total excess expenditure during 2010-21 was Rs. 9.82 crs. and the total savings was ₹. 7.91crs. under the Capital portion of Grant resulting in an overall excess of Rs. 1.91 crs which is marginal against the Final Grant of ₹. 8805.00 crs. The Committee are disappointed to note the casual attitude of Ministry of Defence towards incurring excess expenditure and impress upon the MoD to strengthen the financial controls with a view to completely avoiding excess expenditure, more so, in cases where Supplementary Grant has already been obtained. Further, Department of Economic Affairs may issue strict instructions to the Budget Controlling Authorities of all Ministries/Departments to scrupulously adhere to this principle. The Committee would like to be apprised of the action taken in this regard, and outcome thereof.

**B. Recommendation Para No. 3**

7. The Committee find that incurring excess expenditure has been a recurring phenomenon in all the sectors viz. Civil, Defence Services, Postal Services and Railways. The scrutiny of excess expenditure incurred by various Ministries/Departments during the last ten years reveals that in Civil Sector, the excess expenditure which was reduced to a considerable extent during the year 2018-19 (₹0.22 crore under one Grant) has again witnessed an upward trend during the year 2019-20 (₹31936.47 crore under two Grants) and 2020-21 (₹118651.04 crore under three Grants). Further, in regard to Appropriation Accounts – Defence Services, it has been revealed that during the last ten years period, there were only two years (*i.e.* 2015-16 & 2020-21), when there was no excess expenditure incurred under the Grants/Appropriations operated by Ministry of Defence. In case of Appropriation accounts – Postal Services, the Committee are appreciative of the fact that in last ten years, no excess expenditure was incurred during six years 2013-14, 2015-16 and 2017-18 to 2020-21. Further, in regard to excess expenditure incurred by Ministry of Railways during the last ten years, the Committee find that during three years *i.e.* 2017-18, 2019-20 and 2020-21, no excess expenditure was incurred under the

Grant operated by Ministry of Railways. Thus, the scrutiny of trend of expenditure during the last ten years is indicative of the fact that a lot of efforts have been made by Ministry of Railways, Ministry of Defence as well as Department of Posts to contain their expenditure within the limit of sanctioned budget. On the other hand, incurring excess expenditure appears to be a recurring phenomenon in case of Grants/Appropriations operated by Civil Ministries/Departments, which implies that sincere/effective measures remain to be taken by the Civil Ministries/Departments to make their budgetary mechanism strong enough to avoid excess expenditure under the Grants/Appropriations operated by them. The Committee would, therefore, desire that the Civil Ministries/Departments should once again analyze in depth the reasons for the recurring phenomenon of excess expenditure with a view to initiating timely remedial measures, whereby budget as well as revised estimates are prepared more precisely and the actual expenditure remains within the domain of funds authorized by Parliament.

8. In their Action Taken Note on the aforesaid recommendation, the Ministry of Defence submitted as under:

*" This Ministry, as a measure of control, issues necessary instructions repetitively to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their budget proposals on realistic basis taking into consideration all the related aspects such as commitments, trend of expenditure and the anticipated expenses and concrete remedial action must be taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds and expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2022 dt 01.09.2022 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil Estimate) and Defence Pensions in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24.*

*In addition to that an application with project name SPARSH System has been developed (which is a comprehensive web based interactive Pension Disbursement System for Defence Pensioners and this system will receive pension proposals and make payments centrally). This system has been completely rolled out for 3 services and 47 civilian organisations under Ministry of Defence w.e.f. 01.08.2021.*

*As on date SPARSH has received pension claims for 1,74,599 retirees and disbursement has been made for Rs.56,794.92 crores during FY 2023-24 as on 05.10.2023. The data obtained through SPARSH will be helpful for estimating Defence Pensions Budget accurately. "*

9. In their Action Taken Note on the aforesaid recommendation, the Ministry of Consumer Affairs, Food and Public Distribution submitted as under:

*"The excess expenditure i.r.o. Department of Food and Public Distribution occurred during FY 2020-21 only and there has not any recurring phenomenon of excess expenditure. The Department follows all the guidelines issued by MoF and actual expenditure are regularly monitored by senior level Officers to keep the expenditure within the funds authorized by Parliament. As we already mentioned, it is reiterated that excess was on account of the Government making complete repayment of outstanding balance of NSSF loan grant to FCL."*

10. Noting that the incurring excess expenditure has been a recurring phenomenon in case of Grants/Appropriations operated by Civil Ministries/Departments and sincere/effective measures remained to be taken by them to make their budgetary mechanism strong enough to avoid excess expenditure, the Committee had recommended the Civil Ministries/Departments to analyze the reasons for the same with a view to initiating timely remedial measures, whereby budget as well as revised estimates are prepared more precisely and the actual expenditure remains within the domain of funds authorized by Parliament. The Committee note from the reply of the MoD (Civil) and Defence Pensions that as a measure of control, necessary instructions are repetitively issued to all concerned user departments to prepare their budget proposals on realistic basis taking into consideration all the related aspects such as commitments, trend of expenditure and the anticipated expenses and further to assess the requirement of funds properly, pre-budget discussions are held with the user departments. Further, efforts will be made to rectify the loopholes/deficiencies with a view to restrict the quantum of excess expenditure to the barest minimum. The Committee note from the reply of that Department of Food and Public Distribution incurred excess expenditure only during FY 2020-21 on account of the Government making complete repayment of outstanding balance of NSSF loan grant to FCI and that the Department follows all the guidelines issued by MoF and actual expenditure are regularly monitored by senior level Officers to keep the expenditure within the funds

authorized by Parliament. The Committee while noting that the excess expenditure was also incurred to meet additional requirement towards Pradhan Mantri Garib Kalyan Ann Yojna (PMGKYA) and Aatm Nirbhar Bharat (AMB) packages desire to be apprised of the specific steps taken by Department of FPD to analyze the reasons for excess expenditure and remedial measures initiated to ensure budget as well as revised estimates are prepared more precisely and the actual expenditure remains within the domain of funds authorized by Parliament.

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## CHAPTER II

### OBSERVATIONS/RECOMMENDATIONS WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

#### Observation/ Recommendation

The Committee's examination of the four Appropriation Accounts of the Union Government relating to Civil Sector, Defence Services, Postal Services and Railways for the Financial year 2020-21 has revealed that an expenditure to the tune of ₹118651.04 crore was incurred by two Ministries/Departments of Union Government, viz Department of Food and Public Distribution (₹118648.60 crore under Grant No.-15) and Ministry of Defence (₹1.92 crore under Grant No.-18- Ministry of Defence (Misc) and ₹0.52 crore under Grant No.-21-Defence Pensions) in excess of the provision sanctioned under three Grants/Appropriations during the year 2020-21. The bulk of excess expenditure *i.e.* ₹118648.60 crore was recorded under Grant No.-15 of Appropriation Accounts (Civil) operated by the Department of Food and Public Distribution, which accounts for over 99.99 per cent of the total excess expenditure incurred during the year under review *i.e.* 2020-21. The Committee are, however, pleased to note that the Department of Posts had not incurred excess expenditure under the Grants/Appropriations operated by them during the last four years *i.e.* 2017-18, 2018-19, 2019-20 and 2020-21. The Committee also note with satisfaction that Ministry of Defence had not incurred any excess expenditure under the Grants/Appropriations covered under Appropriation Accounts (Defence Services). However, the Ministry had incurred excess expenditure to the minimum extent under two Grants (₹1.92 crore under Grant No.-18- Ministry of Defence (Misc) and ₹0.52 crore under Grant No. 21- Defence Pensions). The reasons attributed by the Ministries/Departments concerned for incurring excess expenditure reveals that lack of adequate alacrity in the budgetary estimation stage, negligence in invoking the provisions of Supplementary Demands and failure in ensuring strict fiscal discipline continue to be the main reasons for the excess expenditure year after year. The Committee are of the view that in an age of e-governance, issues like excess expenditure should not continue or recur year after year. In pursuance of the Committee's recommendations over the years for containing the excess expenditure, the National Institute of Financial Management (NIFM) had undertaken a study on the trend and causes of excess expenditure incurred by various Ministries/Departments during the period 2000-01 to 2017-18. NIFM had made 12 recommendations in their Report for an informed system of Budgeting and

**Expenditure Control.** The Committee are pleased to note that action taken by the Ministries/Departments concerned on the recommendations of NIFM have yielded positive results in containing excess expenditure under the Grants/Appropriations pertaining to Appropriations Accounts of Defence Services, Postal Services and Railways during the FY 2020-21. The lone Grant No.-15 relating to Department of Food and Public Distribution (Revenue-Voted) contributed to a major chunk of the excess expenditure incurred under Civil sector during the year under review. Also, at the Grant level, this has been the highest ever excess expenditure incurred under one Grant in the last five years. The Committee, in this regard would emphasize that stringent measures be taken for scrupulous scrutiny of Budget proposals, rigorous monitoring of the pace of expenditure and strict compliance of General Financial Rules so as to reduce the expenditure to the barest minimum.

(Para No. 1)

### Action Taken by Government

#### Ministry of Defence

In this regard, the actual Position under Grant No.-21- Defence Pensions for the Financial Year 2020-21 is as under :

(₹ in thousands)

Revenue Section	Total Approved Amount	Actual Expenditure	Saving(-) Excess (+)
Charged	O- 5,90,00 S- 1,41,00 T- 7,31,00	7,83,23	+52,23
Voted	O- 133819,10,00	128058,04,69	-5761,05,31
<b>Total</b>	<b>133826,41,00</b>	<b>128065,87,92</b>	<b>-5760,53,08</b>

The above table shows that there was an excess expenditure of ₹. 0.52 crs under Charged Portion of the Defence Pensions Grant for FY 2020-21.

In this regard, this Ministry is of the view that it is not possible to accurately forecast court decrees and their impact in terms of charged expenditure during the year. Whenever more court cases were anticipated a Supplementary Grant has been obtained for materialization of more court cases. However, despite obtaining

Supplementary Grant, excess expenditure was incurred due to finalization of more court cases and the booking of this obligatory expenditure led to the said excess. However, as per the Appropriation Accounts (Stage –IV) in respect of Defence Pensions, there is an overall saving under Grant No.-21 Defence Pensions in the Financial Year 2020-21.

Regarding Ministry of Defence (Civil) it is submitted the excess expenditure of ₹. 1.91 crs has been incurred under Voted portion of the Capital Section of the Grant and the actual position under Capital Section of the Grant is as follows :-

(₹. in thousands)

Capital Section	Total Approved Amount	Actual Expenditure	Saving Excess (+)
Charged	40,00,00	24,89,50	-15,10,50
Voted	O- 7206,00,00 S-1599,00,00 8805,00,00	8806,91,62	+1,91,62
<b>Total</b>	<b>8845,0000</b>	<b>88318112</b>	<b>-13,18,88</b>

The excess expenditure under Capital Section (Voted) in FY 2020-21 occurred mainly under three organisations CGO, DEO and Boarder Road Organisations. Under CGO excess expenditure was incurred due to requirement of additional funds of ₹. 3,40,23 thousands towards Acquisition of Ships & Fleet and there was a savings of ₹. 19,34 thousands under head "Land Acquisition (Major Works)" thus resulting in overall excess of ₹ 3,20,89 thousands in respect of the Coast Guard Organisation. Further, in Defence Estate Organisation an excess of ₹ 41,04 thousands occurred due to requirement of additional funds towards Construction of Office Building and similarly an excess of ₹6,20,31 thousands occurred due to more works carried out by Border Road Organisation. The total excess expenditure was ₹ 98,224 thousands and the total savings was ₹. 79,062 thousands under the Capital portion of Grant thus resulting in an overall excess of ₹. 1,91,62 thousands. The total excess of ₹1,91,62,184 against the Final Grant of ₹. 8805,00,00.00 thousand comes to 0.02 percent which is marginal. Though there is a marginal excess expenditure under the Capital Section of the Grant, however, there is a overall savings under MoD(Civil) Grant in the FY 2020-



21. Further in the successive Financial years i.e. 2021-22 and 2022-23 there is no excess expenditure either in the Capital Section or in the overall Grant.

As a measure of control, necessary instructions have been issued to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their budget proposals on realistic basis taking into consideration all the related aspects such commitments, trend of expenditure and the anticipated expenses and concrete remedial action must be taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds and expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with a view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2023 dt 26.09.2023 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above, the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil Estimate) in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24.

### **Ministry of Consumer Affairs, Food & Public Distribution**

"It has always been the endeavour of the Department to adhere to the guidelines and rules given by Ministry of Finance and the Department strictly monitors the expenditure right from the start of financial year. For this, Monthly Expenditure Plan (MEP) is prepared beforehand and weekly expenditure statement is monitored by holding Senior Officers' Meetings (SOM) regularly.

Further, excess was due to additional requirement towards Pradhan Mantri Garib Kalyan Ann Yojana (PMGKAY) and Aatm Nirbhar Bharat (ANB) package and repayment of NSSF loan granted to Food Corporation of India (FCI). Out of the total excess of Rs. 118758.63 crore an amount of Rs. 46.63 crore was provided through re-appropriation of funds with the prior approval of Ministry of Finance and token supplementary approved by Parliament for the same. However, remaining excess expenditure of Rs. 118712.00 crore was as per the direction of Ministry of Finance

received on 30.03.2021 for complete repayment of outstanding balance of NSSF loan which shall be regularized at appropriate time by obtaining approval of Parliament in consultation with Ministry of Finance. "

### Observation/ Recommendation

The Committee are constrained to observe that in all the three cases of excess registering Grants/Appropriations, the excess expenditure had been incurred by Ministries/Departments concerned even after obtaining large amount of Supplementary Grants. The percentage of excess expenditure over the Supplementary Grants in respect of these three cases ranged from 0.12 per cent in Grant No.18 – Ministry of Defene (Misc) to 37.7 per cent in Grant No.-15 – Department of Food and Public Distribution. From the scrutiny of Grant-wise position of obtaining Supplementary Grants and excess expenditure incurred thereafter, the Committee find that the Supplementary Grants to the tune of ₹314557.83 crore was allocated for Grant No.-15 – Department of Food and Public Distribution but this amount was short by ₹118648.60 crore. In case of Grant No.-18 – operated by Ministry of Defene under Civil Sector, though Supplementary Grant of ₹1599.00 crore was obtained, yet an excess expenditure of ₹1.92 crore was incurred. Similarly, under Grant No.-21-Defence Pensions, the Ministry of Defence obtained Supplementary Grants of ₹1.41 crore which remained inadequate and resulted into excess expenditure of ₹0.52 crore. In this regard though the Committee have repeatedly cautioned the Ministries/Departments in the past against incurring excess expenditure despite obtaining Supplementary Grants, this trend continues unabated. While taking note of the trend of incurring excess expenditure year after year despite the recommendations of PAC which are followed up by instructions/guidelines issued by the Ministry of Finance (Department of Economic Affairs), the Committee are inclined to conclude that not only the Budget Estimates are made inadequately, but even at Supplementary Demands stage, the requirements projected are not realistic. The Committee are of the view that when the Ministries/Departments have opportunities to obtain Supplementary Demands for Grants during three Sessions of Parliament in a year, there is no reason for incurring excess expenditure being inevitable. Only last year, while scrutinizing this phenomenon, the PAC, in their 53<sup>rd</sup> Report (17<sup>th</sup> L.S.), had emphasized upon the Ministry of Finance (Department of Economic Affairs) to formulate an effective mechanism to be followed by all the Ministries/Departments to strengthen their financial control so as to avoid incurring excess expenditure in cases where Supplementary Grant has been obtained. Strict instructions are to be given to the Budget Controlling Authorities of the defaulting Ministries/Departments to scrupulously adhere to this principle.

While reiterating their earlier recommendation, the Committee would like to be apprised of the action taken in this regard, and outcome thereof.

(Para No.2)

### Action Taken by Government

#### Ministry of Defence

" In this connection it is mentioned that initially there was an allotment of Rs.5.90 crore only undercharged portion under Defence Pensions of various pensionary heads taking into consideration the pace of the expenditure under charged portion PCDA(P), Allahabad had projected supplementary demands for Rs. 1.41 crore under charged portion under Grant No. -21- Defence Pensions. As the Court cases involving approximately for Rs.93.05 lakhs were finalized in the month of March 2021 during the financial years 2020-21, it resulted in excess booking. Further, this Ministry is of the view that it is not possible to accurately forecast court decrees and their impact in terms of charged expenditure during the year. It is also important to mention here that in the Financial Year 2021-22 and 2022-23 there is no excess expenditure under the Charged Section of the Defence Pensions Grant.

Regarding MoD(Civil) Grant it is submitted that under Capital Section (Voted) the Original Appropriation of ₹. 7206. 00 crs. was augmented by a Supplementary Appropriation of ₹. 1599.00 crs. obtained in March,2021. Against the Final Appropriation of ₹.8805.00 crs. the actual expenditure was ₹. 8806.91 crs. resulting in an excess expenditure of ₹.1.91 crs. The excess expenditure was incurred due to requirement of additional funds of ₹. 3.40 crs. towards Acquisition of Ships & Fleet and there was a savings of ₹. 0.19 crs. under head "Land Acquisition (Major Works)" thus resulting the overall excess of ₹. 3.21 crs. in respect of the Coast Guard Organisation . Further in Defence Estate Organisation an excess of ₹. 0.41crs. occurred due to requirement of additional funds towards Construction of Office Building and similarly an excess of ₹.6.20 crs. occurred due to more works carried out by Border Road Organisation. The total excess expenditure was Rs. 9.82 crs. and the total savings was ₹. 7.91crs. under the Capital portion of Grant thus resulting in an overall excess of Rs. 1.91 crs. The total excess of ₹1.91crs. against the Final Grant of ₹. 8805.00 crs. comes to 0.02 percent which is marginal. Though there is a marginal excess expenditure under the Capital Section of the Grant, however, there is an overall savings under MoD(Civil) Grant in the FY 2020-21. Further in the successive Financial years i.e. 2021-22 and 2022-23 there is no excess expenditure either in the Capital Section or in the overall Grant.

As a measure of control, necessary instructions have been issued to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their budget proposals on realistic basis taking into consideration all the related aspects such as commitments, trend of expenditure and the anticipated expenses and concrete remedial action taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds of the expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2023 dt 26.09.2023 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil Estimate) in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24. "

#### **Ministry of Consumer Affairs, Food & Public Distribution**

"It has always been the efforts of Department of Food and Public Distribution to strictly adhere to the guidelines and rules given by the Ministry of Finance. Now, the department has take up the matter with MoF for regularization of excess expenditure.

In present case excess expenditure amount ₹ 118648.60 crore over supplementary grant was on account of direction given by MoF in order to clear outstanding NSSF loan."

#### **Observation/Recommendation**

The Committee find that the incurring excess expenditure has been a recurring phenomenon in all the sectors viz. Civil, Defence Services, Postal Services and Railways. The scrutiny of excess expenditure incurred by various Ministries/Departments during the last ten years reveals that in Civil Sector, the excess expenditure which was reduced to a considerable extent during the year 2018-19 (₹0.22 crore under one Grant) has again witnessed an upward trend during the year 2019-20 (₹31936.47 crore under two Grants) and 2020-21 (₹118651.04 crore under three Grants). Further, in regard to Appropriation Accounts – Defence Services, it has been revealed that during the last ten years period, there were only two years (i.e. 2015-16 & 2020-21), when there was no excess expenditure incurred under the Grants/Appropriations operated by

Ministry of Defence. In case of Appropriation accounts – Postal Services, the Committee are appreciative of the fact that in last ten years, no excess expenditure was incurred during six years 2013-14, 2015-16 and 2017-18 to 2020-21. Further, in regard to excess expenditure incurred by Ministry of Railways during the last ten years, the Committee find that during three years *i.e.* 2017-18, 2019-20 and 2020-21, no excess expenditure was incurred under the Grant operated by Ministry of Railways. Thus, the scrutiny of trend of expenditure during the last ten years is indicative of the fact that a lot of efforts have been made by Ministry of Railways, Ministry of Defence as well as Department of Posts to contain their expenditure within the limit of sanctioned budget. On the other hand, incurring excess expenditure appears to be a recurring phenomenon in case of Grants/Appropriations operated by Civil Ministries/Departments, which implies that sincere/effective measures remain to be taken by the Civil Ministries/Departments to make their budgetary mechanism strong enough to avoid excess expenditure under the Grants/Appropriations operated by them. The Committee would, therefore, desire that the Civil Ministries/Departments should once again analyze in depth the reasons for the recurring phenomenon of excess expenditure with a view to initiating timely remedial measures, whereby budget as well as revised estimates are prepared more precisely and the actual expenditure remains within the domain of funds authorized by Parliament.

(Para No. 3)

### Action Taken by Government

#### Ministry of Consumer Affairs, Food & Public Distribution

"The excess expenditure *i.r.o.* Department of Food and Public Distribution occurred during FY 2020-21 only and there has not any recurring phenomenon of excess expenditure. The Department follows all the guidelines issued by MoF and actual expenditure are regularly monitored by senior level Officers to keep the expenditure within the funds authorized by Parliament. As we already mentioned in observation para 1, it is reiterated that excess was on account of the Government made complete repayment of outstanding balance of NSSF loan grant to FCI. "

#### Ministry of Defence

" This Ministry, as a measure of control, issues necessary instructions repetitively to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their budget proposals on realistic basis taking into consideration all the related aspects such as commitments, trend of expenditure and the anticipated expenses and concrete remedial action must be taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned

Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds and expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2022 dt 01.09.2022 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil Estimate) and Defence Pensions in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24.

In addition to that an application with project name SPARSH System has been developed (which is a comprehensive web based interactive Pension Disbursement System for Defence Pensioners and this system will receive pension proposals and make payments centrally). This system has been completely rolled out for 3 services and 47 civilian organisations under Ministry of Defence w.e.f. 01.08.2021

As on date SPARSH has received pension claims for 1,74,599 retirees and disbursement has been made for Rs.56,794.92 crores during FY 2023-24 as on 05.10.2023. The data obtained through SPARSH will be helpful for estimating Defence Pensions Budget accurately. "

#### Observation/Recommendation

**The Committee note that the Ministry of Consumer Affairs, Food and Public Distribution incurred an excess expenditure of ₹118648.60 crore under Revenue – Voted section of Grant No. – 15- Department of Food and Public Distribution, the excess of ₹118648.60 crore was the net effect of total savings of ₹120.94 crore and total excesses of ₹118769.54 crore under various sub-heads of the Grant. The Committee note in this regard that the excess expenditure under Revenue-Voted Section of this Grant was incurred after obtaining Supplementary Grant of ₹314557.83 crore on two occasions *i.e.* in September 2020 and February 2021. As indicated by the Ministry, the excess expenditure was on account of subsidy payable to Food Corporation of India (FCI) incurred under Sub-Head 2408.01.102.10 – Subsidy Payable to FCI and others on food grains transactions under National Food Security Act. This was because the Government made complete repayment of outstanding balance of NSSF loan grant to FCI, stating that the excess shall be regularized at appropriate time by obtaining Parliament's**

approval. Also, the excess expenditure has been incurred to meet additional requirement towards Pradhan Mantri Garib Kalyan Ann Yojna (PMGKYA) and Aatm Nirbhar Bharat (AMB) packages.

The Committee would emphasize that while obtaining the Supplementary Grant, the actual requirement need to be assessed realistically so that the amount does not fall short of the actual requirement and thereby necessitate excess expenditure. The Committee have been informed by the Ministry in this regard that in future, projections will be made more carefully in consultation with nodal agencies *i.e.* IFCI and NCDC. The Committee would like to be apprised of the action taken in this regard and outcome thereof.

(Para No. 4)

### Action Taken by Government

#### Ministry of Consumer Affairs, Food & Public Distribution

"It has always been the efforts of Department of Food and Public Distribution to strictly adhere to the guidelines and rules given by the Ministry of Finance. Now, the department has been taken up the matter with MoF for regularization of excess expenditure occurred during occurred during FY 2020-21 at the appropriate time by obtaining Parliament's approval.

As, such occurrence took place on the direction of Ministry of Finance and the department to follow strict control over expenditure in order to avoid such occurrence in future."

### Observation/Recommendation

The Committee note that Ministry of Consumer Affairs, Food and Public Distribution (Department of Food and Public Distribution) under Revenue-Voted Section of Grant No. -15 – Department of Food and Public Distribution and Ministry of Defence under Capital – Voted Section of Grant -18 - Ministry of Defence (Misc) have surrendered the funds during the Financial Year 2020-21 despite having incurred excess expenditure under these Grants. In case of Grant No. -15 – Department of Food and Public Distribution, the Department surrendered ₹59.69 crore. Further, in case of Grant No. -18- Ministry of Defence (Misc) the Ministry, while incurring excess expenditure of ₹1.92 crore surrendered ₹6.36 crore. While expressing concern on the persisting

phenomenon of surrendering of funds despite having Supplementary Grant and incurring excess expenditure, the Committee had, in their 53<sup>rd</sup> Report (17<sup>th</sup> L.S) urged that the Ministries/Departments concerned to revamp their prevailing expenditure review mechanism so that surrender of funds could be avoided in future. The Ministries/Departments concerned have not taken due care despite the Committee's recommendation. The Committee would, therefore, once again like to emphasize that through proper control over expenditure and with more accurate estimation of liabilities, the phenomenon of surrendering of funds despite incurring excess expenditure can be avoided. They would desire to be apprised of the specific steps taken by the Ministries/Departments concerned in this regard.

(Para No.5)

### Action Taken by Government

#### Ministry of Defence

" In this regard, it is submitted that under the Capital Section of MoD(Civil)Grant, Defence Estate Organization has the approved provision of Rs. 8.40 crores in BE 2020-21. Subsequently at the stage of Modified Appropriation the amount has been reduced to Rs. 0.16 crs as proposed by the said Organization. As the Organization has surrendered Rs. 8.24 crs at the Modified Appropriation, Out of total saving of Rs. 8.24 crs, this Ministry has re-appropriated Rs. 1.88 crs to the other organizations as requested under the Capital Section of the Ministry of Defence (Civil) Grant and the balance amount i.e. 6.36 crores. has been surrendered to Ministry of Finance.

However, after the saving has been surrender by Ministry at MA stage, the excess expenditure under Capital Section (Voted) in FY 2020-21 occurred mainly under three organizations viz CGO, DEO and Boarder Road Organisation. In this regard it is mentioned that at the Modified Appropriation stage under Capital Section the funds have been provided to these Organizations as per the trend of the expenditure/approved allocation by Ministry of Finance and also as per projection of these organization. However, excess expenditure has been incurred by aforesaid Department/Organisation at March Final Stage of the Financial Year 2020-21 over and above their approved Budget Allocation and at that juncture the re-appropriations/ Supplementary allocation was not possible due to closure of the Financial Year 2020-21.

As a measure of control, necessary instructions have been issued to all concerned user departments of MoD(Civil) and Defence Pensions to prepare their



budget proposals on realistic basis taking into consideration all the related aspects such commitments, trend of expenditure and the anticipated expenses and concrete remedial action must be taken immediately to arrest the savings/excess to an optimum level. Moreover, to avoid any excess expenditure over the sanctioned Grant/Appropriation and to assess the requirement of funds properly, the pre-budget discussions are held with the user departments. The instructions/measure issued by Ministry of Finance are circulated to all budget controlling authorities from time to time to take noteworthy and suitable remedial measures to ensure proper budgeting and subsequent monitoring of funds of the expenditure flow. Moreover, the efforts will be made to rectify the loopholes/deficiencies with view to restrict the quantum of excess expenditure to the barest minimum. The latest instructions were issued vide this Ministry ID no. 1(8-ATN)/Fin Bud-II/2022 dt 01.09.2022 and MoD(Fin) ID No. 2(6)/Bud-II/2020-21 dt.1/10/2021. In addition to above the Monthly expenditure plan and quarterly Expenditure allocations of MoD (Civil) in prescribed format has been incorporated in Detailed Demands for Grants for FY 2023-24. "

#### **Ministry of Consumer Affairs, Food & Public Distribution**

"Department regularly monitored the expenditure occurred under various segment of the dept. accordingly in terms of the rule 62(2) of GFR 2017. Dept. had always been surrendered the savings. "

However, due to a major policy decision taken by Ministry of Finance dept. was directed to incurred excess expenditure to the tune of ₹ 118648.60 crore under Sub-head 2408.01.102.10 - Subsidy Payable to FCI and others on food grains transactions under National Food Security Act to clear all the outstanding NSSF loan i.r.o. FCI. As, such occurrence took place on the direction of Ministry of Finance, action has been taken to regularized excess expenditure and to follow strict control over expenditure in order to avoid such occurrence in future."

#### **Observation/Recommendation**

**Subject to the observations/recommendations made in the preceding paragraphs, the Committee recommend that that excess expenditure referred to in Para 12 of Part-I of this Report be regularized in the manner prescribed in Article 115 (1) (b) of the Constitution of India.**

**(Para No. 6)**

## **Action Taken by Government**

### **Ministry of Finance (Department of Economic Affairs)**

"As recommended by the Public Accounts Committee, the Demands for Excess Grants for Expenditure of the Central Government relating to 2020-21 was submitted to Parliament in the Winter Session, 2023. The Parliament has passed the Excess Demands for Grants. Necessary Appropriation Bill for regularizing the money drawn in excess of the amounts authorized by the Parliament for the year 2020-21, has also been passed and the corresponding Act published in the Gazette of India (Extra-ordinary) Part II, Section 1 dated 24th December, 2023 as Act No. 41 of 2023, after obtaining assent of the President. In view of this, the excess amount drawn in 2020-2021 stands regularized. Action taken in this regard is, therefore, completed."

### **Ministry of Defence**

"The proposal for regularization of excess expenditure incurred under Grant No. - 21 Defence Pensions and Grant No. 18- Ministry of Defence (Civil) for the FY 2020-21 has already been submitted to Min of Finance vide MoD(Fin) ID No. 2(6)/FDin/Bud-II/2020 dt.05/10/2023 in r/o Defence Pensions and vide MoD(Fin) ID No. 1(1)/Fin/Bud-II/2023/Pt- I dt. 10.11.2023 in respect of Ministry of Defence (Civil) Grant."

### **Ministry of Consumer Affairs, Food & Public Distribution**

"The excess expenditure has been regularized by taking approval of Parliament and assented to by the President of India on 24th December, 2023 and corresponding Act has also been published in the Gazette of India (Extra-ordinary) Part II, Section 1 on the same date."

CHAPTER-III

Observation/Recommendation which the Committee do not desire to pursue in view of the replies received from the Government

-NIL-

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CHAPTER-IV

Observation/Recommendation in respect of which replies of the Government have not been accepted by the Committee and which require reiteration

-NIL-

CHAPTER-V

Observation/Recommendation in respect of which the Government have furnished  
interim replies

-NIL-

NEW DELHI;  
20 February, 2024  
0 / Phalgun, 1945 (Saka)

ADHIR RANJAN CHOWDHURY  
Chairperson,  
Public Accounts Committee

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(APPENDIX – II)

(Vide para 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE CONTAINED IN THEIR SIXTY SIXTH REPORT (SEVENTEENTH LOK SABHA)

- |       |   |  |
|-------|---|--|
| (i)   | Total No of Observations/Recommendations  | - 06   |
| (ii)  | Observations/Recommendations of the Committee which have been accepted by the Government:<br><i>Para Nos. 1 to 6</i>  | - <b>Total: 06</b><br><b>Percentage – 100%</b> |
| (iii) | Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:<br><i>-Nil-</i>                 | - <b>Total: Nil</b><br><b>Percentage - 0%</b>  |
| (iv)  | Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration:<br><i>-Nil-</i> | - <b>Total: Nil</b><br><b>Percentage– 0%</b>   |
| (v)   | Observations/Recommendations in respect of which Government have furnished interim replies:<br><i>-Nil-</i>   | - <b>Total: Nil</b><br><b>Percentage –0%</b>   |