Details related to Pending CAG Paras as on 30th April 2026

1. Para 4.2.2.3 of Report No. 6 of 2026: Non-surrender and excess surrender of savings

Rule 62(2) of the General Financial Rules 2017 requires Ministries/Departments to promptly surrender anticipated savings, and the Ministry of Finance had fixed 19 March 2025 as the deadline for FY 2024–25; however, out of total savings of ₹4,91,302.81 crore, ₹36,766.60 crore (7.48%) was not surrendered across 64 Grants, including a significant ₹11,898.55 crore by the Department of Telecommunications, indicating non-compliance and weak financial discipline, while in contrast, excess surrender of ₹622.55 crore occurred in three Grants due to surrender exceeding actual savings (₹19,658.84 crore surrendered against ₹19,036.29 crore available), reflecting poor estimation and lack of timely reconciliation, as also confirmed by the Controller General of Accounts, thereby underscoring the need for stronger financial monitoring and accurate accounting practices.

2. Para 4.5 of Report no. 6 of 2026: Outstanding utilisation certificates

Rule 238(1) and (2) of the General Financial Rules 2017 requires timely submission of Utilisation Certificates (UCs) to ensure grants are used for intended purposes, with provisions for withholding further funds or blacklisting defaulting entities; however, audit findings showed serious non-compliance, with 33,973 UCs amounting to ₹54,282.32 crore outstanding as of 31 March 2025, including 13,926 UCs worth ₹38,287.52 crore from recent years and some pending since 1985–86, reflecting weak monitoring by Ministries/Departments despite responses from bodies like the Ministry of Road Transport and Highways and Ministry of Education citing corrective steps, thereby highlighting the need for a robust tracking mechanism, possibly integrated with the Public Financial Management System, to ensure timely submission and accountability.

3. Para 4.2.2.2 of Report No. 16 of 2025: Significant Savings at Segment level

The audit notes that as required by the Public Accounts Committee, savings of ₹100 crore and above in any Grant/Appropriation must be explained through detailed, segment-wise explanatory notes submitted by ministries and departments. In the period reviewed, savings of this magnitude were observed in 95 segments across 70 Grants/Appropriations, totaling a very large ₹17,81,358.77 crore. In several cases, savings were extremely high, with four segments under seven grants recording savings exceeding ₹10,000 crore each, and similar large savings also observed in the “Transfers to States” grant in FY 2022–23 and FY 2023–24. The Department of Expenditure (Office of Controller General of Accounts) confirmed that these figures were verified and found to be correct, indicating substantial and recurring deviations between budgeted provisions and actual utilisation.

4. Para 4.2.2.3 of Report No. 16 of 2025: Significant savings at minor/sub-head level

The audit of 101 Grants/Appropriations revealed 259 cases of significant savings across 58 grants, where savings either exceeded ₹500 crore or more than 25% of allocations, indicating widespread underutilisation of budgeted funds. Extremely large savings were observed in several cases, including 10 minor/sub-heads under seven grants exceeding ₹10,000 crore each, and in the "Repayment of Debt" appropriation where savings in some sub-heads were exceptionally high. The audit also found complete non-utilisation of provisions amounting to ₹1.63 lakh crore under 32 sub-heads across 15 grants. Further, 51 cases showed persistent savings over three consecutive years, highlighting recurring inefficiencies in budgeting and expenditure planning. The Department of Expenditure confirmed the correctness of these figures, underscoring systemic weaknesses in financial management and budget execution.

5. Para 4.4.1 of Report No. 16 of 2025: Injudicious re-appropriation from/to minor/sub-heads

The audit found deficiencies in the use of re-appropriation powers, with 20 cases across 14 Grants/Appropriations where ₹5,082.22 crore was re-appropriated despite adequate original provisions, leading to unnecessary savings of ₹8,051.92 crore under those heads. In another 12 cases across four grants, injudicious re-appropriations amounting to ₹5,758.58 crore resulted in avoidable excess expenditure of ₹2,078.86 crore in certain heads. These instances reflect poor budget management and faulty fund reallocation decisions, though the Department of Expenditure confirmed that the figures were verified and found correct.

6. Para 4.2.2.4 of Report No. 16 of 2025: Non-surrender of savings

Rule 62(2) of the General Financial Rules 2017 requires that anticipated savings be surrendered promptly without waiting till year-end, and the Ministry of Finance had set 08 March 2024 as the deadline for FY 2023–24; however, audit scrutiny revealed that out of total savings of ₹17,81,873.44 crore, ₹38,235.44 crore (2.15%) was not surrendered and was allowed to lapse across 64 Grants/Appropriations (each exceeding ₹1 crore), indicating instances of non-compliance and shortcomings in timely financial management.

7. Para 2.1 of Report No. 22 of 2025: Avoidable payment of electricity charges

Inadequate assessment of power requirements by the National Gallery of Modern Art and the Central Public Works Department led to avoidable payment of ₹1.97 crore towards fixed electricity charges during April 2018 to March 2022, as the sanctioned load remained significantly higher than actual consumption (only 6–34%), contrary to provisions of the Delhi Electricity Regulatory Commission regulations which allow load reduction after two years (up to 50%), since billing is based on the higher of contract demand or actual usage, resulting in excess charges when load is overestimated; although NGMA cited the need for continuous air-conditioning and reliance on CPWD's technical assessment, audit found the justification untenable due to lack of consumption analysis and delayed corrective action, while the Ministry of Culture later directed NGMA to take up the matter with authorities to rationalise the load and resolve discrepancies.

8. Para 2.1 of Report No. 36 of 2025: Subject Specific Compliance Audit (SSCA) on Conservation and preservation of monuments and antiquities by ASI, Uttar Pradesh

The audit of the Archaeological Survey of India (ASI) in Uttar Pradesh reveals serious gaps in heritage management, including lack of clear criteria for declaring monuments of national importance under the AMASR Act, incomplete notifications (86% without boundary details), and weak legal ownership with 94% of monuments lacking proper land titles. There was failure to review monuments despite PAC assurances, with 31 monuments untraceable, no policy for "living monuments," and widespread encroachments in 96 sites. Conservation efforts were poor due to inadequate funding and staff shortages, with incomplete execution of plans, weak documentation, and neglect of monuments and antiquities (only 20% digitised). Visitor amenities were also deficient, and spending on excavation remained negligible. The audit recommends defining clear criteria, improving notification and legal processes, addressing encroachments through coordination with authorities, framing policies for living monuments, and urgently filling staff shortages to ensure effective preservation.

9. Para 3.2.2.2 of Report No. 7 of 2021: Other significant savings at minor-head/sub-head level

The audit also examined significant savings in government spending, specifically focusing on cases where savings were ₹500 crore or more at the minor head/sub-head level, and instances where savings exceeded 25% of the allocated budget subject to a minimum of ₹100 crore. This scrutiny aimed to identify inefficiencies in budget planning and utilisation, highlighting areas where funds were either overestimated or underutilised, thereby pointing to the need for more realistic budgeting and better financial management across departments.

10. Para 3.6 of Report No. 7 of 2021: Non-surrender and surrender of savings on last day of the financial year

Under Rule 62(2) of the GFR, 2017, unutilised funds should be surrendered promptly, with the Ministry of Finance setting 20 March as the deadline; however, the audit found major lapses in compliance. Out of total savings of ₹3.16 lakh crore under Civil Grants/Appropriations, 23.4% (₹73,750 crore) was not surrendered and simply lapsed, while over ₹1.70 lakh crore across 33 grants was either surrendered on the last day (31 March) or allowed to lapse. Significant amounts under key departments like agriculture, health, education, and debt repayment were also surrendered late or not at all. This pattern reflects poor financial control and weak budget management, as delayed or non-surrender of funds prevents their timely reallocation to priority areas, thereby undermining effective financial planning and utilisation of public resources.

11. Entire Report No. 10 of 2022: Follow-up on the Performance Audit of Preservation and Conservation of Monuments and Antiquities

The follow-up performance audit by the Comptroller and Auditor General of India on the preservation and conservation of monuments and antiquities highlights persistent gaps in the Archaeological Survey of India's (ASI) management despite earlier audit recommendations. It finds continued weaknesses in legal protection due to unclear monument boundaries, incomplete notifications, and poor land ownership records, along with inadequate action on encroachments. Conservation efforts remain inconsistent, with shortages of staff and funds, weak documentation, and incomplete execution of conservation plans. The audit also notes poor upkeep of antiquities, limited digitisation, lack of proper policies for living monuments, and insufficient development of visitor amenities. Overall, it concludes that implementation of earlier recommendations has been slow and ineffective, resulting in ongoing risks to India's cultural heritage, and stresses the need for stronger legal clarity, better coordination with state authorities, improved resource allocation, and timely corrective action.

12. para 3.2.2 of Report No. 7 of 2021: Analysis of Savings

During FY 2020, total savings across all Grants and Appropriations amounted to ₹4,10,158.38 crore, representing 3.97% of total authorisations. A major portion of these savings—₹4,07,358.03 crore—was concentrated in 74 segments of 61 Grants/Appropriations where individual savings exceeded ₹100 crore, indicating significant underutilisation of allocated funds. The audit highlights that such large-scale savings reflect issues in budget estimation, planning, and expenditure execution, and were further analysed in detail across various departments to assess the reasons and patterns of financial inefficiency.