

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provision and are therefore complementary to Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorization given under the Appropriation Act and that the expenditure required to be charged under the provision of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

Deficiencies in management of budget and expenditure and violation of Budget manual noticed in audit have been discussed in the succeeding paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-2011 against 32 grants/appropriations is given in **Table 2.1**:

Table-2.1: Summarised position of Actual Expenditure vis-à-vis Original/Supplementary provisions

Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	₹ in crore)	
				Actual expenditure	Saving (-)/ Excess (+)
Voted					
I Revenue	10,995.61	808.98	11,804.59	13,867.24	(+) 2,062.65
II Capital	1,925.65	114.63	2,040.28	1,855.54	(-) 184.74
III Loans and Advances	68.13	25.16	93.29	226.56	(+) 133.27
Total Voted	12,989.39	948.77	13,938.16	15,949.34	(+) 2,011.18
Charged					
IV Revenue	2,255.31	8.71	2,264.02	1,980.94	(-) 283.08
V Capital	--	6.64	6.64	8.74	(+) 2.10
VI Public Debt-Repayment	1,026.04	--	1,026.04	869.64	(-) 156.40
Total Charged	3,281.35	15.35	3,296.70	2,859.32	(-) 437.38
Appropriation to Contingency Fund (if any)					
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Grand Total	16,270.74	964.12	17,234.86	18,808.66	(+) 1,573.80

The overall excess of ₹1,573.80 crore registered under grants/appropriations during the year 2010-11 was the result of excess of ₹2,237.63 crore in 19 grants and one appropriation under Revenue Section, five grants and one appropriation under Capital Section, offset by saving of ₹663.83 crore in 13 grants and five appropriations under Revenue Section and 20 grants and one appropriation under Capital Section.

Grants/appropriations against which significant savings of more than ₹25 crore noticed during the year were Education (both under Revenue and Capital Section-Voted), Planning and Backward Area Sub Plan (Capital-Voted), Food and Civil Supplies (Revenue-Voted), Urban Development, Town and Country Planning and Housing (Revenue-Voted) and Finance (both under Revenue and Capital Section-Charged). Similarly, grants/appropriations against which significant excess expenditure over the allotments noticed during the year 2010-11 were Land Revenue and District Administration (Revenue-Voted), Health and Family Welfare (Revenue-Voted), Irrigation, Water Supply and Sanitation (both under Revenue and Capital section-Voted), Power Development (Revenue-Voted), Finance (Revenue-Voted) and Tribal Development (Revenue-Voted) respectively.

The reasons for savings/excesses were called for (July 2011) in respect of 1,040 sub-heads from the respective controlling officers. Of these, explanations for variations in respect of 411 sub-heads (Saving: 168 sub-heads; Excess: 243 sub-heads) were awaited as of September 2011.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 20 cases, savings exceeded by ₹one crore in each case and by more than 20 per cent of total provision (*Appendix-2.1*) in five cases. Out of the total saving of ₹663.83 crore, substantial saving of ₹ 438.82 crore (66 per cent) was in two cases alone relating to two appropriations where saving was more than ₹150 crore in each case as indicated in **Table 2.2**.

Table-2.2: List of Grants/appropriations with savings of more than ₹150 crore
(₹ in thousand)

Sl. No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue-Charged					
1. 29-Finance	22321996	6	2322002	19497748	2824254 or say ₹282.43 crore
Capital-Charged					
2. 29-Finance	10260389	1	10260390	8696449	1563941 or say ₹156.39 crore
Total	32582385	7	2582392	28194197	4388195 or say ₹438.82

Reasons for savings were awaited (September 2011).

2.3.2 Excess Expenditure

In 18 cases, expenditure aggregating ₹10,839.60 crore exceeded the approved provisions by more than ₹ one crore in each case and also by more than 20 per cent of the total provision (four cases) resulting in excess expenditure of ₹2,233.53 crore. Details are given in *Appendix-2.2*. Reasons for excess expenditure were awaited (September 2011) from the departments.

In the following cases, during the last five years there was persistent excess expenditure as shown in **Table-2.3**.

Table-2.3: List of grants indicating persistent excess expenditure during 2006-11

		(₹ in crore)				
Sl. No.	No. and Name of the Grant	Amount of Excess Expenditure				
		2006-07	2007-08	2008-09	2009-10	2010-11
Revenue-Voted						
1.	10-Public Works-Roads, Bridges and Buildings	161.42	126.38	134.46	215.36	219.60
2.	14-Animal Husbandry, Dairy Development and Fisheries	4.63	7.76	4.08	5.70	13.94

The persistent excess expenditure indicates that the budgetary controls in the departments were either not effective or not observed properly and thus, for a sound financial management, assessment of requirement of funds under these heads should be more realistic to avoid recurrence of such instances of excess expenditure.

2.3.3 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹736.31 crore was incurred in the cases as detailed in **Table-2.4** without any provision in the original estimates/supplementary demand and without any re-appropriation orders to this effect.

Table-2.4: Expenditure incurred without provision during 2010-11

		(₹ in crore)	
Number and Name of Grants/Appropriations	Amount of Expenditure without provision	Remarks	
05-Land Revenue and District Administration-2245/80/102/01	149.95	Reasons were awaited.	
07-Police and Allied Organisations-4055/211/03	0.31	Reasons were awaited.	
13-Irrigation, Water Supply and Sanitation- (i) 4701/01/799/01 and 03 (ii) 4701/15/799/01, 02 and 03	0.18 0.60	Reasons were awaited.	
23-Power Development-4801/01/190/08	24.24	Reasons were awaited.	

29-Finance-		
(i) 2049/01/101/20, 55, 61, 65-67 and 70-78	146.48	
(ii) 2049/01/122/01	414.41	
(iii) 2049/60/101/01	0.04	Reasons were awaited.
(iv) 7610/202/04	0.10	
Total	736.31	

2.3.4 Drawal of funds to avoid lapse of budget grant

According to Rule 5.71 (c) (5) of Himachal Pradesh Treasury Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. In respect of the following cases, the amounts drawn were neither fully spent for the specific purposes nor refunded into treasury before closure of financial year 2010-11:

(i) Scrutiny of the records (April 2010-February 2011) of four¹ Public Works (PW) divisions revealed that ₹16.59 crore were released (March 2009 and March 2010) through letters of credit by the concerned Superintending Engineers at the fag end of the financial years 2008-09 and 2009-10 for the construction of a building, a bridge and repair and maintenance of 14 roads. The Executive Engineers (EEs) drew the entire amount of ₹16.59 crore in March 2009 (₹11.26 crore) and March 2010 (₹5.33 crore) and showed it as final expenditure in the accounts. The divisions further transferred this amount of ₹16.59 crore to the sub-divisions under their control and kept the amount under deposit.

It was further noticed that out of the amount of ₹16.59 crore which was kept under deposit, an expenditure of ₹1.53 crore had been incurred during the subsequent financial years 2009-10 and 2010-11 by two² divisions and remaining amount of ₹15.06 crore was still (March 2011) lying unspent under deposit.

On this being pointed out, the concerned EEs admitted (April 2010-February 2011) the facts.

Thus, depiction of expenditure of ₹16.59 crore to the final head of account of works in the financial years 2008-09 and 2009-10 respectively without its actual utilisation, was in contravention of rules.

(ii) The audit of EEs of five³ PW divisions, conducted during 2010-11 revealed that ₹14.70 crore received by these divisions from various Departments/agencies between July 2001 and March 2010 for execution of 35 deposit works⁴ remained unutilised due to non-commencement of works for reasons like receipt of funds at the

¹ Chamba, Dharamsala, Kalpa and Karchham.

² Dharamsala and Kalpa.

³ Chamba: ₹1.14 crore; Kalpa: ₹1.09 crore; Kullu-II: ₹one lakh; Palampur: ₹7.82 crore and Shimla-II: ₹4.64 crore.

⁴ Construction/improvement/Metalling/Tarring and cross-drainage works of different roads:14; construction of Degree College/Schools/Examination Hall/Science Block:eight; construction of Primary Health Centre/Police Check Posts/Postmaster's room/Rain Shelter: four; construction of Office buildings/Residential accommodation/Food godown/Fencing and boundary wall:five and construction of International Cricket Stadium/Indoor Stadium/Mini Stadium/WC bath for rescue:four.

lag end of financial year (14 cases), non-handing over of sites (three cases), non-availability of sites (five cases), non-preparation of estimates (two cases), non-finalisation of codal formalities like calling of tenders, etc., (eight cases), site disputes (two cases) and non-finalisation of appropriate site (one case).

On this being pointed out in audit, the concerned EEs admitted (April 2010-February 2011) the facts. Thus, funds lying unspent under deposit head were received by the respective divisions from different Departments/agencies without ensuring the pre-requisite formalities and availability of sites and land, etc., required for the execution of works sanctioned for infrastructure.

Thus, deposits amounting to ₹14.70 crore remained unutilised for periods ranging between one and 11 years thereby, defeating the purpose for which these were sanctioned.

2.3.5 Excess over provision relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, but the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, the excess expenditure amounting to ₹1,444.32 crore for the years 2008-2010 was yet to be regularised as detailed in *Appendix-2.3*. The year-wise amount of excess expenditure pending regularisation is summarised below:

Table-2.5: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)				
Year	Number of Grants	Appropriations	Amount of excess over provision	Status of Regularisation
2008-09	11	3	556.52	Audit comments sent to Finance Department/HP Vidhan Sabha. Report yet to be discussed by PAC.
2009-10	19 (21 cases)	1	887.80	<i>Suo moto</i> replies from the Finance Department are still awaited. Report yet to be discussed by PAC.
Total			1,444.32	

2.3.6 Excess over provision during 2010-11 requiring regularisation

During 2010-11, excess expenditure was incurred in 26 grants/appropriations aggregating to ₹2237.64 crore over the grant/appropriation authorised by the Legislature as per details in *Appendix-2.4*.

The excess expenditure requires regularisation under Article 205 of the constitution.

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary grant aggregating ₹3.72 crore obtained in three cases, exceeding ₹10 lakh in each case, during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in *Appendix-2.5*. Supplementary provision of ₹469.36 crore obtained in 12 cases (more than ₹one crore in each case) proved insufficient leaving an aggregate uncovered excess expenditure of ₹1993.12 crore (*Appendix-2.6*). Of the uncovered excess, ₹631.76 crore (32 per cent) was incurred alone by the Social Justice and Empowerment Department.

2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over ₹10 lakh in 211 sub-heads. Of these excess/saving was more than ₹two crore occurred in 55 sub-heads as detailed in *Appendix-2.7*.

The substantial savings/excess of ₹100 crore and above registered in four cases where the re-appropriation were made, indicates that the funds could not be spent as estimated and planned under the respective schemes.

2.3.9 Unexplained re-appropriations

According to Paragraph 13.3 (b) of Himachal Pradesh Budget Manual, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vaguely worded phrases such as “due to over estimating” “re-appropriation proved unnecessary or inadequate”, etc., should be avoided. Further, if an excess occurs under “travelling allowances” it should be explained why additional travelling allowance could not have been foreseen and provision made to cover its cost and why it was necessary. However, a scrutiny of re-appropriation orders issued by the Finance Department revealed that in respect of 999 items where the re-appropriation was sought, (26 per cent out of 3,897 commented in the Appropriation Accounts/orders) reasons seeking such re-appropriations were of general nature like “less conduct of training programmes”, “more/less engagement of daily waged staff”, “more/less touring by staff” and “more/less receipt of rent, rates and taxes bills”.

2.3.10 Substantial surrenders

Substantial surrenders (the cases where more than 50 per cent of total provision was surrendered) were made in respect of 19 sub-heads (*Appendix-2.8*) on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹386.10 crore in these 19 schemes, ₹253.78 crore (66 per cent) were surrendered, which included cent per cent surrender in seven schemes (₹53.87 crore) (*Appendix-2.9*).

There were also cases of surrender of more than ₹10 crore on 31 March 2011. The details of such cases are given in **Table-2.6** below:

Table-2.6: Cases of surrender of funds in excess of ₹10 crore on 31 March, 2011

(₹ in crore)				
Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1.	03	2014-Administration of Justice	15.67	16
2.	08	2202-General Education	33.05	1
3.	08	4202-Capital Outlay on Education, Sport, Art and Culture	30.57	23
4.	13	4711-Capital Outlay on Flood Control Projects	12.82	3
5.	15	5002-Capital Outlay on Indian Railways Commercial Lines	25.00	15
6.	22	2408-Food Storage and Warehousing	22.50	19
7.	25	5055-Capital Outlay on Roads Transport	15.32	46
8.	28	2217-Urban Development	25.93	22
9.	29	2049-Interest Payments	288.11	13
10.	29	6003-Internal Debt of State Government	146.70	14
Total			615.67	

Surrender of funds on the last working day of March 2011 indicated inadequate financial control leading to non-utilisation of funds for other developmental purposes in the needy areas.

2.3.11 Surrender in excess of actual saving

A scrutiny of surrender order for the financial year 2010-11 revealed that in nine cases, the amount surrendered (₹50 lakh or more in each case) was found to be in excess of actual savings registered against the respective heads indicating lack of or inadequate budgetary control in these departments. As against savings of ₹327.42 crore registered in these cases, the amount surrendered was ₹340.13 crore resulting in excess surrender of ₹12.71 crore. Details are given in **Appendix-2.10**. Reasons for surrender in excess of savings were awaited (September 2011).

2.3.12 Anticipated saving not surrendered

According to Himachal Pradesh Budget Manual (Paragraph 11.2 of Chapter 11), all the savings as and when anticipated, must be surrendered to the Finance Department by 15th January by the spending department. It was, however, noticed that in the following grants, out of total savings of ₹174.88 crore, only ₹148.02 crore was surrendered resulting in non-surrender of ₹26.86 crore (15 per cent) as detailed in **Table 2.7**.

Table-2.7: Cases of saving of ₹one crore and above not surrendered

(₹ in crore)

Sl. No.	Number and name of Grant	Saving	Surrender	Saving which remained to be surrendered
1.	29-Finance	156.39	146.70	9.69
2.	32-Scheduled Caste Sub-Plan	18.49	1.32	17.17
	Total	174.88	148.02	26.86

2.3.13 Rush of expenditure

According to the Himachal Pradesh Financial Rules, 2009 rush of expenditure, particularly in the closing month of the financial year should be avoided. Contrary to this, in respect of 24 sub-heads listed in *Appendix-2.11*, expenditure exceeding ₹10 crore and also more than 50 per cent of the total expenditure for the year was incurred in the month of March 2011. **Table-2.8** presents the major heads where more than 50 per cent expenditure was incurred either during the last quarter or during the last month of the financial year.

Table-2.8: Cases of Rush of Expenditure towards the fag end of the financial year 2010-11

(₹ in crore)

Sl. No.	Major Head (Voted)	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2011	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2059 (V)	157.85	102.95	65	65.02	41
2.	2217 (V)	85.97	45.98	53	42.96	50
3.	2225 (V)	61.39	32.89	54	27.32	45
4.	2402 (V)	50.33	30.53	61	25.13	50
5.	2425 (V)	26.64	15.17	57	11.70	44
6.	2851 (V)	37.97	24.63	65	20.35	54
7.	4059 (V)	42.81	30.97	72	26.16	61
8.	4202 (V)	192.00	102.66	53	76.09	40
9.	4701 (V)	33.73	21.23	63	18.43	55
10.	4702 (V)	118.28	75.30	64	71.58	61
11.	4711 (V)	119.54	70.86	59	50.00	42
	Total	926.51	553.17	60	434.74	47

Source: Accountant General (Accounts & Entitlement) office

Scrutiny revealed that 60 per cent of the total expenditure of ₹926.51 crore spent against the aforesaid major heads during the year 2010-11 was incurred in the last quarter of the financial year. Further, in six cases above, the expenditure to the extent of 50 per cent or more of the total expenditure was incurred in the month of March 2011 alone. For a sound financial management, uniform pace of expenditure

should be maintained. Thus, contrary to the spirit of financial regulation, a substantial amount incurred by the department at the fag end of the year was indicative of poor financial control over the expenditure.

2.4 Non-reconciliation of Departmental figures

2.4.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

As per rules 5.74 and 5.75 of Himachal Pradesh Treasury Rules, every drawing and disbursing officer (DDO) has to certify in each Abstract Contingent (AC) bill that the detailed bills in respect of AC bills drawn more than a month before the date of that bill have been submitted to the Treasury Officer. Further, it is the responsibility of the DDO concerned to get the advance adjusted during the same financial year in which it is drawn. Out of ₹228.81 crore drawn on AC bills upto March 2011 by 45 DDOs, total amount of Detailed Countersigned Contingent (DCC) bills received upto 31 July 2011 was ₹147.51 crore resulting in an outstanding balance of ₹81.30 crore pending for adjustment for want of submission of DCC bills. Year-wise and department-wise details are given in *Appendix-2.12*.

It was noticed that majority of the AC bills were drawn for Mid Day Meal scheme, purchase of medicines/vehicles, purchase of Special Nutrition Programme items, POL expenditure and training. The reasons for non-adjustment of outstanding AC bill were non-receipt of vouchers/detailed accounts of expenditure from the various functionaries of the concerned departments.

Non-adjustment of DCC bills for long period after drawal of AC bill is fraught with the risk of misappropriation and needs to be monitored closely.

2.5 Operation of Personal Deposit Accounts

Personal Deposit Accounts (PDAs) are created by debit to the Consolidated Fund and the same should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund.

Information obtained from the Accountant General (A&E) revealed that 134 PDAs were in operation in 14 District Treasuries at the beginning of the year 2010-11. Out of which two PDAs involving an amount of ₹0.92 lakh were closed during the year. During 2010-11 no new PDA was opened. The position of balance lying in these accounts as on 31 March 2011 is given as under:

- 80 PDAs having balance of ₹74.15 crore (including two PDAs with negative balance of ₹0.23 lakh) had been in operation during the year.
- 52 PDAs involving an amount of ₹0.51 crore (including one PDA with negative balance of ₹0.16 lakh) remained inoperative during the current year. Of these, 11 PDAs having balance of ₹3.57 lakh remained inoperative for more than five years.

- PDAs should normally close with credit balance, as the payment against deposit should not exceed deposits received. There were adverse balances of ₹0.39 lakh in three cases (*Appendix-2.13*) which could be due to misclassification, excess payments, non-reconciliation of the accounts or some other reasons which required investigation and rectification.

The practice of retaining funds in the PD Account after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

2.6 Outcome of Review of Selected Grant

Review of one grant (Grant No.23-Power Development) revealed the following:

(i) Excess over the budget provision awaiting regularisation

During 2010-11, there was a total excess of ₹634.73 crore (Revenue Section: ₹631.76 crore; Capital Section: ₹2.97 crore). The detail of the major head of the Grant contributing to such excess is given below:

Table-2.9: Excess expenditure over the budget provision

Sl. No.	Major Head		Total budget provision			Expenditure	Excess	Percentage of excess expenditure
	Revenue (Voted)	Original	Supplementary	Re-appropriation	Total			
1.	2801-Power	153.85	7.12	(-) 0.44	160.53	792.88	632.35	394

Source: Accountant General (Accounts & Entitlement) office

The excess of ₹632.35 crore was mainly due to transfer of ₹643.08 crore from major head 6003-109-12 relating to Himachal Pradesh State Electricity Board Limited on account of rectification of misclassification pertaining to the period between February 2004 and February 2007. Besides, in the above case supplementary provision of ₹7.12 crore also proved inadequate to cover the excess expenditure.

(ii) Surrender of funds

A review of the overall budget provision and expenditure under Grant No. 23 revealed that there was total excess of ₹634.73 crore registered during the year 2010-11. However, the Department instead of requesting for more provision of funds, surrendered an amount of ₹0.49 crore during the year.

Thus, it is evident that the foresight and planning in the Department relating to management of finances was lacking which resulted in injudicious surrender of ₹0.49 crore.

(iii) Non-submission of liability statements to the Finance Department

Liability statements to exercise effective control over expenditure and preparation of correct budget estimates were not sent by the Director, Energy to the Finance Department during the year 2010-11 as required under budget manual.

Liability Register to keep track of undisclosed/undischarged liabilities required to be maintained as per budget manual, was also not maintained by the Director, Energy.

2.7 Conclusion and Recommendations

The overall excess of ₹1573.80 crore registered under grants/appropriation during the year 2010-11 was the net result of excess of ₹2237.63 crore offset by saving of ₹663.83 crore. Thus, excess expenditure of ₹2237.63 crore requires regularisation of the State Legislature.

In the Report of the Comptroller and Auditor General of India on the State Finances for the year ended 31 March 2010, persistent incurring of excess expenditure under two grants viz. Public Works and Animal Husbandry, Dairy Development and Fisheries during the last five years was pointed out. This irregularity was still found persisting as ₹233.54 crore was spent (Public Works: ₹219.60 crore; Animal Husbandry, Dairy Development and Fisheries: ₹13.94 crore) in excess of budgetary provisions during 2010-11.

Supplementary provision aggregating ₹3.72 crore obtained in three cases (₹10 lakh or more in each case) during the year proved unnecessary as original provisions were sufficient enough to meet the expenditure. In nine cases, the amount surrendered (₹50 lakh or more in each case) was in excess of actual saving. There were instances of inadequate provision, injudicious re-appropriations besides rush of expenditure in the last quarter of the financial year indicating lack of or inadequate budgetary control in the departments. Parking of funds in Deposit Accounts and Personal Deposit Accounts is fraught with the risk of misuse of funds and therefore, needs to be avoided.

Budgetary control should be strengthened in all the departments where excess/savings are persisting for the last five years. All departments should closely monitor the expenditure against the allocations and incurring of excess expenditure over the grants should be strictly avoided.

Savings either not surrendered or surrendered at the fag end leave no scope for utilising the funds for developmental works in other needy areas. The Finance Department should, therefore, issue specific instructions to all the departments to work out savings before hand and ensure their surrender by stipulated date for their effective utilisation by other departments requiring funds.

A close and rigorous monitoring mechanism should be put in place to ensure adjustment of Abstract Contingent bills by the DDO within the same financial year.