

## 2.1 Introduction

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 Acts 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.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-11 against 91 grants/appropriations is as given in **Table 2.1**.

**Table 2.1: Summarised position of actual expenditure *vis-à-vis* original/supplementary provision**

(₹ in crore)

Nature of expenditure		Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Savings/Excess(-)
Voted	I- Revenue	90,292.03	2,363.22	92,655.25	86,541.42	6,113.83
	II -Capital	36,002.83	3,042.40	39,045.23	31,557.85	7,487.38
	III -Loans and Advances	1,025.26	49.10	1,074.36	968.2	106.14
<b>Total Voted</b>		<b>1,27,320.12</b>	<b>5,454.72</b>	<b>1,32,774.84</b>	<b>1,19,067.47</b>	<b>13,707.35</b>
Charged	IV -Revenue	21,142.57	0.61	21,143.18	21,725.47	(-)582.29
	V- Capital	386.52	0	386.52	367.71	18.81
	VI- Public Debt- Repayment	18,164.96	6.40	18,171.36	7,383.08	10,788.28
<b>Total Charged</b>		<b>39,694.05</b>	<b>7.01</b>	<b>39,701.06</b>	<b>29,476.26</b>	<b>10,224.8</b>
<b>Grand Total</b>		<b>1,67,014.17</b>	<b>5,461.73</b>	<b>1,72,475.9</b>	<b>1,48,543.73</b>	<b>23,932.15</b>
<i>Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure ( ₹ 591.28 crore) and capital expenditure ( ₹ 11,652.77 crore).</i>						

Source: Appropriation Accounts

Overall savings of ₹ 23,932.15 crore were the result of savings of ₹ 26,319.76 crore in 117 cases of grants and appropriations under Revenue Section and 64 cases of grants and appropriations under Capital Section including Loan Section (Public Debt-Repayments), offset by excess of ₹ 2,387.63 crore in 14 cases of grants and appropriations under Revenue Section and 10 cases of grants under Capital Section.

Savings/excesses (Detailed Appropriation Accounts) were intimated (July/August 2011) to the Controlling Officers requesting them to explain the significant variations. However, no explanations were received (September 2011).

## 2.3 Financial accountability and budget management

### 2.3.1 Appropriation, vis-à-vis, allocative priorities

Outcome of the appropriation audit revealed that in 115 cases, savings exceeded ₹ 10 crore in each case or by more than 20 per cent of total provision (*Appendix 2.1*). Against the total savings of ₹ 26,319.76 crore, savings of ₹ 25,241.39 crore (96 per cent) occurred in 43 cases (exceeding ₹ 50 crore in each case) relating to 29 grants and appropriations are given in **Table 2.2**.

**Table-2.2: List of Grants with saving of ₹ 50 crore and above**

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Original	Supplementary	Total Grant	Actual Exp.	Savings
<b>Revenue - Voted</b>							
1.	5	Industries Department (Handloom & Village Industries)	123.52	0.00	123.52	46.64	76.88
2.	7	Industries Department (Heavy & Medium Industries)	264.53	0.50	265.03	36.61	228.42
3.	9	Power Department	3,005.09	8.55	3,013.64	2,747.10	266.53
4.	11	Agriculture & Other Allied Department (Agriculture)	2,089.65	301.70	2,391.35	2,173.68	217.67
5.	12	Agriculture & Other Allied Department (Land Development & Water Resources)	215.24	51.00	266.24	173.19	93.05
6.	13	Agriculture & Other Allied Department (Rural Development)	1,867.39	151.14	2,018.53	1,869.59	148.94
7.	14	Agriculture & Other Allied Department (Panchayati Raj)	1,792.19	323.63	2,115.82	1,888.89	226.92
8.	26	Home Department (Police)	6,739.09	90.50	6,829.59	6,679.92	149.67
9.	32	Medical Department (Allopathy)	2,431.27	0.00	2,431.27	2,227.64	203.62
10.	36	Medical Department (Public Health)	586.82	0.02	586.84	391.48	195.36
11.	37	Urban Development Department	1,045.06	283.24	1,328.30	616.51	711.79
12.	40	Planning Department	223.81	134.21	358.02	174.31	183.71
13.	42	Judicial Department	882.36	127.05	1,009.42	778.83	230.59
14.	48	Minorities Welfare Department	714.99	96.51	811.50	539.50	272.00
15.	49	Women & Child Welfare Department	3,522.55	0.00	3,522.55	3,341.93	180.62
16.	52	Revenue Department (Board of Revenue & Other Expenditure)	1,573.86	2.96	1,576.82	1,472.42	104.39
17.	54	Public Works Department (Establishment)	1,121.43	0.00	1,121.43	724.88	396.56
18.	61	Finance Department (Debt Services & Other expenditure)	5,306.57	0.00	5,306.57	5,229.31	77.26

19.	62	Finance Department (Superannuation Allowance & Pension)	9,973.80	0.80	9,974.60	9,905.64	68.97
20.	72	Education Department (Secondary Education)	6,302.82	241.12	6,543.94	5,758.09	785.84
21.	73	Education Department (Higher Education)	1,871.25	25.00	1,896.25	1,324.36	571.89
22.	80	Social Welfare Department (Social welfare & Welfare of Scheduled Castes)	3,082.76	90.00	3,172.76	3,024.76	148.00
23.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	5,214.87	187.15	5,402.02	5,291.68	110.33
24.	84	General Administration Department	290.70	0.42	291.12	221.82	69.30
25.	86	Information Department	147.83	0.08	147.91	78.55	69.36
26.	94	Irrigation Department (Works)	1,414.90	0.00	1,414.90	1,262.53	152.37
<b>Total</b>			<b>61,804.35</b>	<b>2,115.58</b>	<b>63,919.94</b>	<b>57,979.86</b>	<b>5,940.04</b>
<b>Capital - Charged</b>							
1.	21	Food Department	2,862.04	0.00	2,862.04	1,352.72	1,509.32
2.	61	Finance Department (Debt Services & Other Expenditure)	15,645.36	0.00	15,645.36	6,357.30	9,288.06
<b>Total</b>			<b>18,507.4</b>	<b>0.0</b>	<b>18,507.4</b>	<b>7,710.02</b>	<b>10,797.38</b>
<b>Capital - Voted</b>							
1.	7	Industries Department (Heavy & Medium Industries)	183.53	34.00	217.53	156.66	60.87
2.	9	Power Department	4,795.00	100.00	4,895.00	4,263.52	631.48
3.	11	Agriculture & Other Allied Department (Agriculture)	593.07	24.63	617.70	567.40	50.30
4.	12	Agriculture & Other Allied Dept (Land Dev. & Water Resources)	0.00	75.00	75.00	0.01	74.99
5.	21	Food & Civil Supplies Department	10,622.97	1.24	10,624.22	6,661.22	3,963.00
6.	25	Home Department (Jails)	396.10	252.07	648.17	523.97	124.20
7.	26	Home Department (Police)	495.56	118.82	614.38	258.26	356.13
8.	37	Urban Development Department	2,040.14	20.00	2,060.14	1,373.02	687.12
9.	40	Planning Department	1,150.26	18.21	1,168.46	287.71	880.76
10.	42	Judicial Department	156.05	5.34	161.39	65.30	96.09
11.	48	Minorities Welfare Department	327.50	100.00	427.50	261.94	165.56
12.	61	Finance Department (Debt Services & Other Expenditure)	519.01	0.00	519.01	365.96	153.04
13.	79	Social Welfare Department (Welfare of Handicapped & Backward Classes)	98.67	106.59	205.26	134.72	70.54
14.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	3,884.88	79.80	3,964.68	3,861.06	103.62
15.	94	Irrigation Department (Works)	3,988.10	192.46	4,180.56	3,094.30	1,086.27
<b>Total</b>			<b>29,250.84</b>	<b>1,128.16</b>	<b>30,379.00</b>	<b>21,875.05</b>	<b>8,503.97</b>
<b>Grand Total</b>			<b>1,09,562.59</b>	<b>3,243.74</b>	<b>1,12,806.34</b>	<b>87,582.93</b>	<b>25,241.39</b>

Source: Appropriation Accounts

### 2.3.2 Persistent savings

In five cases involving five grants, there were persistent savings during the last five years indicated that the budgeting was not realistic. The details are given in **Table 2.3**.

**Table 2.3: List of Grants indicating persistent savings during 2006-11**

(₹ in crore)

Sl. No.	No. and name of the Grant	Amount of savings				
		2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue-Voted</b>						
1	40- Planning Department	9.27	11.43	32.71	44.66	183.71
2	49- Women and Child Welfare Department	200.47	116.12	138.16	218.28	180.62
3	73-Education Department	971.23	806.72	164.51	93.50	571.89
<b>Capital-Voted</b>						
4	26-Home Department (Police)	157.87	46.18	69.62	145.34	356.13
5	61-Finance Department (Debt Services and Other Expenditure)	138.40	149.72	21.69	274.13	153.04

Source: Appropriation Accounts

### 2.3.3 Excess expenditure

Expenditure aggregating ₹ 44,762.61 crore exceeded the approved provision by ₹ 2,301.10 crore in nine cases where expenditure was more than ₹ 10 crore or more, in each case, or more than 20 per cent of the total provision. Details are given in **Appendix 2.2**. Of these, substantial excess expenditure was observed in the following grants consistently for the last five years as detailed in **Table 2.4**.

**Table 2.4: List of Grants with persistent excess expenditure during 2006-11**

(₹ in crore)

Sl. No.	Number and name of the Grant	Amount of excess expenditure				
		2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue-Voted</b>						
1	58- Public Works Department (Communications Roads)	41.05	24.32	58.62	132.39	121.37
<b>Capital-Voted</b>						
2	55- Public Works Department (Buildings)	436.24	644.60	769.50	362.12	144.20
3	58- Public Works Department (Communications Roads)	861.52	1427.82	1697.88	1,140.84	1152.14

Source: Appropriation Accounts

### 2.3.4 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 excess over a grant/appropriation regularised by the State Legislature. However, the excess expenditure amounting to ₹ 11,771.48 crore for the years 2005-10 was yet to be regularised as detailed in **Appendix 2.3**. The year-wise break-up of the amount of excess expenditure pending regularisation for grants/ appropriations is given in **Table 2.5**.

**Table 2.5 : Excess over provision relating to previous years requiring regularisation**

Year	Number of		Amount of excess over provision (₹ in crore)
	Grants	Appropriations	
2005-06	25	4	1,026.78
2006-07	18	6	2,484.47
2007-08	12	2	3,610.65
2008-09	5	1	3,399.42
2009-10	6	6	1,250.16
<b>Total</b>	<b>66</b>	<b>19</b>	<b>11,771.48</b>

Source: Appropriation Accounts

**2.3.5 Excess over provision during 2010-11 requiring regularisation**

**Table 2.6** contains the summary of total excess in nine cases of grants and appropriations amounting to ₹ 1,703 crore over authorisation from the Consolidated Fund of the State during 2010-11 and requires regularisation under Article 205 of the Constitution.

**Table 2.6: Excess over provision requiring regularisation during 2010-11**

(₹ in crore)

Sl. No.	Name and title of grant/appropriation	Total grant/appropriation	Expenditure	Excess	Excess requiring regularisation
<b>A - Revenue Voted</b>					
1	30-Confidential Department	2.79	3.68	0.88	0.88
2	51-Revenue Department	748.46	922.81	174.35	172.26
3	91-Institutional Finance Department	145.69	147.89	2.21	2.19
<b>Total (A)</b>		<b>896.94</b>	<b>1,074.38</b>	<b>177.44</b>	<b>175.33</b>
<b>B - Capital Voted</b>					
4	10- Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	2.10	2.16	0.06	0.06
5	55- Public Works Department (Buildings)	21.78	165.98	144.20	12.85
6	58- Public Works Department (Communications-Roads)	3,217.82	4,369.96	1,152.14	919.34
<b>Total (B)</b>		<b>3,241.70</b>	<b>4,538.10</b>	<b>1,296.40</b>	<b>932.25</b>
<b>C - Revenue Charged</b>					
7	10- Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	0.835	0.842	0.006	0.006
8	23-Cane Development Department (Cane)	0.015	0.037	0.022	0.022
9	61-Finance Department (Debt Services and Other Expenditure)	20,662.870	21,278.340	615.520	594.710
10	82-Vigilance Department	2.480	2.760	0.300	0.300
<b>Total (C)</b>		<b>20,666.2</b>	<b>21,281.979</b>	<b>615.848</b>	<b>595.038</b>
<b>Grand Total (A+B+C)</b>		<b>24,800.24</b>	<b>26,894.46</b>	<b>2,089.69</b>	<b>1702.62</b>

Source: Appropriation Accounts

### ***2.3.6 Unnecessary/Inadequate supplementary provision***

Supplementary provision aggregating ₹ 2,070.80 crore obtained in 44 cases, (₹ 50 lakh or more 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 2.4*. In seven cases, supplementary provision of ₹ 1243.84 crore proved insufficient by more than ₹ two crore in each case leaving an aggregate uncovered excess expenditure of ₹ 1,558.95 crore (*Appendix 2.5*).

### ***2.3.7 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 of ₹ 586.33 crore in some cases and excess of over ₹ 467.36 crore in other cases as detailed in *Appendix 2.6*.

### ***2.3.8 Substantial surrenders***

Substantial surrenders (50 *per cent* or more of the total provision) were made in respect of 139 sub-heads either due to non-implementation or slow implementation of schemes/programmes. Out of total provision amounting to ₹ 4,579 crore in 139 schemes, ₹ 3,234 crore (71 *per cent*) was surrendered, which included *per cent per cent* surrender in 57 schemes (₹ 608.35 crore). The details of such cases are given in *Appendix 2.7*. This indicated that budgeting was not done after proper exercise.

### ***2.3.9 Surrender in excess of actual saving***

In 16 cases, the amount surrendered (₹ 50 lakh or more in each case) was in excess of actual savings indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 2,000.55 crore, the amount surrendered was ₹ 2,159.38 crore resulting in excess surrender of ₹ 158.83 crore. Details are given in *Appendix 2.8*.

### ***2.3.10 Anticipated savings not surrendered***

As per Budget Manual, spending departments are required to surrender grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the end of 2010-11, there were, however, 26 cases of grants/appropriations in which savings occurred but no part was surrendered by the concerned departments. The amount involved in these cases was ₹ 2,053 crore (eight *per cent* of the total savings) (*Appendix 2.9*).

Similarly, out of total savings of ₹ 11,033 crore under 44 cases (savings of ₹ one crore and above), amount aggregating ₹ 8,099 crore (73 *per cent*) was not surrendered (*Appendix 2.10*), which forms 31 *per cent* of total savings of ₹ 26,319.76 crore. Besides, ₹ 15,267 crore was surrendered in 41 cases (surrender of funds in excess of ₹ 10 crore) on the last working day of March 2011 (*Appendix 2.11*). This indicated inadequate financial control apart from the fact that the funds could not be utilised for other developmental purposes.

### 2.3.11 Rush of expenditure

Rush of expenditure in the closing month of the financial year should be avoided in terms of Paragraph 211 (e) of the Budget Manual. **Table 2.7** presents the major heads where more than 50 per cent expenditure was incurred during last quarter and more than 40 per cent during last month of the financial year. This is indicative of the fact that control over expenditure was deficient.

**Table 2.7: Rush of expenditure**

Sl. No.	Major Head	Total expenditure during year (₹ in crore)	Expenditure during last Qtr. of 2010-11		Expenditure during March 2011	
			Amount (₹ in crore)	% of total expenditure	Amount (₹ in crore)	% of total expenditure
1.	2040-Taxes on Sales, Trade etc.	1,269.66	949.25	74.76	905.33	71.30
2.	2048-Appropriation for Reduction or Avoidance of Debt.	7,322.69	7,322.69	100.00	7,322.69	100.00
3.	2700-Major Irrigation.	270.32	239.22	88.49	214.61	79.39
4.	3054- Roads & Bridges.	1,654.54	985.68	59.57	755.70	45.67
5.	4055-Capital Outlay on Police.	255.87	128.26	50.13	110.12	43.04
6.	4202- Capital Outlay on Education, Sports, Art and Culture.	710.04	358.54	50.50	314.39	44.28
7.	4210- Capital Outlay on Medical & Public Health.	1,032.22	649.13	62.89	521.95	50.57
8.	4701- Capital Outlay on Medium Irrigation	190.62	100.42	52.68	80.19	42.07
<b>Total</b>		<b>12,705.96</b>	<b>10,733.19</b>	<b>84.47</b>	<b>10,224.98</b>	<b>80.47</b>

Source: VLC data

## 2.4 Errors in budgeting process

As per paragraph 32 of the Budget Manual, budget estimates should be framed on the basis of expenditure to be incurred on the pay and allowances of the men in position irrespective of sanctioned strength.

However, a provision of ₹ 4,540.54 crore was made to the Directorate of Education (Secondary) during 2010-11 in Grant no. 72 under the Head '2202-110-03'. At the end of the year ₹ 665.87 crore was remained unspent due to non-acceptance of re-appropriations by the Government and non-furnishing of demand by the districts. It is indication of excess anticipation of budget against requirement.

## 2.5 Review of selected grants

Rupees 10,670 crore was provided (2010-11) under Grant Number-21 pertaining to the Food & Civil Supplies Department. Against this, ₹ 6,705 crore was spent leaving overall savings of ₹ 3,965 crore at the end of March 2011. Similarly, ₹ 3,172.76 crore was provided (2010-11) under Grant Number-80 pertaining to the Social Welfare Department. Against it, ₹ 3,024.76 crore was spent leaving over all savings of ₹ 148 crore.

Again, ₹ 5595.46 crore was provided (2010-11) under Grant Number-94 Irrigation Department. Against it, ₹ 4,356.83 crore was spent leaving overall savings of ₹ 1,238.63 crore at the end of March 2011. The details are given in **Table 2.8**.

**Table 2.8: Grant Nos-21, 80 and 94**

(₹ In thousands)

Particulars	Amount	Total	Actual expenditure	Savings	Heads of accounts
<b>Grant No. 21 - Food and Civil Supplies Department</b>					
<b>Revenue Voted</b>					
Original	46,04,89.00	46,11,14.00	44,17,29.00	1,93,85.00	2075, 3456 & 3475
Supplementary	6,25.00				
<b>Capital Voted</b>					
Original	1,06,22,97,47.00	1,06,24,21,75.00	66,61,21,84.00	39,62,99,91.00	4059, 4408
Supplementary	1,24,28.00				
<b>Grand Total</b>	<b>1,06,70,32,89.00</b>	<b>1,06,70,32,89.00</b>	<b>67,05,39,13.00</b>	<b>39,64,93,76.00</b>	
Amount surrendered:	Revenue voted		-	2,19,14.00	
	Capital voted		-	21,88,14.00	
<b>Grant No. 80 - Social Welfare Department (Social welfare &amp; Welfare of Scheduled Castes)</b>					
<b>Revenue Voted</b>					
Original	30,82,75,95.00	31,72,75,98.00	30,24,75,99.00	1,47,99,99.00	2013, 2225 & 2235
Supplementary	90,00,03.00				
<b>Grand Total</b>	<b>31,72,75,98.00</b>	<b>31,72,75,98.00</b>	<b>30,24,75,99.00</b>	<b>1,47,99,99.00</b>	
Amount surrendered:	Revenue voted		-	-	
	Capital voted		-	-	
<b>Grant No. 94 - Irrigation Department (Works)</b>					
<b>Revenue Voted</b>					
Original	14,14,89,50.00	14,14,89,50.00	12,62,52,72.00	1,52,36,78.00	2700,2701, 2702 & 2711
Supplementary	-				
<b>Grand Total</b>	<b>14,14,89,50.00</b>	<b>14,14,89,50.00</b>	<b>-</b>	<b>-</b>	
<b>Capital Voted</b>					
Original	39,88,10,22.00	41,80,56,45.00	30,94,29,93.00	10,86,26,52.00	4700, 4701,4702 & 4711
Supplementary	1,92,46,23.00				
<b>Grand Total</b>	<b>55,95,45,95.00</b>	<b>55,95,45,95.00</b>	<b>43,56,82,65.00</b>	<b>12,38,63,30.00</b>	
Amount surrendered:	Revenue voted		-	-	
	Capital voted		-	-	

Source: Appropriation Accounts

**Results of review of aforesaid grants are discussed below:**

- **Grant No. 21**

Rupees 9,971.97 crore was provided for purchase, storage and distribution of wheat and paddy under the Head '4408-01-101-31'. Out of which ₹ 6,100.35 crore only was utilized for the purpose and ₹ 3,871.62 crore was saved due to non-procurement of targeted purchase of wheat and paddy. This saving resulted in short purchase of paddy (7.54 lakh MT) and wheat (23.55 lakh MT).

Further analysis of Grant No. 21 revealed that ₹ 2,500 crore was provided for repayment of loans to State Bank of India and other Banks under the



Head '6003-30'. Out of which ₹ 1,000 crore was paid for the purpose and ₹ 1,500 crore was saved as the Government had not given the permission for drawal of budget for the repayment of loans obtained in February and March 2011. As a result, it created an extra liability of ₹ 46 crore (₹ 23 crore per month) on account of interest. Matter was referred to the Government in October 2011. Reply is yet to be received.

- **Grant No. 80**

Rupees 270 crore was provided for Mukhya Mantri Maha Maya Garib Arthik Madad Yojna under the head 2235-200-03-20. Out of which ₹ 167 crore was utilised for the purpose of the scheme and remaining amount of ₹ 103 crore was unnecessarily retained due to lack of wide publicity of the scheme. As a result approximately 5.7 lakh beneficiaries were deprived of the benefits of the scheme for 6 months (@ ₹ 300 per month). Matter was referred to the Government in October 2011. Reply is yet to be received.

- **Grant No. 94**

Rupees 441.60 crore was provided for Ban Sagar Project under the Head '4700-04-051-18'. Out of which ₹ 121.87 crore was spent and ₹ 319.73 crore was saved and surrendered as it was received in the last week of March 2011. This saving resulted in non-acquisition of land (98.41 hectare), non-completion of lining work (60.15 Kms) etc. Matter was referred to the Government in October 2011. Reply is yet to be received.

## 2.6 Conclusion and Recommendations

Overall savings of ₹ 23,932.15 crore was the result of savings of ₹ 26,319.76 crore offset by excess of ₹ 2,387.63 crore. The departments of Planning, Women and Child Welfare, Education, Home Department (Police) and Finance (Debt Services and Other Expenditure) posted large savings persistently for the last five years. Excess expenditure of ₹ 11,771.48 crore for the period 2005-11 requires regularisation under Article 205 of the Constitution of India. There were also instances of unnecessary/inadequate supplementary provision and excessive, unnecessary re-appropriations of funds. Cases of non-surrender of anticipated savings were also noticed. Rush of expenditure at the end of the year is another chronic feature noticed in the overall financial management.

### **Recommendations:**

Budgetary control should be strengthened in all Government departments. Reconciliation of the departmental figures with the account books of the Accountant General (A&E) should invariably be done to avoid erroneous booking and discrepancies. Excessive/unnecessary re-appropriation of funds should be avoided and reasons for additional provision/withdrawal of provision in re-appropriation orders should be explained therein. Unit-wise control over expenditure should be exercised and the savings anticipated should be surrendered to the Finance department so that the funds could be utilised for development purposes. Re-appropriation of the funds at the fag end of the financial year should also be avoided.