

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

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

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

2.1.3 The Finance Department of the State Government is responsible for preparation of the annual budget by obtaining estimates from various Departments. The Departmental estimates of receipts and expenditure are prepared by controlling officers on the advice of the heads of Departments and submitted to the Finance Department on prescribed dates. The Finance Department scrutinises the estimates and prepares the detailed estimates called 'Demand for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actuals as possible. This demands the exercise of the utmost foresight both in estimating revenue and anticipating expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees *etc.*

Deficiencies in budgetary control are discussed in the subsequent paragraphs.

2.2 Summary of appropriation accounts

There are 59 Departments in the State at the Secretariat level each headed by a Principal Secretary/Secretary. Each Department is operating one or more demands and the demand for grant generally reflects the allocation for a Department. The summarised position of actual expenditure during 2017-18 against 85 grants/appropriations is as given in **Table 2.1**.

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

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess(+)
Voted	I. Revenue	9436.69	942.69	10379.38	9334.68	(-)1044.70
	II. Capital	4287.26	508.24	4795.50	2116.34	(-)2679.16
	III. Loans and advances	104.63	0.70	105.33	33.93	(-)71.40
Total voted		13828.58	1451.63	15280.21	11484.95	(-)3795.26
Charged	I. Revenue	1321.24	32.33	1353.57	1286.98	(-)66.59
	II. Capital	0.00	3.70	3.70	2.14	(-)1.56
	III. Public debt	877.18	730.00	1607.18	1945.16	337.98
Total charged		2198.42	766.03	2964.45	3234.28	269.83
Grand total		16027.00	2217.66	18244.66	14719.23	(-)3525.43

(Source: Appropriation Accounts 2017-18)

Note: The expenditure includes the recovery adjusted as reduction of expenditure under revenue expenditure amounting to ₹78.77 crore and capital expenditure amounting to ₹24.41 crore as detailed in Appendix II of Appropriation Accounts

Supplementary provisions of ₹ 2,217.66 crore obtained during the year constituted 13.84 per cent of the original provision against 8.19 per cent in the previous year.

The overall savings of ₹ 3,525.43 crore were the result of savings of ₹ 4,037.39 crore in 80 grants and three appropriations under the Revenue Section and 65 grants under the Capital Section offset by an excess of ₹ 511.96 crore in three grants and one appropriation (A2).

As may be seen from **Table 2.1**, against the original provision of ₹ 16,027 crore, the actual expenditure incurred was ₹ 14,719.23 crore (91.84 per cent).

2.3 Financial accountability and budget management

2.3.1 Excess expenditure over appropriation not regularised

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess expenditure over a grant/appropriation regularised by the State Legislature. However, excess expenditure amounting to ₹ 5,865.65 crore in 14 grants and nine appropriations for the years 2008-09 to 2017-18 was yet to be regularised, as detailed in **Table 2.2**.

Table 2.2: Excess over provision requiring regularisation

(₹ in crore)

Year	No. of grant	No. of appropriation	Amount of excess over provision
2008-09	2	-	0.01
2009-10	1	-	7.57
2010-11	1	1	2.74
2011-12	-	1	18.88
2012-13	-	1	52.10
2013-14	3	1	97.51
2014-15	1	2	1161.23
2015-16	1	1	2330.45
2016-17	2	1	1683.20
2017-18	3	1	511.96
Total	14	9	5865.65

(Source: Appropriation Accounts of the State for respective years)

The excess expenditure of ₹ 5,865.65 crore requires regularisation under Article 205 of the Constitution of India. The major defaulting Departments during the last five years were Finance Department and Treasury and Accounts Administration, North Goa. This is in violation of Article 204 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund of State except under appropriation made by Law by the State Legislature.

2.3.2 Appropriations vis-à-vis allocative priorities

During 2017-18, total gross savings under various grants/appropriations amounted to ₹ 4,037.40 crore, which was 22 per cent of the total authorisation (₹ 18,244.67 crore).

Of the total gross savings of ₹ 4,037.40 crore, savings of ₹ 100 crore or more amounting to ₹ 1,779.77 crore (44 per cent) had occurred in five grants as shown in Table 2.3.

Table 2.3: Details showing grants/appropriations where savings exceeded ₹ 100 crore

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Actual expenditure	Savings
Revenue (Voted)				
1	55- Municipal Administration	315.44	200.64	114.80
Capital (Voted)				
2	13- Transport	153.15	47.73	105.42
3	21- Public Works Department	1550.07	712.46	837.61
4	32- Finance	750.00	321.45	428.55
5	76- Electricity	462.42	169.03	293.39
	Total	3231.08	1451.31	1779.77

(Source: Appropriation Accounts of the State)

The reason furnished for unspent provisions under these grants as reported in appropriation accounts of 2017-18 were as under:

55- Municipal Administration: The savings of ₹ 114.80 crore was attributed to non-receipt of proposal from Goa State Urban Development Authority for implementation of Schemes like Integrated Development of Major Towns and Rajiv Awas Yojana. Other reason for savings was low demand for grants from Municipal Councils.

13- Transport: The savings of ₹ 105.42 crore in the capital head of account was mainly attributed to less demand for investments from Kadamba Transport Corporation Limited and Konkan Railway Corporation Limited.

21- Public Works Department: The main reasons for savings (₹ 837.61 crore) were due to non-receipt of cash assignment from Government and non-implementation of new Schemes during the year.

32- Finance: The savings of ₹ 428.55 crore were mainly due to fewer claims made by Goa State Infrastructure Development Corporation against the funds provisioned by the State Government for infrastructure development.

76- Electricity: Main reasons for savings (₹ 293.39 crore) were non-implementation of Schemes, less works undertaken by the Electricity Department and non-finalisation of tenders in time.

2.3.3 Unnecessary/excessive supplementary provisions

Supplementary provisions (₹ 10 crore or more in each case) aggregating ₹ 693.31 crore obtained in 17 cases during the year proved unnecessary. The expenditure incurred (₹ 3,700.91 crore) did not reach the levels of original provision of ₹ 5,076.09 crore as detailed in **Appendix 2.1**. Some cases are briefly discussed below.

32- Finance Department (Revenue-Voted): Supplementary provision of ₹ 10 crore was made to meet increased expenditure under reimbursement of infrastructure tax. However, at the end of the year, there were savings of ₹ 62.33 crore from the original provision of ₹ 65.36 crore. Hence, the supplementary provision remained un-utilised.

47- Goa Medical College (Capital-Voted): Supplementary provision of ₹ 21.67 crore was made. However, at the end of the year, the expenditure fell short of the original provision of ₹ 70.20 crore by ₹ 50.76 crore, resulting in unnecessary supplementary provision.

2.3.4 Insufficient/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. Re-appropriation of funds proved injudicious in many cases in view of final excesses and savings over the grants. Instances of re-appropriation resulting in final excesses or savings of ₹ five crore or more in each case are detailed in **Appendix 2.2**.

2.3.5 Substantial surrenders

While preparing the budget estimates utmost care should be taken to ensure that the estimates are as close as possible to the likely expenditure during the year. In 24 cases, out of the total provision of ₹ 3,838.84 crore, substantial surrenders amounting to ₹ 2,331.21 crore (61 per cent) were made either on

account of non-implementation or slow implementation of Schemes/Programmes. In these cases, the surrenders were above ₹ 10 crore and also more than 50 per cent of the total provisions. The details are given in **Appendix 2.3**.

2.3.6 Unnecessary surrenders

In four grants/appropriations, ₹ 6.58 crore was surrendered though excess expenditure of ₹ 511.96 crore was incurred, indicating lack of proper budgetary control. Details are given in **Table 2.4**.

Table 2.4: Unnecessary surrender of grants/appropriations

(₹ in crore)

Number and name of the grant/ appropriation	Total grant	Excess	Amount surrendered
1-Legislature Secretariat (Revenue-Voted)	24.35	0.20	0.17
8-Treasury and Accounts Administration (North Goa) (Revenue-Voted)	1059.39	173.55	0.12
A-2-Appropriation-Debt Services (Capital-Charged)	1607.18	337.98	6.10
50-Goa College of Pharmacy (Revenue-Voted)	8.99	0.23	0.19
Total	2699.91	511.96	6.58

(Source: Appropriation Accounts of the State)

The reason for surrender of grants in spite of excess expenditure against the provision, though called for, was not furnished by the Director of Accounts (March 2019).

2.3.7 Savings not surrendered/partly surrendered

Rule 56 of the General Financial Rules, 2005 provides that the spending Departments are required to surrender the grants/appropriations or portions thereof to the Finance Department as and when savings are anticipated. Further, surrender of funds should be done as soon as these are foreseen without waiting for the end of the financial year, to enable the Finance Department to utilise the funds on other Schemes.

At the close of the year 2017-18, in six cases, savings amounting to ₹ 87.04 crore was not surrendered by the concerned Departments even though these were anticipated. The details are shown in **Table 2.5**.

Table 2.5: Grants/appropriations in which anticipated savings were not surrendered

(₹ in crore)

Sl. No.	Number and name of grant	Saving
1	4 - District and Sessions Court - South Goa (Revenue-Voted)	1.57
2	29 - Public Grievances (Revenue-Voted)	0.91
3	33 - Revenue (Revenue-Voted)	20.00
4	33 - Revenue (Capital-Voted)	51.87
5	46 - Museum (Capital-Voted)	9.83
6	60 - Employment (Revenue-Voted)	2.86
	Total	87.04

(Source: Appropriation Accounts of the State)

Further, out of total savings of ₹ 1,743.72 crore in 23 cases, only ₹ 1,466.67 crore was surrendered, leaving ₹ 277.05 crore which was not surrendered (savings exceeding ₹ one crore in each case) during 2017-18. The details are given in **Appendix 2.4**.

Besides, in 35 cases, savings in excess of ₹ 20 crore aggregating ₹ 3,136.76 crore (**Appendix 2.5**) was surrendered in the last month of the financial year (March 2018), indicating inadequate financial control as well as denial of allocation of these funds for other development purposes.

2.3.8 Surrender in excess of actual savings

In five grants during 2017-18, against the savings of ₹ 161.20 crore, an amount of ₹ 197.71 crore was surrendered, which was in excess by ₹ 36.51 crore (savings exceeding ₹ one crore in each case) indicating that the Departments failed to exercise necessary budgetary controls as shown in **Table 2.6**.

Table 2.6: Details of surrenders in excess of actual savings

<i>(₹ in crore)</i>					
Sl.No.	Grant No	Name of grant/appropriation	Savings	Surrender	Savings surrendered in excess
1	21 (Revenue-Voted)	Public Works	69.66	71.43	1.77
2	34 (Revenue-Voted)	School Education	59.26	75.90	16.64
3	56 (Revenue-Voted)	Information and Publicity	13.58	14.77	1.19
4	74 (Revenue-Voted)	Water Resources	3.52	18.62	15.10
5	81 (Capital-Voted)	Tribal Welfare	15.18	16.99	1.81
Total			161.20	197.71	36.51

(Source: Appropriation Accounts of the State)

2.3.9 Unexplained re-appropriations

As per paragraph 1(d) of Appendix III of the Comptroller and Auditor General’s Manual of Standing Orders (Accounts and Entitlement), general terms of re-appropriation should not be employed. For example, it is not an adequate explanation of a saving in the provision of purchases of stores to state that ‘fewer stores were purchased’. The reasons for the smaller purchases should be given.

Scrutiny of 405 re-appropriation orders issued by various Departments during 2017-18 revealed that in 174 orders (43 *per cent*), general expressions such as, “due to inadequate budget”, “due to economy measures”, “due to less expenditure than anticipated”, “due to non-filling of vacant posts”, *etc.* were used.

2.4 Outcome of review of selected grants

The authority administering a grant is responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned grant or appropriation. The duties and responsibilities of the authorities include preparing the estimates timely and accurately and also to ensure that the grants placed at their disposal are spent only on the objects for which it has been provided and to surrender savings if no longer required.

With a view to ascertaining how far the authorities were adhering to these instructions, Audit selected the following two grants:

Grant No. 35- Higher Education: The Directorate of Higher Education is responsible for release of salary and maintenance grants to Goa University, six State Government colleges and 22 Non-Government aided colleges affiliated to Goa University. This grant includes five Major Heads namely 2075-Miscellaneous General services, 2202-General Education, 2205-Art and Culture, 2235-Social Security and Welfare and 4202-Capital Outlay on Education, Sports, Art and Culture.

Grant No. 48- Health Services: The Directorate of Health Services performs an important role in health delivery by providing preventive, promotive, curative and rehabilitative health services to the people through primary health care. This Grant consists of three Major Heads namely 2210-Medical and Public Health, 2211-Family Welfare and 4210-Capital Outlay on Medical and Public Health.

2.4.1 Budget and expenditure

The overall budget provision, actual disbursement and savings under the functional Heads of these two grants for the years 2015-16 to 2017-18 are given in **Table 2.7**.

Table 2.7: Summary of budgetary provisions and actual expenditure under Grant No. 35 and 48

(₹ in crore)						
Year	Original provision	Supplementary provision	Total	Actual expenditure	Savings	Percentage of savings
Grant No. 35: Higher Education (Revenue-voted)						
2015-16	199.44	28.63	228.07	210.83	17.25	7.56
2016-17	227.51	15.00	242.51	221.63	20.88	8.61
2017-18	245.06	64.73	309.79	306.70	3.09	1.00
Grant No. 35: Higher Education (Capital-voted)						
2015-16	12.50	0.00	12.50	12.09	0.41	3.28
2016-17	8.50	0.00	8.50	8.00	0.50	5.88
2017-18	10.25	0.18	10.43	10.43	0.00	0.00
Grant No. 48: Health Services (Revenue-voted)						
2015-16	360.60	0.37	360.97	261.70	99.27	27.50
2016-17	442.90	63.00	505.90	305.25	200.65	39.66
2017-18	448.84	70.34	519.18	450.05	69.13	13.32
Grant No. 48: Health Services (Capital-voted)						
2015-16	22.90	8.10	31.00	17.08	13.93	44.94
2016-17	29.81	92.50	122.31	20.98	101.33	82.84
2017-18	64.25	29.90	94.15	54.33	39.82	42.29

(Source: Appropriation Accounts of the State for respective years)

It may be seen from **Table 2.7** that there were persistent savings ranging from 13 per cent to 40 per cent (under revenue section) and 42 per cent to 83 per cent (under capital section) during 2015-18 in Grant No. 48. Further, unnecessary supplementary provisions were made under this grant even though actual expenditure did not come up to the level of original provisions under revenue section (2015-17) and capital section (2015-18).

2.4.2 Non-utilisation of entire provision

In seven sub-heads (Revenue-voted) under Grant No. 35 and four sub-heads (Revenue-voted) under Grant No. 48, there were 100 per cent savings against the provisions made during 2015-18. The provisioned amount remained unutilised due to non-implementation of Schemes/Programmes and the entire amount was surrendered at the end of March 2018, as shown in **Table 2.8**.

Table 2.8: Non-utilisation of entire provision

(₹ in lakh)

Sl. No.	Name of the Scheme	Budget provision			Reasons for surrender
		2015-16	2016-17	2017-18	
Grant No. 35 (Revenue-voted)					
1	2202-03-103-02-State Council for Higher Education/State Awards for Meritorious College Teachers	10.00	10.00	10.00	Selection not held (15-16); No claims received (16-17); Non-implementation of Scheme (17-18).
2	2202-03-800-12- Establishment of Smart Class Rooms	20.00	20.00	20.00	Non-implementation of Scheme (all three years).
3	2202-03-800-17- State Innovation Council	20.00	20.00	20.00	Non-implementation of Scheme (15-16 & 16-17); Non-receipt of applications from beneficiaries (17-18).
4	2202-03-800-20- Goa Institute of Administrative Careers	25.00	25.00	25.00	Non-implementation of Scheme (15-16 & 16-17); No claims received (17-18).
5	2202-03-800-28- Financial Assistance to Students- One Semester Abroad	--	30.00	30.00	These schemes were introduced during 2016-17 but not implemented during that year. In 2017-18, no claims were received.
6	2202-03-800-29-Engaging Resourceful Retired Teachers	--	25.00	25.00	
7	2202-03-800-30-Scheme for Evening Colleges	--	20.00	20.00	
Total		75.00	150.00	150.00	
Grant No. 48 (Revenue-voted)					
1	2210-06-101-19 National Mental Health Programme	--	7.62	20.19	Transfer or retirement of staff and non-filling of vacant posts.
2	2210-06-101-23 Goa State Illness Assistance Society	--	60.00	60.00	Non-implementation of Scheme.
3	2210-80-800-22 New Born Babies Screening	--	50.00	10.00	Non-receipt of claims.
4	2210-80-800-23 Blood Bank/NAT Test	--	10.00	5.00	Non-implementation of Scheme.
Total		--	127.62	95.19	

(Source: Appropriation Accounts of the State for respective years)

2.4.3 Inappropriate re-appropriations

In six sub-heads under Major Head-4210 in Grant No. 48 (capital section), budget allocations by re-appropriation at the end of the year was less than the final expenditure which resulted in expenditure exceeding the available allocations by ₹ 107.65 lakh. The details are shown in **Table 2.9**.

Table 2.9: Inappropriate re-appropriations

(₹ in lakh)

Sl. No.	Year	Head of account	Original budget	Funds after re-appropriation	Final expenditure	Excess expenditure
Grant No. 48 (Capital-voted)						
1	2015-16	4210-01-110-01 Buildings	100.00	425.40	446.96	21.56
2	2015-16	4210-01-103-01 Buildings (Health Services)	85.00	12.47	37.00	24.53
3	2015-16	4210-01-104-01 Buildings (Health Services)	10.01	0.00	6.08	6.08
4	2015-16	4210-80-789-01 Scheduled Caste Dev. Scheme	10.01	0.00	6.17	6.17
5	2016-17	4210-02-103-01 Buildings (Health Services)	230.00	67.31	69.90	2.59
6	2017-18	4210-01-110-01 Buildings	700.00	348.38	395.10	46.72
Total			1135.02	853.56	961.21	107.65

(Source: Appropriation Accounts of the State for the respective years)

2.5 Personal Deposit Accounts

The Personal Deposit (PD) Accounts/Personal Ledger Accounts (PLA) are Deposit Accounts kept in Treasuries in the name of the Administrators¹ of the Accounts. The money is placed under 8443-Civil Deposits, 106-Personal Deposit. These accounts can be opened with the approval of the Finance Department. As per Rule 179 to 182 of Receipts and Payments Rules, 1997, Government of Goa, the Administrators are entitled to credit receipts into and effect withdrawals directly from the Treasury account for a specific purpose. The Administrators thereof shall only be Government officers acting in their official or any other capacity. Every PLA/PD Account so authorised to be opened will form part of the Government account under the Public Account.

The year-wise position of PLA/PD Accounts from 2015-16 to 2017-18 is given in Table 2.10.

Table 2.10: Year-wise details of PLA/PD Accounts during 2015-18

(₹ in crore)

Year	Opening balance	Receipts	Disbursements	Closing balance
2015-16	21.63	47.28	31.85	37.06
2016-17	37.06	114.69	85.15	66.60
2017-18	66.60	77.71	59.62	84.69

(Source: Finance Accounts of the State for respective years)

A sum of ₹ 84.69 crore was held under 119 PLA/PD Accounts by 16 Departments which was not transferred to the Consolidated Fund of the State (CFS) before the closure of the financial year. These balances have also not been reconciled with the Administrators of the Accounts. Of the 119 Accounts, 18 Accounts held by nine Departments having a balance of ₹ 0.16 crore were inoperative for over five years.

Non-transfer of unspent balances lying in PD Accounts to CFS before the closure of financial year and non-reconciliation of balances in PD Accounts periodically entails the risk of misuse of public funds, fraud and misappropriation.

¹ PD Account holders

2.6 Un-reconciled Expenditure

Departmental officers are required to reconcile the Departmental expenditure every month and before the close of the accounts of a year with those recorded in the books of the Director of Accounts. This enables the Controlling Officers of Departments to exercise effective control over expenditure, to keep it within the budget grants and to ensure accuracy of their accounts. The PAC in its 48th Report (1992) recommended punitive action to be taken against erring Budget Controlling Authorities (BCAs). Even though non-reconciliation of Departmental expenditure was pointed out regularly in Audit Reports, lapses on the part of Controlling Officers in this regard continued to persist during 2017-18.

During 2017-18, 35 out of 86 BCAs did not carry out any reconciliations in respect of 1,048 units under their control involving ₹ 1,699.07 crore. Of the 51 BCAs who carried out reconciliations, two² carried out reconciliations only for part of the year in respect of 49 units under their control involving ₹ 18.41 crore. The details of 14 major BCAs (out of 37) who did not reconcile their expenditure (₹ 1,560.22 crore) are indicated in **Table 2.11**.

Table 2.11: Major Budget Controlling Authorities who did not reconcile their expenditure

		(₹ in crore)
Sl. No.	Budget Controlling Authorities who did not reconcile their expenditure	Amount not reconciled
1	Director of Women and Child Development	391.78
2	Secretary, Water Resources	327.40
3	Under Secretary, Finance (Bud)	324.48
4	Director of Panchayats	142.22
5	Director of Animal Husbandry and Veterinary Services	96.37
6	Director of Science, Technology and Environment	61.57
7	Commissioner of Labour and Employment	38.06
8	Director of Institute of Psychiatry and Human Behaviour	28.54
9	District and Session Judge (North Goa)	27.19
10	Collector of North Goa	27.09
11	Inspector General of Prisons	26.66
12	Commissioner of Commercial Taxes	24.52
13	Principal, Goa Dental College and Hospital	23.46
14	District and Session Judge (South Goa)	20.88
	Total	1560.22

(Source: Directorate of Accounts)

2.7 Conclusion and Recommendations

During 2017-18, expenditure of ₹ 14,719.23 crore was incurred against the total grants and appropriations of ₹ 18,244.66 crore resulting in savings of ₹ 3,525.43 crore. The overall savings were the net result of savings of ₹ 4,037.39 crore, offset by an excess of ₹ 511.96 crore in three grants and one appropriation. The excess expenditure of ₹ 511.96 requires regularisation under Article 205 of the Constitution of India. Further, excess over provisions

² Registrar of Co-operative Societies and Secretary, State Election Commission

relating to previous years (2008-09 to 2016-17) amounting to ₹ 5,353.69 crore had not been regularised.

All the existing cases of excess expenditure need to be got regularised at the earliest and in future, such unvoted expenditure may be completely stopped, except in case(s) of dire and extreme emergency, the cost of which cannot be met from contingency fund.

Of the total savings of ₹ 4,037.40 crore during 2017-18, savings of ₹ 100 crore or more amounting to ₹ 1,779.77 crore (44 per cent) had occurred in five grants pertaining to Municipal Administration (₹ 114.80 crore), Transport (₹ 105.42 crore), Public Works Department (₹ 837.61 crore), Finance (₹ 428.55 crore) and Electricity (₹ 293.39 crore).

In 17 cases, supplementary provisions (₹ 10 crore and above in each case) of ₹ 693.31 crore were obtained which proved unnecessary. The expenditure incurred (₹ 3,700.91 crore) did not even reach the level of original provision (₹ 5,076.09 crore).

The Controlling/Disbursing Officers may keep a close and constant watch over the progress of expenditure against the sanctioned provisions in order to avoid savings/excesses especially in Departments where large savings/excesses were noticed. They may also specifically strengthen their control on monthly expenditure and monitoring mechanism.