

Chapter III: Budgetary Management

Introduction

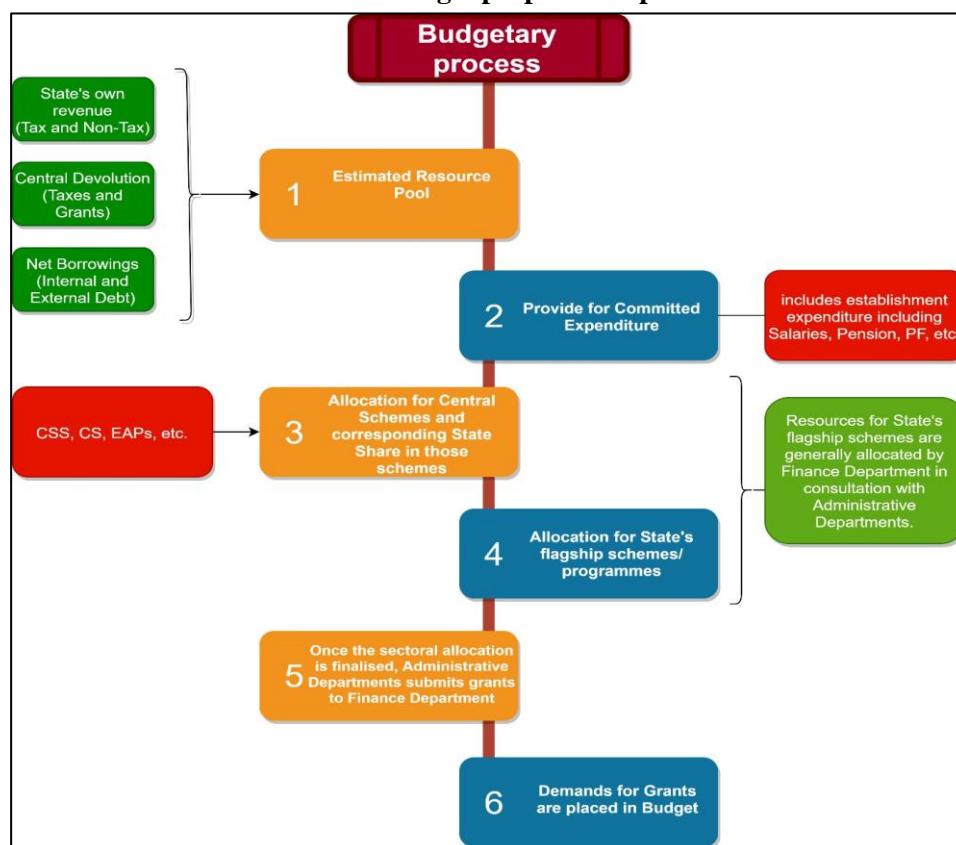
This Chapter reviews the allocative priorities of the State Government and comments on transparency of budget formulation and effectiveness of its implementation. Effective financial management ensures that policy decisions are taken and implemented successfully at the administrative level without wastage or diversion of funds.

3.1 The Budget process

Budgeting is a means to ensure efficient use of public resources. Every financial year, Finance Department (FD) of the Government of Goa prepares a statement of all receipts and expenditure expected to be realised or incurred during the year. This statement is referred to as the Annual Financial Statement (popularly known as the Budget), as specified in Article 202 of the Constitution of India.

The budget process commences with the issue of the budget circular, normally in August each year, which guides the departments in framing their estimates for the next financial year. A typical budget preparation process is shown in the flow chart below.

Chart 3.1: Budget preparation process



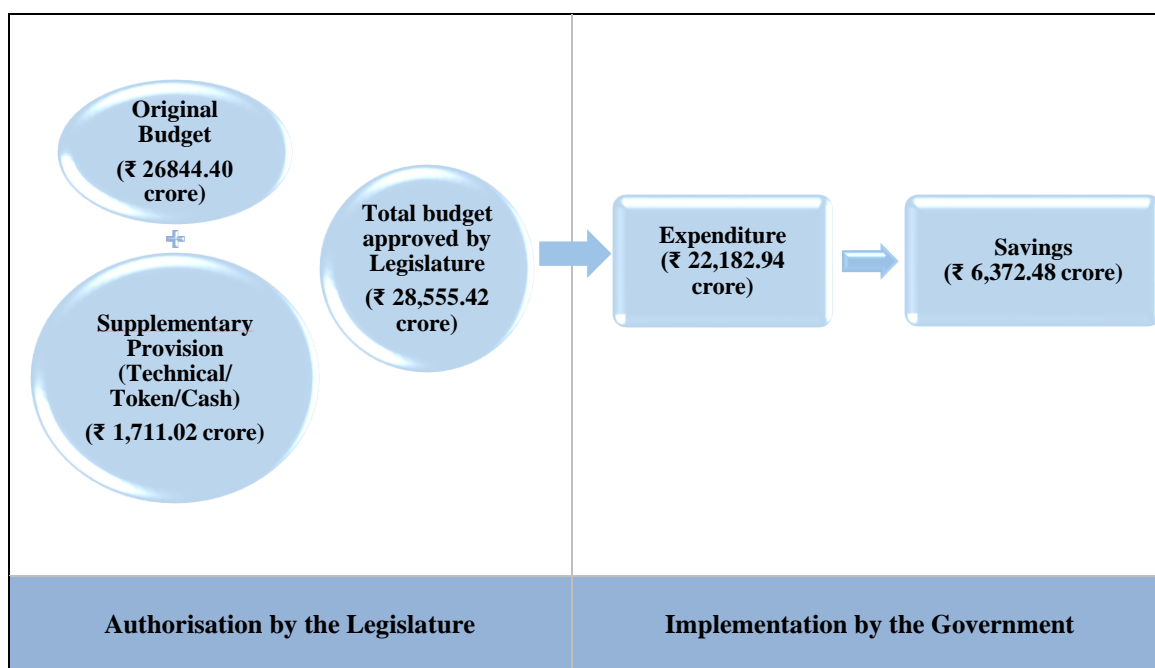
(CSS: Centrally Sponsored Schemes; CS: Central Schemes; EAPs: Externally Aided Projects)

As soon as the detailed estimates and grants are passed by the Legislative Assembly in accordance with the procedure laid down in Articles 202-204 of the Constitution, the FD communicates to all heads of departments and other budget controlling officers, in writing the allotments placed at their disposal during the budget year. FD uploads all the relevant information and budgetary data on the ‘e-DDO online fund allocation system’ and access to the same is available to the authorities concerned.

During the year, FD reviews requests made for supplementary grants and re-appropriations by the departments. Apart from supplementary grants, re-appropriation can also be used to re-allocate funds within a grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the grant or charged appropriation.

Total amounts approved by the State Legislature in the original and supplementary budget, expenditure and savings during 2023-24 are depicted below.

Chart 3.2: Original and supplementary budget, expenditure and savings during 2023-24



(Source: Appropriation Accounts of the State)

Budget procedure envisages that sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and it should be neither larger nor smaller. Budget estimates of receipts should be based on existing rates of taxes, duties, fees, etc.

3.1.1 Summary of total provisions, actual disbursements and savings during the financial year

Summarised position of total budget provision, disbursements and savings/excesses during 2023-24 is given in **Table 3.1**.

Table 3.1: Budget provision, disbursements and savings/excesses during 2023-24
(₹ in crore)

Total budget provision		Disbursements		Net savings(-)/ excesses(+)	
Voted	Charged	Voted	Charged	Voted	Charged
24543.29	4012.13	18713.95	3468.99	(-)5829.34	(-)543.14

(Source: Appropriation Accounts of the State)

It could be seen from the table above that net savings of ₹ 5,829.34 crore and ₹ 543.14 crore occurred in the voted and charged section against the budget provision during 2023-24.

3.1.2 Charged and voted disbursements

As per Article 112(2) of the Constitution, a distinction is made between charged and voted expenditure. Charged expenditure is the expenditure charged on the revenues of the State and not subject to the vote of Legislative Assembly under the Constitution. Voted expenditure is subject to the vote of Legislative Assembly. Article 202(3) of the Constitution specifies categories of expenditure that can be charged on the Consolidated Fund of the State.

Trend analysis of classification of total disbursements under charged and voted sections during the last five years (2019-24) is given below.

Table 3.2: Voted and charged disbursements and savings during 2019-24
(₹ in crore)

Year	Disbursements		Net savings(-)/excesses(+)		Percentage savings under voted section (utilisation)
	Voted	Charged	Voted	Charged	
2019-20	11906.67	3619.21	(-)6855.54	824.16	37 (63)
2020-21	12620.32	5423.62	(-)6703.04	2600.36	35 (65)
2021-22	15187.22	4466.99	(-)7312.80	221.13	33 (67)
2022-23	16559.71	3196.99	(-)5121.25	(-)1487.63	24 (76)
2023-24	18713.95	3468.99	(-)5829.34	(-)543.14	24 (76)

(Source: Appropriation Accounts of the State)

As seen in the table above the utilisation of voted provision ranged between 63 to 76 per cent during 2019-24. Utilisation of voted provision was slightly improved during 2020-21 & 2021-22. However, the utilisation remained unchanged (76 per cent) during 2022-23 & 2023-24. In view of this, the State Government needs to prepare more realistic budget estimates.

3.1.3 Budget marksmanship

Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/ actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved.

Table 3.3: Aggregate Budget Outturn during 2023-24

(₹ in crore)

Description	Original Approved Budget (BE)	Actual Outturn	Difference between Actual and BE*
(1)	(2)	(3)	(4)
Revenue	19768.94	17079.08	(-)2689.86
Capital	7075.46	5103.86	(-)1971.60
Total	26844.40	22182.94	(-)4661.46

(Source: Appropriation Accounts of the State)

*Excess of actuals over original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure

In Revenue section, deviation in outturn compared with BE was (-) 13.61 per cent. This was due to deviation between 0 per cent and ± 25 per cent in 41 grants including three appropriations, between ± 25 per cent and ± 50 per cent in 35 grants, between ± 50 per cent and ± 100 per cent in 16 grants.

In Capital section, deviation in outturn compared with BE was (-) 27.87 per cent. This was due to deviation between 0 per cent and ± 25 per cent in 11 grants including two appropriations, 10 grants between ± 25 and ± 50 per cent, and 46 grants between ± 50 per cent and ± 100 per cent and more. No provision was made in respect of 24 grants and one appropriation of the Capital section.

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

Table 3.4: Expenditure Composition Outturn during 2023-24

(₹ in crore)

Description	Original Approved Budget (BE)	Revised (RE)	Actual Outturn	Difference between BE & RE	Difference between Actual and RE*
1	2	3	4	5	6
Revenue	19768.94	19946.95	17079.08	(-)178.01	(-)2867.87
Capital	7075.46	6614.04	5103.86	461.42	(-)1510.18
Total	26844.40	26560.99	22182.94	283.41	(-)4378.05

(Source: Appropriation Accounts and Budget Documents of the State)

*Excess of actuals over revised estimate is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure

In Revenue section, deviation in outturn compared with RE was (-) 14.37 *per cent*. This was due to deviation between 0 *per cent* and ± 25 *per cent* in 42 grants including three appropriations, between ± 25 *per cent* and ± 50 *per cent* in 34 grants and between ± 50 *per cent* and ± 100 *per cent* in 16 grants.

In Capital section, deviation in outturn compared with RE was (-) 22.83 *per cent*. This was due to deviation between 0 *per cent* and ± 25 *per cent* in 11 grants including two appropriations, between ± 25 *per cent* and ± 50 *per cent* in nine grants, between ± 50 *per cent* and ± 100 *per cent* and more in 47 grants. No provision was made in respect of 24 grants and one appropriation (Grant/Appropriation nos. A1, 3, 4, 5, 7, 9, 14, 18, 22, 24, 25, 28, 29, 30, 38, 44, 52, 56, 60, 73, 75, 77, 79, 88 & 89) of the Capital section.

3.2 Appropriation Accounts

Appropriation Accounts are accounts of expenditure of the Government for each financial year, compared with the grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Articles 204 and 205 of the Constitution. Appropriation Accounts are on a gross basis. These Accounts depict the original budget provision, 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 an understanding of utilisation of funds, management of finances including monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the Comptroller and Auditor General of India (CAG) seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation as per the Appropriation Act and the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Comments on integrity of budgetary and accounting process

3.3.1 Expenditure without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Expenditure on a new scheme/service should not be incurred without provision of funds, except after obtaining additional funds by re-appropriations, supplementary grants/appropriations or an advance from the Contingency Fund of the State.

Expenditure without budget provision

During 2023-24, State Government incurred an expenditure of ₹ 4.58 crore (under Revenue & Capital section) without authority of law/budgetary provision.

Table 3.5: Expenditure without budget provision during 2023-24

Sl. No.	Name of Grant/ Appropriation	Head of Account	Budget provision	Expenditure without provision (₹ in lakh)
1	13 Transport	5055-00-050-07 Construction of Bus Stand	0.00	2.52
2	21 Public Works	4215-01-102-13 Rural Water Supply	0.00	401.76
		4215-01-102-14 Rural Water Supply	0.00	46.36
3	37 Govt. Polytechnic, Panaji	2203-00-105-05 Testing Consultancy & Research Development	0.00	0.99
4	71 Co-operation	4059-01-051-01 Building (R.C.S)	0.00	4.51
5	74 – Water Resources	2071-80-004-01 Research and Development	0.00	2.36
Total				458.50

(Source: Appropriation Accounts of the State)

Expenditure without budget provision during 2022-23 was ₹ 14.02 crore.

On bringing this to notice of the Director of Accounts (September 2024), two Departments (37 Govt. Polytechnic, Panaji and 71 Co-operation) furnished their replies.

The Department of Co-operation replied (October 2024) that the head 4059-01-051-01 where the expenditure of ₹ 4.51 lakh has been booked under Grant No. 71 is not operated by the Department and such expenditure was incurred by the Public Works Department.

Government Polytechnic, Panaji replied (October 2024) that the expenditure of ₹ 0.99 lakh was booked from PDA/PL Account in which amount is deposited through Internal Revenue Generation (IRG) Scheme under head 2203-00-105-05 for the Financial Year 2023-24. The reply was not tenable as the entire original provision of ₹ 12 lakh made under the ‘Head 2203-00-105-05 Testing Consultancy & Research Development’ was re-appropriated leaving no funds available under the concerned Head of account for incurring expenditure as per the Appropriation Accounts 2023-24.

No reply was received from Department of Public Works, Transport and Water Resources (November 2024). The fact, however, remains that despite reconciliation of expenditure there had been instances of expenditure without budget provisions in these cases which needs to be arrested by putting in necessary checks and control by the departments.

Recommendation 1: State Government may ensure that no expenditure is incurred without budgetary provision by any DDO and necessary controls are exercised in the Directorate of Accounts.

3.3.2 Unnecessary or excessive supplementary grants

During a financial year, if the amount provided for a purpose is found to be inadequate or the need arises for an expenditure on some object or service for which no provision has been made, the State Legislature can sanction a supplementary provision.

State Legislature approved supplementary provisions of ₹ 1,711.02 crore in 80 grants and two appropriations for the year 2023-24. However, in 14 cases (supplementary provisions of ₹ five crore or more in each case), expenditure incurred (₹ 5,831 crore) was below the original provisions of ₹ 7,416 crore (**Appendix 3.1**). Thus, supplementary provisions aggregating ₹ 562 crore obtained during the year in these 14 cases proved unnecessary.

Finance department issued a circular in October 2023, wherein it was mentioned that departments desirous of seeking supplementary funds must upload receipts and expenditure in a portal. The system will automatically check if the total expenditure is less than 70 per cent, the system will not accept the request for supplementary if it is so. However, it was noticed that in seven cases out of 14, the expenditure was less than 70 per cent of the original provisions.

During the Exit Conference (07/03/2025) the Finance Department stated that controls are being put in place to avoid such lapses.

Recommendation 2: The State Government may review the mechanism set to curb unnecessary supplementary grants so that ceiling is not breached.

3.3.3 Unspent amounts and surrendered appropriations and/or large savings/surrenders

While preparing budget estimates, utmost care must be taken to ensure that estimates are as close as possible to the likely expenditure during the year.

During 2023-24, cases of substantial savings were noticed. Total gross savings under various grants/appropriations amounted to ₹ 6,372 crore

which was 22 *per cent* of the total authorisation (₹ 28,555 crore) during the year.

Of the total gross savings of ₹ 6,372 crore, savings of ₹ 100 crore or more amounting to ₹ 3,008 crore (47 *per cent*) occurred in 13 cases (voted) out of 89 grants, as detailed in **Table 3.6**.

Table 3.6: Grants with savings of ₹ 100 crore or more

(₹ in crore)

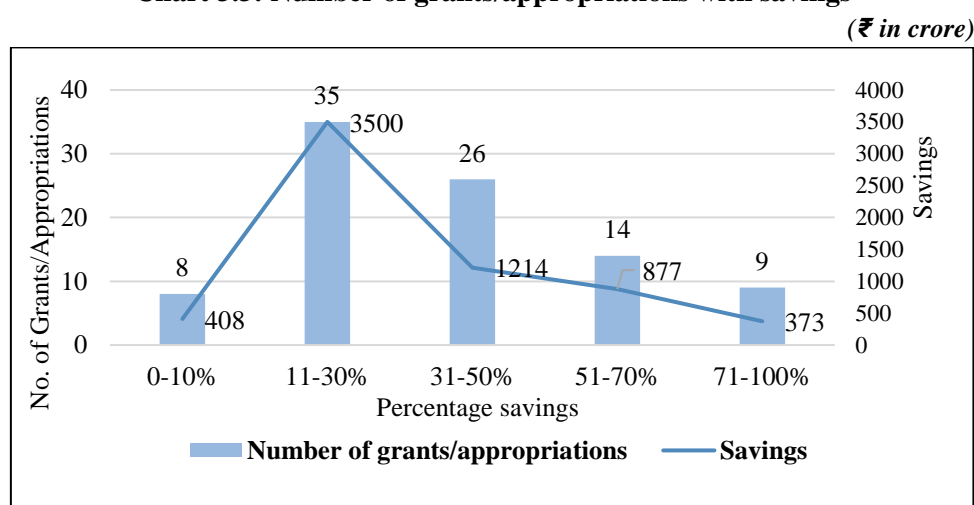
Sl. No.	No. and name of grant	Total provision	Actual Expenditure	Savings	Surrenders	Savings after surrender
Revenue (voted)						
1.	17 Police	941.16	776.97	164.19	163.61	0.58
2.	21 Public Works	1440.08	822.36	617.72	617.14	0.58
3.	31 Panchayats	253.57	101.42	152.15	146.99	5.16
4.	34 School Education	2130.93	1786.64	344.29	346.20	(-) 1.91
5.	47 Goa Medical College	899.17	760.52	138.65	138.18	0.47
6.	48 Health Services	972.68	710.23	262.45	261.14	1.31
7.	55 Municipal Administration	237.82	58.63	179.19	179.19	0.00
8.	58 Women and Child Development	504.48	310.16	194.32	143.07	51.25
9.	85 Department of Rural Development	211.47	47.92	163.55	166.26	(-)2.71
Capital (voted)						
10.	21 Public Works	1548.86	1270.15	278.71	300.33	(-)21.62
11.	32 Finance	380.00	280.00	100.00	100.00	0.00
12.	47 Goa Medical College	172.19	35.49	136.70	132.38	4.32
13.	76 Electricity	837.52	561.49	276.03	269.19	6.84
Total		10529.93	7521.98	3007.95	2963.68	44.27

(Source: Appropriation Accounts of the State)

Primary reasons for substantial savings during the year 2023-24, as furnished in the Appropriation Accounts, were non-implementation of schemes, non-receipt of cash assignment by various sub-divisions of PWD, non-filling of vacant posts, less work sanctioned, administrative reasons, non-clearance of bills, non-receipt of scholarships/stipend bills/medical reimbursement/LTC, *etc.*

Distribution of number of grants/appropriations grouped by percentage of savings and total savings in each group amounting to ₹ 6,372 crore (gross savings) during 2023-24 is shown in **Chart 3.3**.

Chart 3.3: Number of grants/appropriations with savings



(Source: Appropriation Accounts of the State)

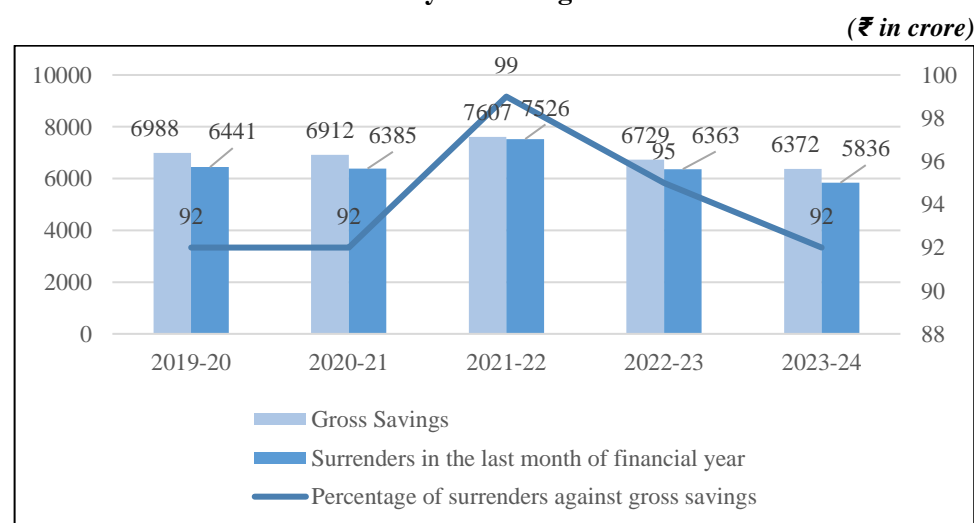
During the Exit Conference (07/03/2025) the Finance Department stated that due care will be taken in future.

Substantial surrenders

It is the duty of the Budget Controlling Officers to ensure that all anticipated savings are surrendered as soon as these are identified, without waiting until the end of the year. No savings can be held in reserve by the Budget Controlling Officers for meeting possible future excess requirements.

Trend analysis of quantum of surrenders made in the last month of the financial year *vis-à-vis* gross savings for five-year period 2019-24 is shown in **Chart 3.4**.

Chart 3.4: Savings and surrenders in the last month of financial year during 2019-24



(Source: Appropriation Accounts of the State)

As may be seen from **Chart 3.4**, against the gross savings of ₹ 6,372 crore during the year, ₹ 5,836 crore (92 *per cent*) was surrendered in the last month of the financial year (March 2024).

Under-utilisation of budget grants

Audit scrutiny revealed that nine (including Grant No. 89: Department of Empowerment of Persons with Disabilities which was created in 2023-24), out of 89 grants utilised less than or equal to 30 *per cent* of the budget allocation during 2023-24. The status of utilisation under these nine grants in 2023-24 and previous four years (2019-23) is shown in **Table 3.7**.

Table 3.7: Grants with budget utilisation of less than or equal to 30 *per cent* in 2023-24 and previous four years (2019-23)

(₹ in crore)

Sl. No.	Grants	2019-20	2020-21	2021-22	2022-23	2023-24	No. of years*	Budget 2023-24	Total budget (5 years)
1	23 Home	37%	17%	32%	63%	13%	2	84.47	181.63
2	27 Official Language	35%	30%	22%	43%	27%	3	21.65	77.18
3	46 Museum	27%	31%	17%	18%	20%	4	14.68	58.39
4	73 State Election Commission	82%	82%	59%	73%	29%	1	9.30	54.85
5	85 Dept. of Rural Development	34%	52%	35%	32%	22%	1	221.47	580.51
6	86 New and Renewable Energy	0%	5%	9%	12%	25%	5	62.79	386.80
7	87 Dept. of Archaeology	-	-	40%	31%	15%	1	47.59	111.11
8	88 Dept. of Public Private Partnership	-	-	55%	42%	12%	1	3.40	9.65
9	89 Dept. of Empowerment of Persons with Disabilities#	-	-	-	-	0	1	1.20	1.20
								466.55	1461.32

(Source: Appropriation Accounts of the State)

* Number of years with utilisation below 30 *per cent*

Shaded areas show under-utilisation of grants (utilisation less than or equal to 30 *per cent*)

#New Department created in 2023-24.

Utilisation under Grant No. 86 (New and Renewable Energy) was persistently less than 30 *per cent* of the total budget allocation during the last five years (2019-24). This was indicative of systemic problems in utilisation of budget allocations. Utilisation in Grant No. 46 Museum was less than 30 *per cent* in four out of five years.

Repeated under-utilisation of grants was indicative of deficient budgeting. This needs to be examined by the State Government and necessary corrective action taken.

Anticipated savings not surrendered

In 15 cases involving 13 grants, out of total savings of ₹ 1,593 crore, ₹ 134 crore was not surrendered (₹ one crore and above in each case), as detailed in **Appendix 3.2**. Timely surrender of unspent balances could have ensured their productive use in other areas with shortfalls.

Surrenders in excess of actual savings

In three grants, ₹ 577 crore was surrendered against savings of ₹ 484 crore, leading to excess surrender of ₹ 93 crore during 2023-24 (₹ one crore and above), as shown in **Table 3.8**.

Table 3.8: Surrenders in excess of savings

(₹ in crore)

Sl. No.	No. and Name of grant	Total provision	Expenditure	Savings	Amount surrendered	Excess surrender
Revenue (voted)						
1	08 Treasury and Accounts Administration, North Goa	2065.82	2023.84	41.98	110.88	68.90
2	85 Dept. of Rural Development	211.47	47.92	163.55	166.26	2.71
Capital (voted)						
3	21 Public Works	1548.86	1270.15	278.71	300.33	21.62
Total		3826.15	3341.91	484.24	577.47	93.23

(Source: Appropriation Accounts of the State)

Excess surrender was observed in Grant No. 21 Public Works in 2022-23 also. From the foregoing, it is evident that the departments concerned did not exercise necessary controls over the progress of expenditure through periodical reviews and necessary corrective action.

Persistent savings

In seven cases involving six grants, there were persistent savings of more than ₹ 100 crore ranging from 14 to 79 per cent during the last three years as detailed in **Table 3.9**.

Table 3.9: Persistent savings under various grants

(₹ in crore)

Sl. No.	No. and name of grant	Year	Total provision	Actual expenditure	Savings	Percentage of savings
Revenue (voted)						
1	17 Police	2021-22	711.63	609.70	101.93	14
		2022-23	953.92	670.04	283.88	30
		2023-24	941.16	776.97	164.19	17
2	21 Public Works	2021-22	1671.99	1331.18	340.81	20
		2022-23	914.81	525.39	389.42	43
		2023-24	1440.07	822.36	617.71	43
3	34 School Education	2021-22	1826.39	1495.43	330.96	18
		2022-23	1969.61	1645.97	323.64	16
		2023-24	2130.93	1786.64	344.29	16
4	48 Health Services	2021-22	808.84	668.36	140.48	17
		2022-23	904.49	643.83	260.66	29
		2023-24	972.68	710.23	262.45	27
Sl. No.	No. and name of grant	Year	Total provision	Actual expenditure	Savings	Percentage of savings
Capital (voted)						
5	21 Public Works	2021-22	2054.43	799.13	1255.30	61
		2022-23	1425.00	1061.47	363.54	26
		2023-24	1548.86	1270.15	278.71	18
6	47 Goa Medical College	2021-22	245.50	74.87	170.63	70
		2022-23	183.00	38.08	144.92	79
		2023-24	172.19	35.49	136.70	79
7	76 Electricity	2021-22	699.04	263.80	435.24	62
		2022-23	654.12	478.12	176.00	27
		2023-24	837.52	561.49	276.03	33

(Source: Appropriation Accounts of the State)

As per the Appropriation accounts, some of the main reasons for persistent savings in the above departments were non-receipt of cash assignment, receipt of fewer claims/bills, non-receipt of proposals, non-filling of vacant posts, payment being deferred to next year, non-implementation of schemes, etc.

This trend of persistent under-utilisation of allocated funds underscores the necessity of adopting a more realistic approach in formulating budget estimates by the State Government.

Grants with 'Nil' expenditure

During 2012-13 to 2023-24, entire budget provision of ₹ 33.00 crore under capital section of Grant No. 27 (Official Language) remained unutilised at the end of each financial year, as shown in **Table 3.10**.

Table 3.10: 'Nil' expenditure under capital section of Grant No. 27*(₹ in lakh)*

Year	Total Provision	Actual Expenditure	Savings
2012-13	100.00	0.00	100.00
2013-14	200.00	0.00	200.00
2014-15	200.00	0.00	200.00
2015-16	200.00	0.00	200.00
2016-17	200.00	0.00	200.00
2017-18	200.00	0.00	200.00
2018-19	300.00	0.00	300.00
2019-20	200.00	0.00	200.00
2020-21	200.00	0.00	200.00
2021-22	500.00	0.00	500.00
2022-23	100.00	0.00	100.00
2023-24	900.00	0.00	900.00
Total	3300.00	0.00	3300.00

(Source: Appropriation Accounts for the respective years)

The Budget provision was made for construction of Bhasha Bhavan. The secretary, Konkani Academy has submitted the proposal and the same is pending with Goa State Industrial Development Corporation (GSIDC). The Academy is pondering on sending a proposal to discontinue the provision.

Recommendation 3: *The State Government needs to adopt a more rigorous and realistic approach in budget preparation by mandating the incorporation of past departmental performance data. Future budget estimates should be firmly based on historical performance, with adjustments made to reflect actual expenditure trends.*

3.3.4 Excess expenditure and its regularisation

Article 204 of the Constitution provides that no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law by the State Legislature.

Further, article 205 of the Constitution provides that if any money has been spent in excess of the amount granted during a financial year, the same would require regularisation by the State Legislature.

There was an excess disbursement of ₹ 12,625.06 crore pertaining to the years 2008-09 to 2022-23, which was yet to be regularised by the State Legislature, as detailed in **Table 3.11**. In the year 2023-24, no case of excess expenditure was observed.

Table 3.11: Excess expenditure from 2008-23 requiring regularization

(₹ in crore)

Year	Grant No. /Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	
			Voted	Charged
2008-09 to 2014-15	8 Grants and 5 appropriations		171.44	1168.60
2015-16	08	Treasury and Accounts Administration, North Goa	51.62	-
	A2	Debt Services	-	2278.83
2016-17	08	Treasury and Accounts Administration, North Goa	2.71	-
	16	Collectorate, North Goa	0.15	-
	A2	Debt Services	-	1680.34
2017-18	01	Legislature Secretariat	0.20	-
	08	Treasury and Accounts Administration, North Goa	173.56	-
	50	Goa College of Pharmacy	0.22	-
	A2	Debt Services	-	337.98
2018-19	79	Goa Gazetteer	0.01	-
	A2	Debt Services	-	2358.53
2019-20	A2	Debt Services	-	956.85
2020-21	A2	Debt Services	-	2808.95
2021-22	08	Treasury and Accounts Administration, North Goa	161.73	-
	A2	Debt Services	-	353.73
2022-23	08	Treasury and Accounts Administration, North Goa	119.61	-
Total			681.25	11943.81
Grand total (2008-2023)			12625.06	

(Source: Appropriation Accounts of the State)

As may be seen from the table above, excess disbursement of ₹ 12625.06 crore pertaining to the years 2008-09 to 2022-23 had not been regularised by the State Legislature.

During the Exit Conference (07/03/2025) the Finance Department stated that proposal for regularization of excess expenditure was taken up with PAC, and the matter is yet to be addressed.

Recommendation 4: The State Government should take prompt action under Article 205 of the Constitution to regularize the excess expenditure of ₹12,625.06 crore by the State Legislature.

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projections and gap between expectations and actuals

Summarised position of actual expenditure during 2023-24 in 92 grants/appropriations is given in **Table 3.12**.

Table 3.12 : Actual expenditure vis-à-vis original/supplementary provisions
(₹ in crore)

	Nature of expenditure	Original Grant/ Appropriation	Supplementary grant/Appropriation	Total provision	Actual expenditure	Net savings (-)/excesses (+)	Surrender during	
							Amount	As percentage of total provision
Voted	I. Revenue	17679.98	1311.18	18991.16	15134.33	(-)3856.83	3803.47	20.03
	II. Capital	5140.52	399.84	5540.36	3576.58	(-)1963.78	1968.97	35.46
	III. Loans & Advances	11.77		11.77	3.04	(-)8.73		
Total		22832.27	1711.02	24543.29	18713.95	-5829.34	5772.44	23.52
Charged	IV. Revenue	2088.96	0.00	2088.96	1944.75	(-)144.21	31.49	1.51
	V. Capital	0.51	0.00	0.51	0.41	(-) 0.10	0.10	19.61
	VI. Public Debt	1922.66	0.00	1922.66	1523.83	(-) 398.83	31.51	1.64
Total		4012.13	0.00	4012.13	3468.99	(-) 543.14	63.10	1.57
Grand Total		26844.40	1711.02	28555.42	22182.94	(-) 6372.48	5835.54	20.44

(Source: Appropriation Accounts of the State)

*Figures of actual expenditure include recoveries adjusted as reduction of expenditure

(Revenue: ₹ 230.54 crore; Capital: ₹ 6.45 crore; Total: ₹ 236.99 crore)

Gross savings of ₹ 6,372 crore registered in 89 grants and three appropriations under revenue section and 65 grants and two appropriations under capital section. Supplementary provisions of ₹ 1,711 crore was obtained during the year, which constituted six *per cent* of the original provision.

Gross savings (₹ 6,372 crore) constituted 22 *per cent* of the total budget provision of ₹ 28,555 crore and was more than three times the supplementary provisions (₹ 1,711 crore) made during the year. This suggested that a thorough review of the requirements and utilization of the original grants could have prevented the need for obtaining additional funding through supplementary grants.

Overall trend of original budget, actual expenditure and savings/excesses during 2019-24 is detailed in **Table 3.13**.

Table 3.13: Original budget, actual expenditure and saving/excesses during 2019-24

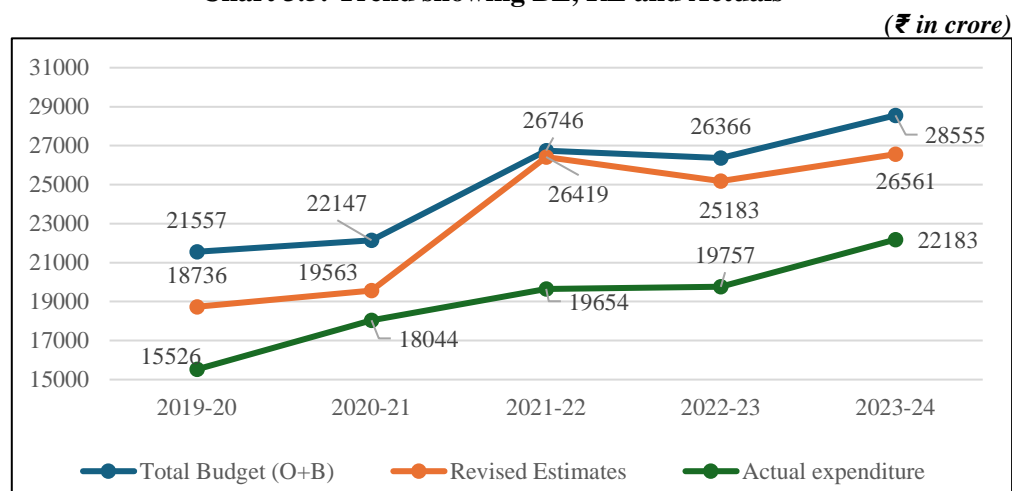
	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Original budget	19548.69	21056.35	25055.65	24467.41	26844.40
Supplementary budget	2008.57	1090.27	1690.23	1898.17	1711.02
Total Budget (Original + Supplementary) (TB)	21557.26	22146.62	26745.88	26365.58	28555.42
Revised Estimates (RE)	18736.74	19563.35	26418.79	25183.08	26560.99
Actual Expenditure (AE)	15525.88	18043.94	19654.21	19756.70	22182.94
Net savings (-)/excesses (+)	(-)6031.38	(-)4102.68	(-)7091.67	(-)6608.88	(-)6372.48
Percentage of supplementary provision to original budget	10.27	5.18	6.75	7.76	6.37

	2019-20	2020-21	2021-22	2022-23	2023-24
Percentage of savings to total provision	27.98	18.52	26.52	25.07	22.32
TB-RE	2820.52	2583.27	327.09	1182.50	1994.43
RE-AE	3210.86	1519.41	6764.58	5426.38	4378.05
(TB-RE) as % of TB	13.08	11.66	1.22	4.49	6.98
(RE-AE) as % of TB	14.89	6.86	25.29	20.58	15.33

(Source: Appropriation Accounts and Budget Documents of the State)

The summary of variations in Appropriation Accounts is depicted in **Chart 3.5**

Chart 3.5: Trend showing BE, RE and Actuals



(Source: Appropriation Accounts and Budget Documents of the State)

It can be seen from the **Chart 3.5** above that over the years from 2019-20 to 2023-24, Revised Estimate (RE) was always lower than the Total Budget (TB) of the State. The gap between the TB and the RE was more than 10 *per cent* during the two-year period 2019-20 and 2020-21, while, it dropped to one *per cent* during the year 2021-22. It increased to 4.49 *per cent* during 2022-23 and then to 6.98 *per cent* in 2023-24. Further, Actual Expenditure (AE) was consistently lower than the RE during 2019-20 to 2023-24 and savings amounted to more than 20 *per cent* to total provision during 2019-20 to 2023-24, except during the year 2020-21.

3.4.2 Supplementary budget and opportunity cost

At times, while demanding supplementary provision, the departments report to Legislature large additional requirements for different purposes under various schemes/activities, but finally they are unable to spend not only the entire supplementary provision but also the original budget provision. As a result, substantial amounts of grants remain blocked, while other schemes/projects remain incomplete for want of funds and the intended benefits do not reach the public at large. Further, delay in programme/project implementation has the attendant risk of cost escalation. Thus, the opportunity cost of unutilised budget provision is significant.

Table 3.14 presents the details of six such cases involving five grants where unnecessary supplementary provisions (₹ one crore and above) resulted in savings of ₹ 100 crore or more in each case during 2023-24. The supplementary provisions were unnecessary as the actual expenditure incurred was less than the original provisions.

Table 3.14: Unutilised grants of ₹100 crore or more against original/supplementary provision

(₹ in crore)

Sl. No.	Name of grant	Original provision	Supplementary provision	Total	Actual expr.	Unutilised grants/savings
1	21 Public works (Revenue Voted)	1218.68	221.40	1440.08	822.36	617.72
2	34 School Education (Revenue Voted)	2124.74	6.19	2130.93	1786.64	344.29
3	55 Municipal Administration (Revenue Voted)	227.82	10.00	237.82	58.63	179.19
4	58 Women and Child Development (Revenue Voted)	503.45	1.03	504.48	310.16	194.32
5	21 Public works (Capital Voted)	1468.86	80.00	1548.86	1270.15	278.71
6	76 Electricity (Capital Voted)	737.52	100.00	837.52	561.49	276.03
Total		6281.07	418.62	6699.69	4809.43	1890.26

(Source: Appropriation Accounts of the State), Expr. = expenditure

As per information provided by the State Government, 115 projects with a progressive expenditure of ₹ 484.15 crore pertaining to irrigation, water supply and sanitation (16 projects) and roads, bridges and buildings (99 projects) were incomplete as on March 2024, due to paucity of funds. The savings due to unnecessary supplementary provisions could have been utilised for these projects.

3.4.3 Progress of expenditure through the year

Government funds should be evenly spent throughout the year. Rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates temporary cash crunches due to mismatch of Government receipts and expenditure, especially during the fag end of the financial year.

In the State of Goa, no significant rush of expenditure was noticed during 2023-24, as shown in the **Table 3.15**.

Table 3.15: Progress of expenditure during 2023-24

Sl. No.	Month	Expenditure (₹ in crore)	Monthly expenditure as percentage of total expenditure
1	April	1533.18	7.51
2	May	1482.39	7.26
3	June	1896.02	9.29
4	July	1350.81	6.62
5	August	1509.42	7.39
6	September	1676.1	8.21
7	October	1487.89	7.29
8	November	1546.79	7.58
9	December	1781.07	8.72
10	January	1701.61	8.33
11	February	1993.6	9.76
12	March	2460.19	12.04
	Total	20419.07*	100.00

(Source: Monthly Civil Accounts of the State)

* This does not include disbursements made on account of loans and advances during the year (₹ 3.04 crore), public debt repayments (₹ 1523.83 crore), and recoveries (₹ 236.99 crore)

3.4.4 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the State Government are either partially executed or not executed due to reasons such as non-approval of scheme guidelines/modalities, want of administrative sanction, non-release of budget, *etc.*

Appendix XI, Volume-II of Finance Accounts for the year 2023-24 gives the details of major policy decisions taken during the year or new schemes proposed in the budget. During 2023-24, 13 new schemes/major policy pronouncements were made by the State Government in its budget for the year. Of these, the progress of only four¹ pronouncements could be ascertained. Of the four schemes, one was already implemented during 2023-24 whereas the work on implementing the remaining three schemes was in progress and was estimated to be completed during 2024-25.

The details of the 13 major policy announcements are provided in **Appendix 3.3**.

3.5 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 timely and accurate estimates and ensuring 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 departments were adhering to these instructions, Audit selected the following two grants:

Grant No. 57 - Social Welfare

The Directorate of Social Welfare deals with the implementation of Schemes for the welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, the Differently abled persons, Senior Citizens, Destitute, Prisoners and their dependents, Safai Karmacharis and Beggars.

The Directorate of Social Welfare is headed by the Director, who is also Ex-Officio Joint Secretary. He is assisted by the Dy. Director & two Assistant Directors, and other staffs of the department.

The Social Welfare Grant consists of five Major Heads. Three of these are related to revenue: namely, 2071-Pensions and Other Retirement Benefits, 2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes, and Minorities, and 2235-Social Security and Welfare. Two are related to capital: namely, 4059-Capital Outlay of Public Works and 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes, and Minorities."

¹ Since the status of implementation of the 13 schemes was not provided in the Finance Accounts 2023-24 the same was ascertained from the 'Action Taken Report on Announcements Made in Budget Speech 2023-24' published by the Directorate of Planning, Statistics and Evaluation, Government of Goa. However, the status of only four schemes of the 13 schemes mentioned in the Finances Accounts was shown in the Action Taken Report.

Grant No. 65 - Animal Husbandry and Veterinary Services

The Department of Animal Husbandry and Veterinary Services focuses on veterinary healthcare, boosting livestock and poultry production, and supporting organized milk producers to enhance milk production. Its primary goal is to improve socio-economic conditions through increased milk, meat, and poultry output. The department also prioritizes animal health, safety, and welfare by aiding in rescues, managing accidents, caring for distressed animals, guiding veterinary schemes, and preventing cruelty.

The Animal Husbandry and Veterinary Services Grant consists of six major heads. Five of these are related to revenue: namely, 2071-Pensions and Other Retirement Benefits, 2403-Animal Husbandry, 2404-Dairy Development, 2415-Agriculture Research and Education, and 2551-Hill Areas. One is related to capital: namely, 4403-Capital Outlay on Animal Husbandry.

3.5.1 Budget and expenditure

A summary of overall budget provision, actual disbursements and savings under Grant No. 57 and 65 for the years 2021-24 is shown in **Table 3.16**.

Table 3.16: Budget provision and actual expenditure under Grant No. 57 and 65

(₹ in crore)

Year	Original provision	Supplementary provision	Total Provision	Actual expenditure	Savings	Percentage of savings w.r.t. total provision
Grant No. 57: Social Welfare (Revenue-voted)						
2021-22	408.05	79.05	487.10	304.25	182.85	37.54
2022-23	443.84	113.81	557.65	502.00	55.65	9.98
2023-24	453.98	10.00	463.98	386.40	77.58	16.72
Grant No. 57: Social Welfare (Capital-voted)						
2021-22	20.32	15.00	35.32	0.25	35.07	99.29
2022-23	21.00	4.00	25.00	6.39	18.61	74.44
2023-24	46.00	0.00	46.00	18.84	27.16	59.04
Grant No. 65: Animal Husbandry and Veterinary Services (Revenue-voted)						
2021-22	167.13	0.00	167.13	110.90	56.23	33.64
2022-23	162.21	0.96	163.17	124.16	39.01	23.91
2023-24	169.51	0.00	169.51	134.50	35.01	20.65
Grant No. 65: Animal Husbandry and Veterinary Services (Capital-voted)						
2021-22	30.30	0.00	30.30	1.28	29.02	95.78
2022-23	5.07	0.00	5.07	2.63	2.44	48.13
2023-24	10.05	0.00	10.05	2.65	7.40	73.63

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

It may be seen that in Grant No.57, there were persistent savings in the capital section, ranging from 59.04 per cent to 99.29 per cent during 2021-24. Despite this, supplementary provisions of ₹ 15 crore for 2021-22 and ₹ 4 crore for 2022-23 were made, even though the actual expenditure was below the original provisions in the capital section for these years.

In Grant No.65, there were persistent savings in the revenue section, ranging from 20.65 *per cent* to 33.64 *per cent*, and in the capital section, savings ranged from 48.13 *per cent* to 95.78 *per cent* during 2021-24.

Main reasons for savings under these two grants, as indicated in the Appropriation Accounts, were non-receipt of cash assignments, proposal not being processed, non-filling of newly created posts, less claim of LTC and medical bills, less/non-receipt of proposal from Goa Meat Complex purchases non-clearance of bills, less procurement of stores, non-receipt of claims, non-release of funds, less work sanctioned, non-finalisation of proposals for digitization of court records, fewer bills received than expected *etc.*

3.5.2 Non-utilisation of entire provision

In two sub-heads under Grant No.57, there were 100 *per cent* savings against provisions made during 2023-24 (amount exceeding ₹ five crore in each case) are shown in **Table 3.17**. The substantial amount of provision remained un-utilised due to non- release of funds.

Table 3.17: Details of Sub Heads with substantial surrenders during the year 2023-24

<i>(₹ in lakh)</i>				
Sl. No.	Head of Account	Total Grant/ Appropriation	Amount surrendered	Percentage of surrender
Grant No. 57 – Social Welfare				
1	4225-283-01 Construction of Hostels for OBC Boys (State Share)	600	600	100
2	4225-283-02 Construction of Hostels for OBC Boys (Central Share)	1000	1000	100
3	4225-283-03 Construction of Hostels for OBC Girls (Central Share)	900	900	100

(Source: Appropriation Accounts of the State)

3.5.3 Substantial savings under sub-heads

Scrutiny of Grants No.57 and 65 for the year 2023-24 showed that budget allocations under 21 schemes were surrendered (ranging from ₹ 1.12 crore to ₹ 22.16 crore) in the last month of the financial year (amount exceeding ₹ one crore in each case). Details are provided in **Table 3.18**

Table 3.18: Substantial savings surrendered in the last month of the year
(₹ in lakh)

Sl. No.	Name of scheme	Original grants	Expenditure	Surrenders/Re-appropriation	Percentage of surrenders w.r.t. grants
Grant No. 57					
1	2225-03-277-06 Post Matric Scholarships (A)	240.00	78.36	161.63	67.35
2	2225-03-277-07 Post Matric Scholarships (State Share)	160.00	48.20	111.79	69.87
3	2235-02-101-02 Strengthening of Department under Social Welfare wing	1342.00	1125.37	215.59	16.06
4	2235-02-104-04 Freedom from Hunger	28000.00	25783.52	2216.47	7.92
5	2235-02-104-07 Pilgrimage Scheme for Senior Citizens	1000.00	127.05	872.95	87.30
6	2235-02-104-12 Prevention of alcoholism and Drug Abuse	196.13	28.25	167.88	85.60
7	2235-02-104-14 Covid-19 relief Marginalized/unorganized Sector	2000.00	583.05	1416.95	70.85
8	2235-02-104-15 Scheme for Provide ex-gratia financial assistance to the family of victims of Covid-19	1000.00	420.00	580.00	58.00
9	2235-02-200-21 Mukhyamantri Sahayata Nidhi to NGO's	500.00	10.00	490.00	98.00
10	4225-03-283-01 Housing Scheme to OBC	2000.00	1884.00	116.00	5.80
Grant No. 65					
11	2403-001-01 Direction	1068.35	720.29	348.01	32.57
12	2403-101-06 Veterinary Dispensaries and Hospitals	1337.00	1008.55	328.40	24.56
13	2403-101-15 Scheme for Rescue Animal Welfare	300.00	177.55	122.45	40.82
14	2403-102-01 Government Livestock Farm	430.00	281.61	148.37	34.50
15	2403-103-01 Government Poultry Farm	358.05	140.10	217.93	60.87
16	2404-102-06 Government Livestock Farm	1422.21	1241.52	180.65	12.70
17	2404-102-11 Kamdhenu	700.00	96.46	603.53	86.22
18	2404-102-13 Pashupalan Scheme	400.00	235.72	164.28	41.07
19	2404-789-01 Scheduled Castes Development Scheme	156.00	13.11	142.89	91.60
20	2404-796-01 Scheduled Tribe Development Scheme	864.50	505.54	358.96	41.52
21	4403-102-02 Construction of Hospital and Residential Quarters for A.H. Staff	1000.00	265.46	734.53	73.45

(Source: Appropriation Accounts of the State)

3.5.4 Inappropriate re-appropriations

It was observed that in three sub heads of Grant No. 57 and one sub-head of Grant No. 65, sum was reappropriated and expenditure incurred in those heads were more than the funds left after reappropriation, which resulted in excess expenditure under those heads. However, no cases of inappropriate

re-appropriation were noticed in the years 2022-23 and 2023-24 in respect of Grant No. 65. Details are shown in **Table 3.19**.

Table 3.19: Inappropriate re-appropriations resulting in excess expenditure

(₹ in lakh)

Sl. No.	Year	Head of Account	Original Budget/ Supplementary/ re-appropriation	Funds available after re-appropriation	Final expenditure	Excess expenditure
Grant No. 57 –Revenue (voted)						
1	2021-22	2225-01-800-04 Compensation to victims under SC/ST (Prevention of Atrocities) Act 1989	10.00 (R) (-) 8.00	2.00	9.50	7.50
2	2022-23	2235-02-200-09 Financial Assistance to Self Help Groups	5.00 (R) (-) 5.00	0.00	5.00	5.00
3	2023-24	2235-02-001-01 Directorate of Social Welfare	314.00 (S) 0.04 (R) (-) 11.24	302.80	304.35	1.55
Grant No. 65 –Revenue (voted)						
4	2021-22	2403-101-06 Veterinary Dispensaries and Hospitals	958.65 (R) (-) 297.73	660.92	662.92	2.00
Grand Total				965.72	981.77	16.05

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

3.5.5 Rush of expenditure

Social Welfare (Grant No. 57) and Animal Husbandry and Veterinary Services (Grant No. 65) spent ₹ 10.00 crore out of total expenditure of ₹ 19.88 crore (50.29 per cent) in March 2024, indicating rush of expenditure in the last month of financial year. Details are given in **Table 3.20**.

Table 3.20: Flow of expenditure during March of the year 2024

(₹ in lakh)

Sl. No.	Head of Account (up to Sub Head)	Expenditure during March 2024	Total expr. incurred during the year	Percentage of expenditure incurred during March 2024
Grant No. 57				
1	2235-02-101-03 Welfare of Handicapped	11.56	16.29	70.96
2	2235-02-101-07 Purple Fest for Person with Disabilities	631.31	1578.27	40.00
3	2235-02-101-08 Accessible India Campaign (A)	72.34	72.34	100.00
4	2235-02-101-21 Setting up of Accessible Library for Visually Challenged Persons	14.33	18.60	77.04
5	2235-02-104-07 Pilgrimage Scheme for Senior Citizens	127.05	127.05	100.00

Sl. No.	Head of Account (up to Sub Head)	Expenditure during March 2024	Total expr. incurred during the year	Percentage of expenditure incurred during March 2024
6	2235-02-200-21 Mukhyamantri Sahayata Nidhi to NGOs	10.00	10.00	100.00
Grant No. 65				
7	2403-00-101-12 Interest Subsidy Scheme under Agriculture & Allied Activities (P)	0.24	0.33	72.73
8	2403-00-101-18 Assistance to State for control of Animal Disease (State Share)	1.40	1.40	100.00
9	2403-00-103-04 Strengthening of Infrastructure of Govt, Poultry Farm at Ela-Old Goa (Plan) (A)	0.36	0.48	75.00
10	2403-00-800-02 Professional Efficiency Development (Plan)(A)	44.25	67.00	66.04
11	2404-00-102-11 Kamdhenu (Plan)	87.13	96.46	90.32
Total		999.97	1988.22	50.29

(Source: Appropriation Accounts of the State)

3.5.6 Non-receipt of Utilisation Certificates

Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantee institutions and after verification, these should be forwarded to the Directorate of Accounts within 12 months from the date of their sanction, unless specified otherwise.

As on 31 March 2024, 499 UCs involving ₹ 39.29 crore sanctioned upto the period 2022-23 under Grant No. 57 were outstanding. Similarly, for Grant No. 65, 63 UCs involving ₹ 31.13 crore sanctioned upto the period 2022-23 were outstanding as on 31 March 2024. Details are shown in **Table 3.21**.

Table 3.21: Non-receipt of Utilisation Certificates (As on 31 March 2024)

(₹ in crore)

No. and Name of Grant	Year (Grant of sanction)	No. of UCs awaited	Amount
57 - Social Welfare	Up to March 2020-21	395	34.47
	2021-22	16	0.46
	2022-23	88	4.36
	Total	499	39.29
65 - Animal Husbandry and Veterinary Services	Up to March 2020-21	14	0.40
	2021-22	18	12.78
	2022-23	31	17.95
	Total	63	31.13

(Source: Information furnished by Directorate of Accounts, Government of Goa)

3.5.7 Implementation of Single Nodal Agency accounts for CSS (Grant No. 57 Social Welfare and Grant No. 65 Animal Husbandry and Veterinary Services)

Department of Expenditure, Government of India had notified procedure (March 2021) for release of funds to States for implementation of Centrally Sponsored Schemes (CSS). The aim as per the procedure, which came into

effect from July 2021, was to ensure effective cash management and improve transparency in public expenditure management.

As per the procedure, the State Government was to designate a Single Nodal Agency (SNA) for each CSS which was to be registered in the Public Financial Management System (PFMS). Each SNA was to open a bank account in Scheduled Commercial Bank and map it to PFMS for the receipt of funds. This was to restrict use of the funds by the State Government as they were required to transfer funds received to the concerned SNA's account within a period of 21 days of its receipt alongwith corresponding State Share.

It was observed that there were six² CSSs under Grant No. 57- Social Welfare, and three³ CSSs under Grant No. 65-Animal Husbandry and Veterinary Services, implemented by both departments during the year.

All the nine CSSs were given designated SNAs and mapped to PFMS. The unspent amount in SNA Accounts as per SNA 01 of PFMS of the CSSs were between ₹ 781.17 lakh to ₹ 0.11 lakh, as on 31/03/2024, while no Central/State share towards the CSS – National Livestock Mission was released during the year 2023-24. Details are shown in **Table 3.22**

Table 3.22: Name of Centrally Sponsored Schemes and Closing Balance as per SNA - 01

(₹ in lakh)

No and Name of Grant	Name of the Centrally Sponsored Scheme	Closing Balance as on 31 March 2024
57 - Social Welfare	Post Matric Scholarship for SC students	6.03
	Strengthening of machinery for enforcement of protection of Civil Rights	65.19
	Pre Matric Scholarship for SC students	15.35
	Pre Matric Scholarship for OBC, EBC and DNTs PM Yavasvi	154.40
	Post Matric Scholarship for OBC, EBC and DNTs PM Yavasvi	781.17
	Construction of Hostel for OBC boys and girls	549.31
65 - Animal Husbandry and Veterinary Services	Livestock Health and Disease Control Programme	6.19
	National Livestock Mission	0.00
	Livestock Census and Integrated Sample Survey	0.11

(Source: SNA – 01 Report)

² Post Matric Scholarship for SC students , Strengthening of machinery for enforcement of protection of Civil Rights, Pre Matric Scholarship for SC students, Pre Matric Scholarship for OBC, EBC and DNTs PM Yavasvi, Post Matric Scholarship for OBC, EBC and DNTs PM Yavasvi, Construction of Hostel for OBC boys and girls.

³ Livestock Health and Disease Control Programme, National Livestock Mission (NLM), Livestock Census and Integrated Sample Survey.

3.6 Conclusion

- State Government incurred an expenditure of ₹ 4.58 crore without any budget provision under five grants. This was in violation of Article 204 of the Constitution, which lays down that no money shall be withdrawn from the Consolidated Fund except under appropriation made by law by the State Legislature.
- Actual expenditure under 92 grants/appropriations revealed that, 22 *per cent* of the total budgetary provision remained unutilised at the end of the financial year 2023-24. Supplementary provisions, constituting six *per cent* of the original budget, made during the year proved unnecessary, as savings registered were significantly higher than the supplementary provisions.
- Excess expenditure amounting to ₹ 12,625.06 crore for the period from 2008-09 to 2022-23 was pending regularisation, in terms of Article 205 of the Constitution.
- In seven cases involving six grants, there were persistent savings of more than ₹ 100 crore ranging from 14 *per cent* to 79 *per cent* during the last three years (2021-22 to 2023-24).
- In four sub-heads (Revenue- Voted) under Grant No. 57 and 65, funds available after re-appropriation were not sufficient to meet the obligations, resulting in excess expenditure of ₹ 16.05 lakh during 2021-24.