

## 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 passed under Article 204 and 205 of the Constitution of India. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual Capital and Revenue Expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provision and are therefore, complementary to Finance Accounts.

Audit of Appropriations by the Comptroller and Auditor General of India (C&AG) seeks to ascertain whether expenditure actually incurred under various grants was within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provision of the Constitution was so charged.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2017-18 against 62 Grants/Appropriations are given in **Table 2.1**:

**Table 2.1: Summarised position of Actual Expenditure *vis-à-vis* Original/ Supplementary provisions during 2017-18**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)	Details of surrender during March 2018	
							Amount	Per cent
Voted	I. Revenue	10874.77	648.26	11523.03	9503.80	(-) 2019.23	1290.25	63.90
	II. Capital	3518.04	475.03	3993.07	1806.28	(-) 2186.79	1285.70	58.79
	III. Loans and Advances	14.28	0.00	14.28	7.01	(-) 7.27	0.00	0.00
<b>Total Voted</b>		<b>14407.09</b>	<b>1123.29</b>	<b>15530.38</b>	<b>11317.09</b>	<b>(-) 4213.29</b>	<b>2575.95</b>	<b>61.14</b>
Charged	IV. Revenue	1082.99	10.90	1093.89	914.50	(-) 179.39	45.97	25.63
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt- Repayment	738.68	27.16	765.84	300.82	(-) 465.02	457.66	98.42
<b>Total Charged</b>		<b>1821.67</b>	<b>38.06</b>	<b>1859.73</b>	<b>1215.32</b>	<b>(-) 644.41</b>	<b>503.63</b>	<b>78.15</b>
Appropriation to Contingency Fund (if any)								
<b>Grand Total:</b>		<b>16228.76</b>	<b>1161.35</b>	<b>17390.11</b>	<b>12532.41<sup>1</sup></b>	<b>(-) 4857.70</b>	<b>3079.58</b>	<b>63.40</b>

Source: Appropriation Accounts 2017-18

<sup>1</sup> Inclusive of the amounts recoverable/ reimbursable of ₹ 9.30 crore against five grants (13, 15, 27, 31 and 51) during the year 2017-18.

During 2017-18, the actual expenditure was ₹ 12,532.41 crore against the total provision of ₹ 17,390.11 crore (Voted: ₹ 15,530.38 crore and Charged: ₹ 1,859.73 crore) under 62 Grants/ Appropriations resulting in overall net savings of ₹ 4857.70 crore off set by excess of ₹ 5.18 crore in four Grants/ Appropriations.

Against the overall savings of ₹ 4,857.70 crore during 2017-18, ₹ 3,079.58 crore (63.40 per cent) was surrendered by the controlling officers of 55 Grants/ Appropriations at the end of March 2018. Approximately, 39 per cent of the savings under voted grants was not surrendered while 22 per cent savings was not surrendered in respect of charged expenditure during the year.

**Table 2.1** shows that the actual expenditure of ₹ 12,532.41 crore during the year 2017-18 was less than even the original budget provision of ₹ 16,228.76 crore indicating that the supplementary provision of ₹ 1,161.35 crore was unnecessary during the year.

### 2.2.1 Analysis of Budget Allocation

Actual Expenditure, Savings/ excess *vis-à-vis* Budget Estimates for the year 2017-18 are given in **Table 2.2**.

**Table 2.2:- Actual Expenditure *vis-à-vis* Budget Estimates for the year 2017-18**

(₹ in crore)

Particulars	Budget Estimates	Actual Expenditure	Savings(-)/ Excess(+)	Percentage of savings (-)/ Excess (+)
<b>(A) Revenue Account</b>	<b>12,616.92</b>	<b>10,418.30</b>	<b>(-) 2,198.62</b>	<b>17.43</b>
<i>Committed expenditure on Revenue Account (salary and wages, pensions, subsidies and interest payment)</i>	7,812.39	7,617.56	(-) 194.83	2.49
<i>Other Expenditure on Revenue Account (excluding committed expenditure)</i>	4,804.53	2,800.74	(-) 2,003.79	41.71
<b>(B) Capital Account</b>	<b>4,773.19</b>	<b>2,114.11</b>	<b>(-) 2,659.80</b>	<b>55.71</b>
<b>Total (A+B)</b>	<b>17,390.11</b>	<b>12,532.41</b>	<b>(-) 4,857.70</b>	<b>27.93</b>

It can be seen from **Table 2.2** that the saving in respect of committed expenditure was only 2.49 per cent against the Budget Estimates for the year 2017-18. On the other hand, the savings on Other Expenditure under Revenue Account (excluding committed expenditure) was ₹ 2,003.79 crore against the Budget Estimates of ₹ 4,804.53 crore which constitute 41.71 per cent in other Revenue Expenditure Heads. This indicates that the budgeted provisions of the State Government were not realistic which resulted in savings to the tune of ₹ 2,003.79 crore. Had realistic budgeting had been adopted, the savings in other Revenue expenditure Heads could have been avoided and funds could have been allotted for other developmental purpose.

The savings in Capital Account was ₹ 2,659.80 crore (55.71 per cent) against the Budget Estimates of ₹ 4,773.19 crore. Thus, the State Government failed to utilise funds earmarked in the budget for developmental expenditure/ creation of assets.

***The State Government may adopt a more realistic budgeting so that savings of funds can be avoided and the allocated fund can be fully utilised for creation of capital assets.***

## 2.3 Financial Accountability and Budget Management

### 2.3.1 Appropriation *vis-à-vis* Allocative Priorities

Scrutiny of the Appropriation Accounts for the year 2017-18 revealed that there were overall savings of ₹ 4,862.12 crore in 58 Grants/ Appropriations where saving was more than ₹ 20 lakh in each case. Details of the savings in 107 cases under 58 Grants/ Appropriations are shown in **Appendix-2.1**.

It was noticed that in 44 out of 107 cases under 58 Grants/ Appropriations (**Appendix-2.1**), savings was more than ₹ 10 crore in each case during the year 2017-18, of which in 14 cases, there was savings of more than ₹ 100 crore in each case as indicated in **Appendix 2.1**. Savings of more than ₹ 100 crore accrued in Revenue account (Voted) in (i) 10-Home (Police) Department (₹ 108.87 crore); (ii) 13-Public Works (Roads and Buildings) Department (₹ 105.23 crore); (iii) 19-Tribal Welfare Department (₹ 439.09 crore); (iv) 20-Welfare of Schedule Castes Department (₹ 220.94 crore); (v) 34-Planning and Coordination Department (₹ 130.36 crore); (vi) 43-Finance Department (₹ 129.83 crore) and (vii) 62-Education (Elementary) Department (₹ 129.44 crore) during the year.

There was more than ₹ 100 crore saving in five departments under Capital Head (Voted) *viz.* (i) 13-Public Works (Roads and Buildings) Department (₹ 143.81 crore); (ii) 19-Tribal Welfare Department (₹ 862.88 crore); (iii) 20-Welfare of Schedule Castes Department (₹ 356.86 crore); (iv) 31-Rural Development Department (₹ 136.16 crore) and (v) 35-Urban Development Department (₹ 197.09 crore). There were two cases under Charged Expenditure (Grant No. 43-Finance Department) and one each under Revenue (₹ 132.11 crore) and Capital (₹ 454.98 crore), where the savings was more than ₹ 100 crore during the year.

### 2.3.2 Persistent Savings

During the last five years from 2013-14 to 2017-18, there were persistent savings by more than ₹ one crore in 24 cases (14 cases in Revenue head and 10 cases in Capital head). The number and name of Grants/ Appropriations where persistent savings occurred during the last five year are shown in (**Appendix - 2.2**).

During 2013-18, out of 24 cases, persistent savings by more than ₹ 100 crore was in four cases while persistent savings by more than ₹ 10 crore was in 15 cases. The Grants/ Appropriations where persistent savings by more than ₹ 100 crore occurred during 2013-18 were (i) 19-Tribal Welfare Department (both Revenue and Capital) and (ii) 20-Welfare of Schedule Castes Department (both Revenue and Capital).

Persistent savings over a period of five year or more indicated that the overall budget process was not realistic and there was lack of proper assessment as well as prudent utilisation of the provisions.

The trend of persistent savings are being pointed out in every year in the Report of the Comptroller and Auditor General of India on State Finances, but no corrective measures had been taken by the departments concerned for minimising the savings as persistent savings continued in most of the departments during 2017-18.

*The departments should prepare the budget realistically with proper assessment in the coming years.*

### 2.3.3 Excess over provision relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/ Appropriation regularised by the State Legislature. Although, no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC).

Expenditure incurred in excess of the budget provision under both Voted and Charged expenditure by various departments of the State Government were reported every year in the Reports of the Comptroller and Auditor General of India on State Finances, Government of Tripura.

#### 2.3.3.1 Excess expenditure over provision relating to previous years

Expenditure incurred in excess of budget provisions by various departments during 2011-12 to 2016-17 amounting to ₹ 230.15 crore requires regularisation as per Article 205 of the Constitution. The summarised position of excess expenditure requiring regularisation is given in **Table 2.3:**

**Table 2.3: Excess over provision relating to previous years requiring regularisation**  
(₹ in crore)

Year	Number of Grants/Appropriations	Excess over provision	Status of regularisation
2011-12	8 (16, 23, 24, 35, 36, 37, 43, 56 )	69.76	Not regularised till 31 March 2018
2012-13	10 (10,12, 24, 25, 28, 30, 37, 42, 47, 56)	8.04	
2013-14	4 (12, 24, 28, 51)	11.97	
2014-15	4 (16, 51, 52, 61)	71.60	
2015-16	5 (2,16,43,45,51)	24.98	
2016-17	5 (13, 24, 27, 51 60)	43.80	
<b>Total:</b>		<b>230.15</b>	

Out of an expenditure of ₹ 230.15 crore incurred in excess of budget provisions under both Voted and Charged categories by various departments of the State during 2011-12 to 2016-17, the State Government had considered the expenditure of ₹ 77.80 crore pertaining to 2011-12 to 2012-13 for regularisation.

The latest position of regularisation of excess expenditure by the State Legislature/ PAC pertaining to the previous years up to 2016-17 had not been furnished (October 2018) by the State Finance Department though called for (August 2018).

#### 2.3.3.2 Excess expenditure over budget provision for the year 2017-18 requiring regularisation

During 2017-18, an amount of ₹ 5.18 crore was incurred in excess of the budget provision in case of four Grants/ Appropriations which was required to be regularised by the State Legislature as per Article 205 of the Constitution. The details of the Grants/ Appropriation in which the excess expenditure occurred are shown in **Appendix-2.3.**

Such excess expenditure over grants approved by the Legislature are in violation of the will of the Legislature and the basic principle of democracy that not a rupee can be spent without the approval of the State Legislative Assembly, and, therefore need to be viewed seriously.

### 2.3.4 Unnecessary/ excessive/ inadequate supplementary provision

Supplementary provision aggregating to ₹ 484.79 crore obtained (more than ₹ 10 lakh in each case) in 27 cases during 2017-18 proved unnecessary as the expenditure in each case was less than even the original provision as detailed in **Appendix-2.4**.

It can be seen from **Appendix-2.4** that out of supplementary provision of ₹ 484.79 crore in 27 cases, ₹ 171.86 crore was obtained in 15 cases under Revenue (Voted) while ₹ 311.77 crore was obtained in 11 cases under Capital (Voted) grants where the savings out of original provision was ₹ 846.49 crore and ₹ 1,302.88 crore respectively for the year. Obtaining supplementary provision without requirement proved unnecessary for those cases during the year.

Further, there were 18 cases where supplementary provision was obtained in excess of the requirement resulting in savings for more than ₹ 25 lakhs in each case during 2017-18. Details of the Grants/ Appropriations where supplementary provision were obtained in excess of the requirement are shown in **Appendix-2.5**.

Scrutiny of Appropriation Accounts for the year 2017-18 revealed that in respect of two Grants/ Appropriations, supplementary provision was insufficient as compared to the requirement resulting in excess expenditure by more than ₹ 50 lakh during the year which is required to be regularised as per Article 205 (**Table 2.4**).

**Table 2.4: Details of insufficient Supplementary provision**

(₹ in lakh)

Sl. No.	Name and number of grant/appropriation	Original provision	Actual expenditure	Supplementary	Supplementary obtained	Excess expenditure
1.	15-PWD (Water Resource) (Revenue Charged)	22.46	274.77	252.31	185.70	66.61
2.	24-Industries and Commerce Department (Capital Voted)	2836.70	3319.59	482.89	92.89	390.00

### 2.3.5 Excessive/ unnecessary or insufficient re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed.

Scrutiny of detailed Appropriation Accounts for 2017-18 revealed that in 45 Grants/ Appropriations, there were 311 cases in various major heads where the amount of re-appropriation was in excess or less than the requirement, resulting in savings or excess of more than ₹ 20 lakh in each case as detailed in **Appendix - 2.6**.

Unnecessary/ excessive or insufficient re-appropriation is the result of huge savings or excess in the cases as shown in **Appendix-2.6**.

### 2.3.6 Re-appropriation done without knowledge of the State Legislature

Scrutiny of the Appropriation Accounts for the year 2017-18 revealed that in some major heads of accounts under 15 Grants/ Appropriation, re-appropriation were done without the knowledge of the State Legislative Assembly instead of inserting the same in the budget as a new service/ instrument. The reasons for such provision/ re-appropriation were stated to be based on actual requirement while in some cases, it was due to sanction of funds by the GoI. Details of such provision/ re-appropriation are shown in **Appendix 2.7**.

*The unauthorised re-appropriation/ provisions should be regularised by the State Legislative Assembly.*

### 2.3.7 Unexplained re-appropriation

According to the Financial Rules, reasons for additional expenditure and savings should be explained with case specific comments and vague expressions such as “based on actual requirements”, “release/ sanction of fund by the Government of India”, etc., should be avoided. Test-check of re-appropriation orders in respect of **Grant No. 35**, issued by the Finance Department revealed that in all the cases of re-appropriation, the reasons for such re-appropriations were largely commented upon with expression like ‘based on actual requirement’ which was in violation of Financial Rules, besides being arbitrary and vague.

### 2.3.8 Anticipated savings not surrendered

As per Rule 62 (1) of General Financial Rules, 2017, the departments incurring expenditure are required to surrender the Grants/ Appropriations or portion thereof to the Finance Department as and when the savings are anticipated before the close of the financial year. At the close of 2017-18, there were savings of ₹ 4,862.12 crore anticipated in 107 cases under various Grants/ Appropriations where the savings was more than ₹ 20 lakh in each case, against which, ₹ 1,793.94 crore (37 per cent) was not surrendered during the year (**Appendix 2.1**). Out of 107 cases, more than 50 per cent savings was not surrendered in 25 cases while in 22 cases, no part of the savings was surrendered during the year 2017-18. Details of the Grants/ Appropriations where the savings was more than ₹ 20 lakh in each case but no part of the anticipated savings was surrendered during the year are shown in **Appendix 2.8**. The Departments involving savings of more than ₹ 10 crore but not surrendered were (i) Law Department (ii) Tribal Rehabilitation Plantation and Particularly Vulnerable Tribal Group (iii) Finance Department (iv) Revenue Department and (v) Education (School) Department.

*Financial control may be strengthened so that anticipated savings are surrendered well in time.*

### 2.3.9 Inadequate budgetary control

In two Grants/ Appropriations under Revenue head, the amount of savings was lesser than the actual amount surrendered during the year 2017-18, resulting in surrender of ₹ 100.40 crore against the savings of ₹ 99.34 crore during the year. Such action was



indicative of lack of, or inadequate budgetary control in those departments. Details are given in **Table 2.5:**

**Table 2.5: Excess surrender***(₹ in lakh)*

Sl. No.	Number and name of Grants/ Appropriations	Total provision	Actual expenditure	Savings	Surrender amount
1.	1: Department of Parliamentary Affairs (Revenue Charged)	35.00	34.51	0.49	2.50
2.	41: Education (Social) Department (Revenue Voted)	56087.03	46153.92	9933.11	10037.82
	<b>Total</b>	<b>56122.03</b>	<b>46188.43</b>	<b>9933.60</b>	<b>10040.32</b>

The departments concerned did not furnish the reasons/ explanations regarding the surrendering the amount in excess of the anticipated savings injudiciously till finalisation of the Appropriation Accounts 2017-18 (October 2018).

## 2.4 Expenditure Controls

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

As per Sub-Rules 11 (ii) and 14 of Rule 27 of the Delegation of Financial Powers Rules, Tripura, 2011, drawal of the amount in Abstract Contingent (AC) Bills should be adjusted in Detailed Countersigned Contingent (DC) Bills by submitting them to the countersigning officer within 60 days from the date of the drawal of the amount and the Head of the Department shall countersign all DC Bills and forward them to the AG (A&E), Tripura within 90 days from the date of the drawal of the AC Bill. The second drawal of the amount should be made only after exhausting the money drawn in previous AC Bills.

As on 31 March 2017, there were 7,632 unadjusted AC Bills involving ₹ 111.17 crore. As on 31 March 2018, it decreased to 5,272 bills for ₹ 97.75 crore including 640 AC Bills drawn during the year 2017-18 involving ₹ 11.62 crore and remained pending for adjustment by DC Bills. The position of outstanding DC Bills as on 31 March 2018 is shown in **Table 2.6.**

**Table 2.6: Year-wise break-up of outstanding DC Bills as on 31 March 2018 compared to 31 March 2017***(₹ in crore)*

Year	Opening balance at the beginning of year		AC Bills drawn		DC Bills submitted during the year		Outstanding DC Bills at the end of the year	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
2015-16	21623	175.80	1740	53.11	9049	60.93	14314	167.98
2016-17	14314	167.98	523	33.71	7205	90.52	7632	111.17
2017-18	7632	111.17	1047	18.20	3407	31.62	5272	97.75

*Source: Information furnished by the AG (A&E)*

As per information available in the AG (A&E) office, ₹ 18.20 crore was drawn during the year 2017-18 through AC Bills by various Controlling Officers of which, ₹ 5.84 crore was drawn during March 2018. Department-wise break-up of the outstanding AC Bills up to the end of 31 March 2018 are given in **Appendix-2.9.**

As on 31 March 2018, there were 640 outstanding DC Bills pertaining to the year 2017-18 involving ₹ 11.62 crore. Major amount pertains to the Relief and

Rehabilitation Department (₹ 6.61 crore) and Election Department (₹ 2.82 crore). The major defaulting departments which had not submitted the DC Bills up to the end of 2017-18 are shown in **Table 2.7**.

**Table 2.7: Major defaulting departments which had drawn AC Bills up to 31 March 2018 but not submitted DC Bills as on 31 March 2018.**

(₹ in crore)		
Sl. No.	Name of the Department	Amount of AC bills
1.	Relief and Rehabilitation Department	34.62
2.	Tribal Welfare Department	18.06
3.	Welfare of Scheduled Castes Department	7.99
4.	Education (Social) Department	7.81
5.	Agriculture (Social)	5.04
6.	Revenue Department	4.49
7.	Election Department	3.69
8.	Welfare of Minorities	2.55
9.	Home Department	2.32
10.	Rural Development Department	2.14
<b>Total:</b>		<b>88.71</b>

Non-submission of DC bills for long periods after drawing the AC bills is fraught with the risk of misappropriation and, therefore, needs to be monitored closely. It may also be mentioned that the expenditure, having already been booked as such in the books of accounts, distorts the magnitude of expenditure. Besides, quality of the same also remained unascertained.

*Monitoring mechanism may be put in place to ensure that DC Bills are submitted within the prescribed time. Disciplinary action should be initiated against the Drawing & Disbursing Officers and Treasury Officers for not complying with provisions of extant rules by allowing subsequent AC Bills without ensuring submission of DC Bills against already drawn AC Bills.*

## **2.5 Review of Selected Grant No. 35- Urban Development Department**

### **2.5.1 Introduction**

The Urban Development Department, Tripura functions through a Directorate and controls the administration and development related issues of the Urban Local Bodies (ULBs). The Tripura Municipal Act, 1994 guides the administration in the Urban Local Bodies. Presently, there are 20 ULBs including one Municipal Corporation (Agartala Municipal Corporation, 13 Municipal Councils and six Nagar Panchayats).

The functions of Directorate of Urban Development broadly relate to providing of safe drinking water, new roads and maintenance of existing one, better sewerage system, street lighting, construction of dwelling units, low cost sanitation, employment opportunities, loans, constructions of shelter houses, drains, shopping centres, town halls, etc.

The Principal Secretary, Government of Tripura is the head of the Department. The Principal Secretary is assisted by Director and Deputy Director of the Department.

Review of the budget provision, actual expenditure and fund management in respect of Urban Development Department (Grant No. 35) as reported in the Appropriation Accounts revealed the following:



## 2.5.2 Financial Position

The overall budget and actual expenditure of Grant No. 35 for the year 2017-18 are given in **Table 2.8**.

**Table 2.8: Budget and actual expenditure during 2017-18**

(₹ in crore)

Section	Budget			Actual expenditure	savings
	Original	Supplementary	Total		
Revenue	175.13	0.00	175.13	120.83	54.30
Capital	268.55	31.99	300.54	102.95	197.59
<b>Total</b>	<b>443.68</b>	<b>31.99</b>	<b>475.67</b>	<b>223.78</b>	<b>251.89</b>

Source: Appropriation Accounts 2017-18.

**Table 2.8** shows that against the total provision of ₹ 475.67 crore, the actual expenditure was ₹ 223.78 crore (47 per cent) during 2017-18 resulting in savings of ₹ 251.89 crore (53 per cent) during the year. Out of total savings of ₹ 251.89 crore, ₹ 140.11 crore (56 per cent) was surrendered by the Department during the year.

Non-surrendering of substantial savings by the Department before the close of the financial year violates the financial Rules and deprived other grants where additional fund was required during the year.

## 2.5.3 Substantial savings under sub-heads

Scrutiny of Appropriation Accounts revealed that under Grant No. 35, substantial savings occurred under the different sub-heads. Details are shown in **Table 2.9**.

**Table 2.9: Substantial savings in sub-heads**

(₹ in lakh)

Sl. No.	Number and name of sub heads	Total provision	Total expenditure	Saving
<b>Revenue Section</b>				
1.	2217-09-191-90 -State Share for Central Assistance to State Plan (Plan)	103.92	17.33	86.59
2.	2217-80-001-98 -Administration (Non Plan)	590.89	532.64	58.25
<b>Total:</b>		<b>694.81</b>	<b>549.97</b>	<b>144.84</b>
<b>Capital Section</b>				
3.	4217-01-800-91 -State Share for Central Assistance to State Plan (Plan)	90.47	3.88	86.59
4.	4217-03-051-89-CSS-IV (CSS)	8623.16	37.96	8585.20
5.	4217-03-051-91-Central Assistance to State Plan (CASP)	3881.75	2933.79	947.96
6.	4217-01-051-91-Central Assistance to State Plan (CASP)	1125.28	Nil	1125.28
7.	4217-03-051-88-CSS-III (CSS)	271.96	Nil	271.96
<b>Total:</b>		<b>13992.62</b>	<b>2975.63</b>	<b>11016.99</b>
<b>Grand Total:</b>		<b>14687.43</b>	<b>3525.60</b>	<b>11161.83</b>

Substantial savings indicated that expenditure could not be incurred as estimated and there was lack of control over budget estimate and expenditure.

*The budget estimates should be prepared with utmost care so that the budget estimates may neither be inflated nor under pitched.*

### 2.5.4 Persistent Savings

It was noticed that there were persistent savings by more than ₹ 20 crore during last five year period under the Grant No. 35. Year-wise position of savings during 2013-18 under the grant are shown in **Table 2.10**:

**Table 2.10: Persistent savings**

(₹ in crore)		
Sector	Year	Amount of saving
Revenue (Voted)	2013-14	56.40
	2014-15	77.81
	2015-16	44.75
	2016-17	20.22
	2017-18	53.11

Occurrence of persistent savings indicated deficient control in the budgeting process in the Department.

### 2.5.5 Unnecessary re-appropriation of fund

Scrutiny of detailed appropriations revealed that in some cases, re-appropriation done was either inadequate or unnecessary as the original provision of these sub heads was not fully utilised during the year 2017-18 as detailed in **Table 2.11**:

**Table 2.11: Unnecessary/ inadequate re-appropriation**

(₹ in lakh)				
Particular of heads	Original provision	Actual Expenditure	Re-appropriation	Savings
2217-01-191-90 (Plan)-State Share for Central Assistance to State Plan	73.01	17.33	(+) 30.91	86.59
2217-80-001-98 (Plan)-Administration	40.50	17.07	(-) 10.38	13.05
2217-80-001-98 (Non Plan)- Administration	655.00	532.64	(-) 64.11	58.25
3604-00-200-93 (Non-plan)- Municipal Corporation	3657.60	3263.17	(-) 390.83	3.60
4217-03-051-89 (CSS)-IV	6032.00	37.96	(+) 2591.16	8585.20
4217-03-051-91 (CASP)- Central Assistance to State Plan	13613.97	2933.79	(-) 9732.22	947.96
4217-01-051-91 (CASP)-Central Assistance to State Plan	1241.22	Nil	(-) 115.94	1125.28
4217-03-051-88 (CSS)- C.S. Scheme-III	2002.00	Nil	(-) 1730.04	271.96

The reasons for re-appropriation were stated to be based on actual requirement. The Department did not furnish the reasons for not utilising the entire provision during the year 2017-18.

*The Department should take necessary steps for control over expenditure and budget management in coming years.*

### 2.6 Conclusion

The overall net savings of ₹ 4,857.70 crore was the result of the total savings of ₹ 4,862.88 crore in 62 Grants/ Appropriation off set by ₹ 5.18 crore in four Grants/ Appropriations during the year 2017-18. Excess expenditure of ₹ 5.18 crore during the year 2017-18 is required to be regularised by the State Legislature as per Article 205 of the Constitution of India. There was persistent savings of more than ₹ one crore in each year in 24 cases, of which in four cases, the savings was more than