

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the actual expenditure, voted and charged in a year compared with the amounts of voted grants and appropriations as specified in the schedules appended to the Appropriation Act. These accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations. These indicate actual Capital and Revenue expenditure *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether (i) the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act, (ii) the expenditure required to be charged under the provisions of the Constitution is so charged, (iii) the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions and (iv) the Government/Executive has been able to manage the planned and intended allocation of its resources among various departments.

2.1.3 As per the West Bengal Budget Manual (WBBM), the Finance Department 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 consolidates 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 actual as possible. This demands the exercise of foresight in both 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. Saving in an estimate constitutes as much of a financial irregularity as an excess in it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the budget and expenditure and violation of the WBBM observed in audit have been discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 67 grants/appropriations is given in **Table 2.1**:

Table 2.1: Position of Actual Expenditure vis-à-vis Original/ Supplementary provisions for the year 2016-17

(₹ in crore)

	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual Expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	1,05,507	12,307	1,17,814	1,08,823	(-) 8,991
	II Capital	20,257	1,601	21,858	12,224	(-) 9,634
	III Loans and Advances	652	800	1,452	1,197	(-) 255
Total Voted		1,26,416	14,708	1,41,124	1,22,244	(-) 18,880
Charged	IV Revenue	26,767	1,610	28,377	26,202	(-) 2,175
	V Capital	23	1	24	6	(-) 18
	VI Public Debt- Repayment	40,672	975	41,647	12,304	(-) 29,343
Total Charged		67,462	2,586	70,048	38,512	(-) 31,536
Grand Total		1,93,878	17,294	2,11,172	1,60,756	(-) 50,416

Source: Appropriation Accounts of Government of West Bengal (2016-17)

The expenditure figures were gross figures. They did not take into account the recoveries adjusted in accounts as reduction of expenditure under the Revenue heads (₹ 1,107.97 crore) and the Capital heads (₹ 893.34 crore). The overall saving of ₹ 50,416 crore was due to saving of ₹ 52,999 crore in (i) 59 grants and 24 appropriations under revenue section and (ii) 52 grants and 18 appropriations under capital section. This was *offset* by excess of ₹ 2,583 crore in five grants and one appropriation under revenue section and four grants under capital section.

The savings/excesses (Detailed Appropriation Accounts) were intimated to the Departmental Controlling Officers (DCOs).

2.3 Financial Accountability and Budget Management

2.3.1 Excess expenditure over provisions relating to previous years requiring regularisation by the State Legislature

According to 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 was prescribed under the Article, excess expenditure was to be regularised after discussion of Appropriation Accounts by the Public Accounts Committee (PAC). For regularisation of excess expenditure, Administrative departments concerned are required to submit Explanatory Notes to PAC through Finance Department.

Excess expenditure amounting to ₹ 13,145 crore relating to the years 2006-07, 2007-08 and 2008-09 was regularised in March 2017 on the basis of the recommendations of the PAC. However, excess expenditure amounting to ₹ 21,492 crore for the years 2009-2016 was yet to be regularised as of September 2017 as detailed in **Table 2.2**. This was due to non-furnishing of Explanatory Notes by the concerned Administrative departments/Finance department.

The cases of excess expenditure over grants are serious matter and are in violation of the will of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.

Table 2.2: Excess expenditure over provisions relating to previous years requiring regularisation

Year	Number of		Amount of excess expenditure (₹ in crore)
	Grants	Appropriations	
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3,493
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8,331
2011-12	6 (Grant Nos. 4,5,18,25,47,60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5,000
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36,39, 40)	465
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1,504
2014-15	7 (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	4 (Grant Nos. 36, 39, 40, 43)	280
2015-16	11 (Grant Nos. 5, 7, 21, 24, 27, 35, 40, 43, 45, 48, 56)	--	2,419
Total	73	47	21,492

Source: Appropriation Accounts of Government of West Bengal (2009-10 to 2015-16)

2.3.2 Excess expenditure over budget provisions during 2016-17 requiring regularisation by the State Legislature

Excess expenditure amounting to ₹ 2,583 crore in respect of eight grants for the year 2016-17 required regularisation. The cases where the expenditure exceeded the approved provisions by more than ₹ 1 crore or by more than 20 per cent of the total provisions are shown in Table 2.3.

Table 2.3: Excess Expenditure over provisions relating to 2016-17 requiring regularisation

Sl. No	Number and title of grant/ appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
<i>Voted Grants</i>						
1	7-Revenue	Backward Classes Welfare	1 027	1 059	32	3
2	24-Revenue	Health & Family Welfare	6 720	6 888	168	3
3	43-Revenue	Power and Non-Conventional Energy	2 717	4 627	1 910	70
4	47-Revenue	Disaster Management	1 496	1 853	357	24
5	49-Capital	Sports and Youth Services	90	99	9	10
6	53-Capital	Transport	415	425	10	2
7	56-Revenue	Women Development and Social Welfare	1 180	1 256	76	6
8	59-Capital	Self-Help Groups & Self-Employment	35	56	21	60
Total			13,680	16,263	2,583	

Source: Appropriation Accounts of Government of West Bengal (2016-17)

Reasons for excesses under a few major heads of account, as reported in Appropriation Accounts, are given below:

43-Power and Non-Conventional Energy (Revenue-Voted)

Providing grants of ₹ 2,063 crore in excess of the provision to WBSEDCL resulted to excess expenditure. Excess expenditure, was however, *offset* by savings of ₹ 66 crore under six sub-heads.

24-Health & Family Welfare (Revenue-Voted)

Excess expenditure over the provision under (i) National Rural Health Mission by ₹ 177 crore and (ii) Urban Health Services in Allopathy by ₹ 51 crore, were the main reasons behind excess expenditure. Excess was partly *offset* by savings under central share of Rastriya Swasthya Bima Yojana (₹ 72 crore) etc.

2.3.2.1 Persistent Excesses

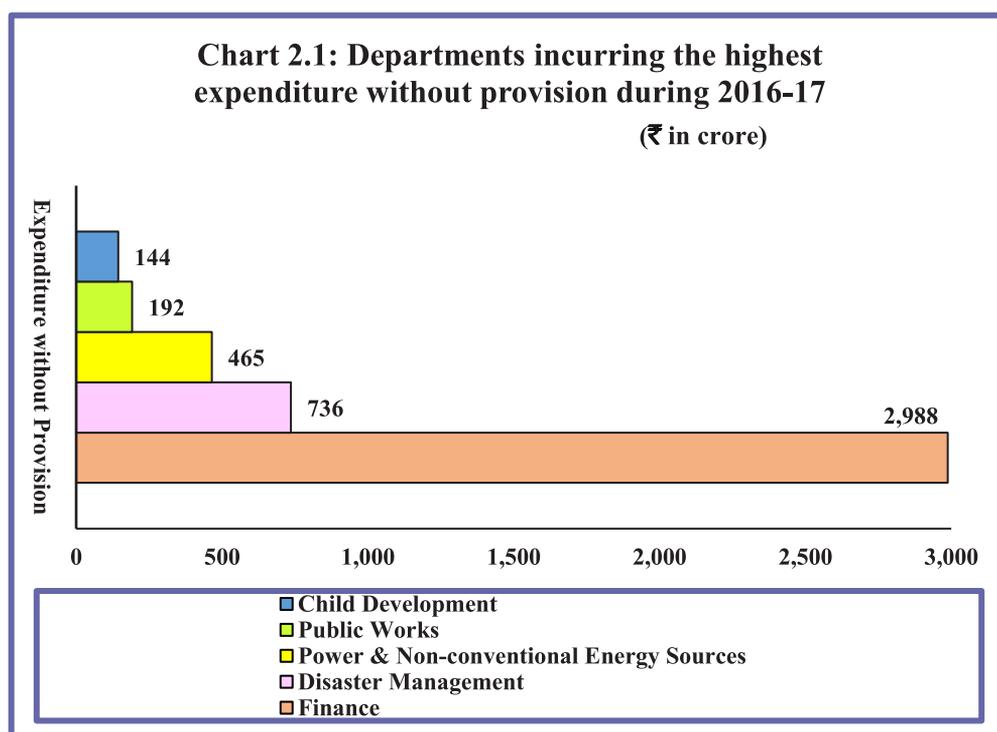
There were persistent excesses during the last five years in five sub heads under three grants. Details are given in ***Appendix 2.1***.

Persistent and high deviations were noticed under the head of expenses on sale of stamps under Finance Department. During 2012-15 nominal provisions of ₹ 2 lakh were made, but the expenditure ranged between ₹ 14 crore and ₹ 18 crore.

2.3.3 Expenditure without Provision

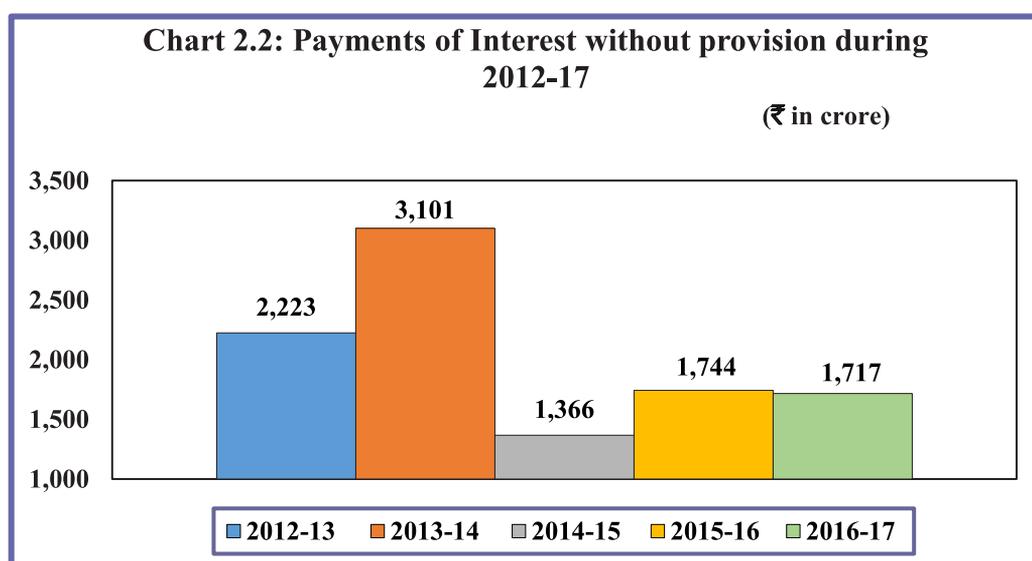
As per the Budget Manual, expenditure should not be incurred on a scheme/ service without provision of funds. It was, however, observed that expenditure of ₹ 5,060 crore was incurred in 128 cases. As detailed in ***Appendix 2.2***, it was incurred without provision in the original estimates/ supplementary demand and without re-appropriation orders.

Departments incurring the highest expenditure without provision during 2016-17 are shown in ***Chart 2.1***.



Source: Appropriation Accounts of Government of West Bengal (2016-17)

In Finance Department excess expenditure was incurred mainly on interest payments of (i) NSSF¹ loans- ₹ 1490.08 crore, (ii) Market loans - ₹ 223.52 crore, (iii) Loans from Asian Development Bank - ₹ 2.84 crore and (iv) loans from Government of Japan - ₹ 0.12 crore for which no provision had been made. Liabilities on account of interest was ascertainable with a fairly high degree of accuracy at the time of budget making. Non-provision of funds on this account in the budget had led to underestimation of revenue deficit by ₹ 1,717 crore. Payments of Interest without provision during 2012-17 are shown in **Chart 2.2**.



Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

¹ National Small Savings Fund

2.3.4 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit showed that in 142 cases², savings exceeded ₹ 1 crore or by more than 20 per cent of the total provision (**Appendix 2.3**). Savings exceeding ₹ 500 crore in each case relating to 11 grants and two appropriations are indicated in **Table 2.4**.

Table 2.4: List of Grants with major savings

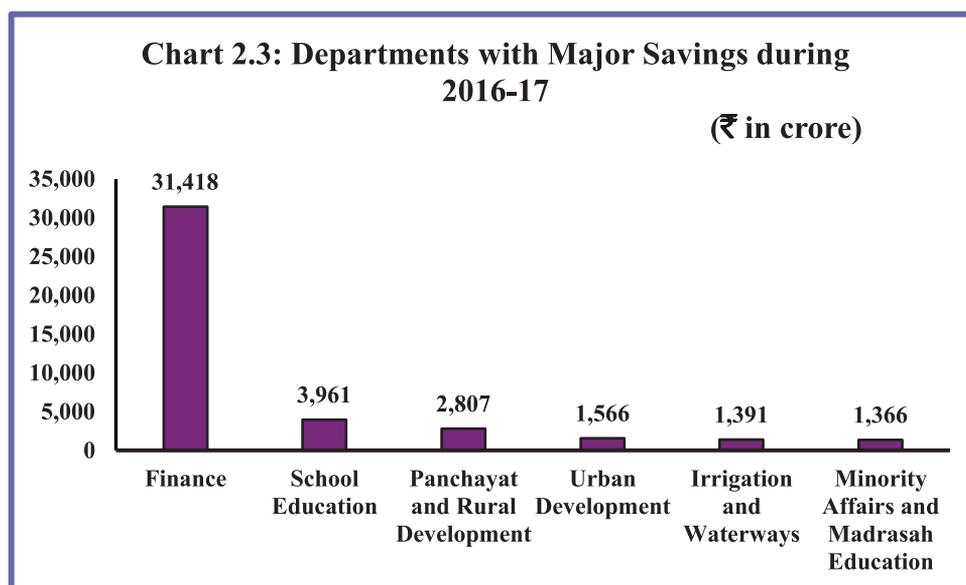
(₹ in crore)

Sl. No.	Number and name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1.	15-School Education	21,986	-	21,986	18,573	3,413
2.	21-Food and Supplies	5,514	3,137	8,651	8,075	576
3.	40-Panchayat and Rural Development	14,266	3,557	17,823	15,016	2,807
4.	64-Child Development	3,204	-	3,204	2,612	592
	Total	44,970	6,694	51,664	44,276	7,388
Capital-Voted						
1.	5-Agriculture	802	-	802	250	552
2.	15-School Education	591	-	591	43	548
3.	25-Public Works	3,536	234	3,770	3,042	728
4.	32-Irrigation and Waterways	2,216	205	2,421	1,030	1,391
5.	38-Minority Affairs and Madrasah Education	1,632	-	1,632	266	1,366
6.	43-Power & Non-Conventional Energy	1,348	327	1,675	1,101	574
7.	54-Urban Development	1,911	676	2,587	1,021	1,566
	Total	12,036	1,442	13,478	6,753	6,725
Revenue-Charged						
1.	18-Finance	26,451	1,591	28,042	25,935	2,107
	Total	26,451	1,591	28,042	25,935	2,107
Capital-Charged						
1.	18-Finance	40,558	973	41,531	12,220	29,311
	Total	40,558	973	41,531	12,220	29,311

Source: Appropriation Accounts of Government of West Bengal (2016-17)

Departments with major savings during 2016-17 are shown in **Chart 2.3**.

² Comprising 58 cases in Revenue-Voted section, 51 cases in Capital-Voted section, 18 cases in Revenue-Charged section and 15 cases in Capital-Charged section.



Source: Appropriation Accounts of Government of West Bengal (2016-17)

2.3.4.1 Persistent Savings

There were persistent savings in 12 cases under nine grants during 2012-17 as detailed in **Appendix 2.4**. The savings ranged between ₹ 0.05 crore and ₹ 22.74 crore during the year 2016-17. Persistent savings were indicative of over assessment of requirement of funds by the Government in Appropriation Act repeatedly. The previous years' trends were neither taken into account nor was there adequate scrutiny for the need of funds.

2.3.4.2 Deficiencies in Surrenders

As per Paragraph 8 in Chapter V of the WBBM, any unspent balances lapse and is not available for utilisation in the following year. Unspent balances were required to be surrendered to the Finance Department before 21 February of each year. A review of savings of grants and appropriations at the end of 2016-17 and surrendered thereof are shown in **Tables 2.5, 2.6 and 2.7**

Table 2.5: Cases of non-surrender

(₹ in crore)

No. of Cases	Amount not surrendered	Total Savings	Percentage of Total Savings	Appendix No.
80 cases (37 grants and 17 appropriations)	38,595	52,999	73	2.5
38 cases (27 grants)	3,713	6,818	54	2.6

Source: Appropriation Accounts of Government of West Bengal (2016-17)

Table 2.6: Irregular Surrenders

(₹ in crore)

No. of Cases	Amount surrendered	Observations	Appendix No.
12 (12 Grants)	1,545	Surrendered on last working day of March 2017	2.7
15 (11 Grants/ Appropriations)	8,688	Surrendered amount exceeded savings by ₹ 1,275 crore	2.8
1 (1 Grant) ³	1,351	Surrendered savings of ₹ 1,351 crore of 2016-17 in 2017-18	-

Source: Appropriation Accounts of Government of West Bengal (2016-17)

³ Irrigation and Waterways Department

Table 2.7: Surrender despite Excess Expenditure

(₹ in crore)

Name of the Department	Excess Expenditure	Amount Surrendered
Backward Classes Welfare	32	120
Power & Non-Conventional Energy Sources	1,910	86
Disaster Management	357	322

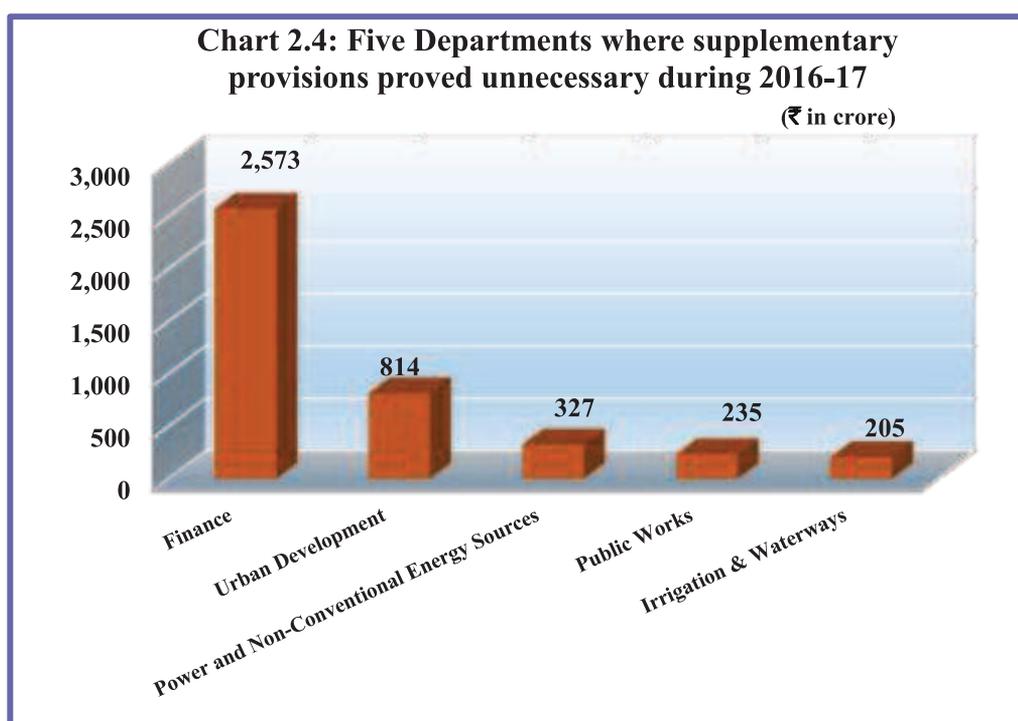
Source: Appropriation Accounts of Government of West Bengal (2016-17)

The amount of ₹ 1,803 crore were surrendered in excess of actual savings indicating lack of or inadequate budgetary control in those departments.

The surrender in excess of actual savings resulted in excess expenditure, which indicated lack of financial prudence in the management of budget in the concerned departments.

2.3.4.3 Unnecessary/ Inadequate supplementary provision

Supplementary provision aggregating ₹ 5,124 crore in 34 cases (₹ 1 crore or more in each case) during the year proved unnecessary. The actual expenditure did not come up to the level of original provision (₹ 97,782 crore) as detailed in **Appendix 2.9**. Five major departments where supplementary provisions proved unnecessary during 2016-17 are shown in **Chart 2.4**.



Source: Appropriation Accounts of Government of West Bengal (2016-17)

On the other hand, in seven cases, supplementary provision of ₹ 3,748 crore proved inadequate by more than ₹ 1 crore in each case, leaving an aggregate uncovered excess expenditure of ₹ 2,562 crore (**Table 2.8**).

Table 2.8: Statement of Grants/ Appropriations where supplementary provisions were proved insufficient by more than ₹ 1 crore each

(₹ in crore)

Sl. No.	Grant No.	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total Provision	Actual Expenditure	Excess Expenditure
1	7	Backward Classes Welfare Revenue (Voted)	764	263	1,027	1,059	32
2	24	Health & Family Welfare Revenue (Voted)	5,596	1,124	6,720	6,888	168
3	43	Power and Non-Conventional Energy Revenue (Voted)	757	1,960	2,717	4,627	1,910
4	47	Disaster Management Revenue (Voted)	1,133	363	1,496	1,853	357
5	49	Sports and Youth Services Capital (Voted)	85	5	90	99	9
6	53	Transport Capital (Voted)	405	10	415	426	10
7	56	Women Development and Social Welfare Revenue (Voted)	1,158	23	1,181	1,256	76
		Total	9,898	3,748	13,646	16,208	2,562

Source: Appropriation Accounts of Government of West Bengal (2016-17)

2.3.4.4 Excessive/ insufficient 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. There were savings of ₹ 1,135 crore in 52 sub-heads⁴ under 21 grants and excesses of ₹ 1,609 crore in 33 sub-heads⁵ under 17 grants due to re-appropriation (*Appendix 2.10*).

2.3.5 Rush of expenditure at the end of the financial year

According to Rule 389A of West Bengal Financial Rules (WBFR), rush of expenditure in the closing month of the financial year should be avoided.

During the year 2016-17, ₹ 23,910 crore was expended in March 2017, of which ₹ 2,800 crore was expended on 31 March 2017. High percentage of expenditure in March and specially in the last working day of the financial year indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained.

2.3.6 New Service/ New Instrument of Service

Article 205 of the Constitution provides that expenditure on a “New Service” not contemplated in the Annual Financial Statement (Budget), can be incurred only after its specific authorisation by the Legislature.

In 13 cases, expenditure aggregating ₹ 120 crore, which should have been treated as “New Service”/ “New Instrument of Service”, was met without obtaining the requisite approval of the Legislature (*Appendix 2.11*).

⁴ ₹ 5 crore and above

⁵ ₹ 5 crore and above

2.4 Outcome of review of selected grants

To ascertain compliance with budgeting processes, utilisation of funds and expenditure control mechanism during 2014-17, two grants, viz., Home Department (Grant No. 27) and Tribal Development Department (Grant No. 65) were selected for detailed audit scrutiny. Audit findings in this regard are discussed below:

2.4.1 Grant No. 27: Home Department

- **Budget and Expenditure**

Total budget allocation for Home Department for the year 2016-17 was ₹ 6,404 crore. Details of budgetary provisions, actual expenditure and savings in this grant during the period 2014-15 to 2016-17 are as follows:

Table 2.9: Budget provision vis-à-vis Expenditure incurred during 2014-17
(₹ in crore)

Section	2014-15			2015-16			2016-17		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	4,682.55	4,741.14	58.59 (1%)	5,149.94	5,243.66	93.72 (2%)	5,793.57	5,619.55	(-) 174.02 (3%)
Capital	442.53	243.46	(-) 199.07 (45%)	542.41	314.17	(-) 228.24 (42%)	610.20	418.16	(-) 192.04 (31%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Revenue section of the grant registered a savings of three *per cent* during 2016-17 mainly due to unutilised provision/saving of ₹ 145 crore under Calcutta Police (2055-00-108-NP001). In capital section of the grant, savings, however decreased to 31 *per cent* during 2016-17 from 45 *per cent* during 2014-15.

- **Un-surrendered Budget Provision**

As per the WBBM, the spending department is required to surrender the grants/appropriations or portions thereof, to the FD as when savings are anticipated. It was observed that during 2014-17, budget provision⁶ for central shares (₹ 110 crore) could not be spent and surrendered in following cases (Table 2.10).

⁶ Authorised by the Legislature through Appropriation Acts

Table 2.10: Cases where Budget Provision could not be spent and surrendered during 2014-17

Sl. No.	Purpose	Head of Account	Original Budget Provision	Actual Expenditure	Savings
		(₹ i n c r o r e)			
1	Schemes for Modernisation of Police Force	4055-00-207-SP009	101	54	47
2	Policing the Megacity of Kolkata under Modernisation of Police Force	4055-00-207-SP011	71	22	49
3.	Coastal Security Scheme for Management of other Border (Excluding Indo-Pak and Indo-Bangladesh Border) (100% Central Assistance Grant)	4055-00-207-SP008	15	8	7
4	Forensic Science Laboratory under MPF	4055-00-207-SP008	8	1	7
Total			195	85	110

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Savings of the provision were indicative of the fact that the budgets were not prepared after adequate scrutiny of the projects/schemes. Department attributed the reasons to (i) pendency in transmission of UCs, (ii) technicalities involved in tendering process and (iii) the fluctuations in exchange rate of foreign currency. The reply is not accepted as it is not in consonance with the provisions of WBBM.

- ***Expenditure incurred without Budget Provision***

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/service where there is no budget provision.

Checking of records showed that during 2014-17, an expenditure amounting to ₹ 33 crore were incurred under four sub-heads (**Appendix 2.12**) where there were no budget provisions.

- ***Unnecessary Re-appropriation***

In terms of Rule 366 of WBFR, when an additional appropriation is required urgently under any head of accounts and no savings can be foreseen under the same Grant, the administrative department may, with the concurrence of the Finance Department, sanction the expenditure and shall inform the Accountant General, that funds will be provided later by re-appropriation.

During 2014-15, there was augmentation of ₹ 5 crore through re-appropriation under 'Schemes for Modernisation of Police Force'. This proved to be unnecessary since there was saving of ₹ 16 crore (53 per cent) out of the original budget provision (₹ 30 crore).

Further, during 2015-16, in Siliguri Police Commissionerate, there was reduction of ₹ 1.12 crore through re-appropriation against the sub-head '2055-00-109-NP013'. This proved to be unjustified since there was excess expenditure of ₹ 6 crore (11 per cent) over the original budget provision (₹ 53 crore).

- ***Unjustified Supplementary Provision***

During 2014-15, Supplementary Provision was made for ₹ 5 crore for Criminal Investigation Department (Excluding Forensic Science Laboratory). This

proved to be unjustified as actual expenditure (₹ 55 crore) reached only 92 per cent of the original budget provision (₹ 60 crore).

2.4.2 Grant No. 65: Tribal Development Department

- **Budget preparation**

As per provisions contained in WBFR and WBBM, Revised Estimates (RE) for the current year and Budget Estimates (BE) for the following year after due approval of the Departmental Secretary has to be sent to Finance Department (FD) by 31st October of the current year for incorporation in Budget documents. Scrutiny of budget documents of 2014-17 showed that provisions for BE/RE had been proposed by the department after delays ranging between 48 and 183 days.

- **Budget and Expenditure**

Total budget allocation for the department for the year 2016-17 was ₹ 739 crore. Details of budgetary provisions, actual expenditure and savings in this grant during 2014-15 to 2016-17 are as follows:

Table 2.11: Budget provision vis-à-vis Expenditure incurred during 2014-17

(₹ in crore)

Section	2014-15			2015-16			2016-17		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	588.51	482.67	(-) 105.84 (18%)	573.64	486.79	(-) 86.85 (15%)	676.43	567.49	(-) 108.95 (16%)
Capital	58.75	11.96	(-) 46.79 (80%)	51.50	7.95	(-) 43.55 (85%)	62.24	21.99	(-) 40.26 (65%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Under Revenue section of the grant there was a saving of 16 per cent in 2016-17. This was mainly due to unutilised provision/saving of ₹ 51 crore under Special Central Assistance to Tribal Sub-plan. However, saving in Capital section of the grant reduced to 65 per cent during 2016-17 from 85 per cent during 2015-16.

- **Expenditure incurred without Budget Provision**

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/ service where there is no budget provision.

Scrutiny of records showed that during 2014-17, expenditure amounting to ₹ 11 crore was incurred under three sub-heads (*Appendix 2.12*) without budget provision.

- **Saving of Entire Provision**

During 2014-17, budget provision aggregating to ₹ 101 crore under two major heads authorised by the Legislature through Appropriation Acts could not be spent by the department and the entire provision thus remained unutilised (*Appendix 2.13*).

Savings of the entire provision is indicative of the fact that the budget provisions were not prepared after adequate scrutiny of the projects/ schemes.

- ***Excess expenditure owing to surrender of budget provision***

As per Rule 150 of WBFR, the department incurring the expenditure will be responsible for seeing not only that the allotment placed at its disposal is not exceeded but also that any anticipated savings are notified and surrendered in time.

During 2014-15 under the scheme 'Old Age Pension to Scheduled Tribes' there was excess expenditure of ₹ 31 crore following the surrender of ₹ 22 crore.

2.5 Significant Findings

- Excess expenditure for the years 2009 to 2017 amounting to ₹ 24,075 crore was not regularised (*Paragraphs 2.3.1 and 2.3.2*).
- Expenditure of ₹ 5,060 crore was incurred in 128 cases without provision in the original estimates/ supplementary demands and without re-appropriation orders (*Paragraph 2.3.3*).