

**HARYANA VIDHAN SABHA**

**PUBLIC ACCOUNTS COMMITTEE**

**(2017-2018)**

**SEVENTY SIXTH REPORT**

**REPORT**

**ON THE**

**Appropriation Accounts/Finance Accounts  
of the Haryana Government  
for the years  
2011-12, 2012-13, 2013-14, 2014-15 and 2015-16**



**(Presented to the House on 15th March, 2018)**

**HARYANA VIDHAN SABHA SECRETARIAT,  
CHANDIGARH**

**2018**





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(iii)

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
(2017-2018)**

**CHAIRPERSON**

- |    |                             |             |
|----|-----------------------------|-------------|
| 1. | Shri Gian Chand Gupta, MLA. | Chairperson |
|----|-----------------------------|-------------|

**MEMBERS**

- |       |                                     |        |
|-------|-------------------------------------|--------|
| 2.    | Shri Ranbir Gangwa, MLA             | Member |
| 3.    | Shri Jai Tirath, M.L.A              | Member |
| 4.    | Prof. Dinesh Kaushik, M.L.A.        | Member |
| 5.*   | Smt. Renuka Bishnoi, M.L.A          | Member |
| 6.    | Shri Harvinder Kalyan, M.L.A        | Member |
| 7.    | Dr. Pawan Saini, M.L.A              | Member |
| 8.    | Shri. Randhir Singh Kapriwas, M.L.A | Member |
| 9.    | Shri Nagender Bhadana, M.L.A        | Member |
| 10.** | Shri Bakhshish Singh Virk, M.L.A    | Member |

**SECRETARIAT**

- |    |  |
|----|--|
| 1. | Shri R.K.Nandal, Secretary             |
| 2. | Dr. Purushottam Dutt, Deputy Secretary |

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\* Smt. Renuka Bishnoi, MLA, resigned from the membership of the Public Accounts Committee of Haryana Vidhan Sabha w.e.f. 17<sup>th</sup> July, 2017 vide this Secretariat notification No. HVS/PAC-1/2017/75, dated 17<sup>th</sup> July, 2017.

\*\* Shri Bakhshish Singh Virk, MLA, nominated as Member of the Public Accounts Committee in place of Smt. Renuka Bishnoi, MLA w.e.f. 27<sup>th</sup> July, 2017 vide this Office notification No. HVS/PAC-1/2017/77, dated 27<sup>th</sup> July, 2017.

(v)

## INTRODUCTION

1. I, the Chairperson of the Public Accounts Committee, having been authorized by the Committee in this behalf, present this Seventy Sixth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16.
2. The Committee for the year 2017-2018 was nominated on 25<sup>th</sup> April, 2017 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 28<sup>th</sup> February, 2017, authorizing him to nominate the Members of the Committee on Public Accounts for the year 2017-18.
3. The Appropriation Accounts/Finance Accounts of the years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 were laid on the Table of the House on 11<sup>th</sup> March, 2013, 21<sup>st</sup> February, 2014, 10<sup>th</sup> March, 2015, 14<sup>th</sup> March, 2016 and 27<sup>th</sup> February, 2017 respectively. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the Report. The Committee in its meeting held on 24<sup>th</sup> January, 2018 considered the reasons for excess expenditure furnished by the concerned departments and the evidence tendered by them.
4. The Committee considered and approved this Report at their sitting held on 28<sup>th</sup> February, 2018.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

CHANDIGARH  
THE 28<sup>TH</sup> FEBRUARY, 2018

**GIAN CHAND GUPTA**  
CHAIRPERSON







## EXCESS OVER VOTED GRANTS/ CHARGED

### APPROPRIATIONS FOR THE YEAR 2011-12

(i) **2.3.6 Excess over provisions during 2011-12 requiring regulariation:**

**Table 2.5** contains the summary of total excesses in three grants/appropriation amounting to Rs.263.45 crore over authorisations from the Consolidated Fund of the State during the year 2011-12 which require regularisation under Article 205 of the Constitution of India.

Table 2.5: Excess over provisions requiring regulariation during 2011-12

(Rs. in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Charged)</b>				
1.	42- Administration of Justice	42.63	50.94	8.31
<b>Sub- Total</b>		<b>42.63</b>	<b>50.94</b>	<b>8.31</b>
<b>Capital (Voted)</b>				
1.	17- Employment	0.00	0.50	0.50
2.	24-Irrigation	568.50	823.14	254.64
<b>Sub Total</b>		<b>568.50</b>	<b>823.14</b>	<b>255.14</b>
<b>Grand- Total</b>		<b>611.13</b>	<b>874.58</b>	<b>263.45</b>

Reasons for excess expenditure were called for from the Government in August 2012. Reply had not been received (September 2012).

**(ii) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2011-12 as shown in the para no. 2.3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2012 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over various grants were attributed to change in ratio of expenditure to be borne by the State of Haryana calculated on the basis of actual number of cases instituted during the year in Hon'ble Punjab & Haryana High Court under grant No.42-Administration of Justice [*Revenue (Charged)*]; expenditure on account of the payment made to HUDA for the plot allotted for the construction of Rozgar Bhawan at Panchkula under grant No.17-Employment [*Capital (Voted)*]; and adjustment of pro-rata charges of establishment expenditure worked out by Accountant General, Haryana under grant No.24-Irrigation [*Capital (Voted)*], during the financial year 2011-12.

During the course of oral examination, the Committee observed that departments namely; Administration of Justice, Employment and Irrigation have withdrawn the funds in excess to their budgetary provisions. The Committee is satisfied with the replies submitted by the Finance Department and/or on behalf of the Administration of Justice Department and Employment Department. In the case of Irrigation Department, the

Committee has desired that to sort out this regular problem, any suitable mechanism be evolved in consultation with the office of Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure.

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has further recommends that the instructions, as issued by Finance Department from time to time in this regard, be complied with strictly in its true spirits and commands in future giving utmost importance to the matter by the departments of the State Government.

Subject to aforesaid observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2011-12 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

## EXCESS OVER VOTED GRANTS/ CHARGED

### APPROPRIATIONS FOR THE YEAR 2012-13

#### (iii) 2.3.6 Excess over provisions during 2012-13 requiring regularisation:

**Table 2.5** contains the summary of total excesses in three grants/appropriation amounting to Rs.428.10 crore over authorisations from the Consolidated Fund of the State during the year 2012-13 which require regularisation under Article 205 of the Constitution of India.

Table 2.5: Excess over provisions requiring regularisation during 2012-13

(Rs. in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>				
1.	6- Finance	3551.82	3678.35	126.53
2.	38-Public Health and Water Supply	1086.54	1099.48	12.94
	<b>Sub- Total</b>	<b>4638.36</b>	<b>4777.83</b>	<b>139.47</b>
<b>Capital (Voted)</b>				
3.	21- Women and Child Development	53.82	57.99	4.17
4.	24-Irrigation	522.71	797.94	275.23

	<b>Sub Total</b>	<b>576.53</b>	<b>855.93</b>	<b>279.40</b>
<b>Capital(Charged)</b>				
5.	24- Irrigation	80.29	89.52	9.23
	<b>Sub- Total</b>	<b>80.29</b>	<b>89.52</b>	<b>9.23</b>
	<b>Grand- Total</b>	<b>5295.18</b>	<b>5723.28</b>	<b>428.10</b>

Reasons for excess expenditure were called for from the Government in August 2013. Reply had not been received (September 2013).

**(iv) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2012-13 as shown in the para no.2.3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2013 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over the various grants were attributed to meet the excess expenditure due to receipt of more pension cases/commuted value of pensions/gratuities/retired benefits etc. under grant No.6-Finance [*Revenue (Voted)*]; increase in number of tubewells, water works, boosters etc. and installation/handed over to Panchayats, release of pending payment of energy to HVPN under grant No.38-Public Health and Water Supply [*Revenue (Voted)*]; more expenditure on account of increased release of funds to Panchayati Raj Department for the construction and completion of incomplete Anganwari Centres under grant No.21-Women and Child Development [*Capital (Voted)*]; and adjustment of pro-rata charges of establishment expenditure worked out by Accountant General, Haryana & due to wrong

booking of expenditure at the level of the Principal Accountant General, Haryana as due to online budget system of treasury, it was not possible to divert the budget from one sub head to another sub head under grant No.24-Irrigation [*Revenue (Voted) & Capital (Charged)*], during the financial year 2012-13.

During the course of oral examination, the Committee observed that the departments, namely; Finance, Public Health & Water Supply, Women & Child Development and Irrigation have withdrawn the funds in excess to their budgetary provisions. In the cases of Finance Department, Public Health & Water Supply Department and Women & Child Development Department, the Committee has desired that the budget proposals should be prepared on realistic basis. In the case of Irrigation Department, the Committee has desired that to sort out this regular problem, any suitable mechanism be evolved in consultation with the office of Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure.

That Committee is of the view that departments are also not following the instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee further recommends that strict compliance of the instructions as issued by Finance Department from time to time in this regard be made in future giving utmost importance to the matter by the departments of the State Government.

Subject to these observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2012-13 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

## **EXCESS OVER VOTED GRANTS/ CHARGED**

### **APPROPRIATIONS FOR THE YEAR 2013-14**

(v) **2.3.5 Excess over provisions during requiring regularisation:**

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations 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. However, excess expenditure amounting to Rs.428.10 crore for the year 2012.13 had not been discussed by PAC and Rs. 329.67 crore during 2013.14 was still to be regularised.

Excess over provisions requiring regularisation during 2013-14

**(Rs. in crore)**

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>				
1.	6- Finance	4109.95	4220.33	110.37
	<b>Sub- Total</b>	<b>4109.95</b>	<b>4220.33</b>	<b>110.37</b>
<b>Capital (Voted)</b>				
2.	24-Irrigation	639.00	852.26	213.26
	<b>Sub Total</b>	<b>639.00</b>	<b>852.26</b>	<b>213.26</b>
<b>Capital(Charged)</b>				
3.	24- Irrigation	50.00	56.04	6.04
	<b>Sub- Total</b>	<b>50.00</b>	<b>56.04</b>	<b>6.04</b>
	<b>Grand- Total</b>	<b>4798.95</b>	<b>5128.63</b>	<b>329.67</b>

**(vi) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2013-14 as shown in the para no.2.3.5 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2014 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation



continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over the various grants were attributed to meet the excess expenditure due to receipt of more pension cases/commuted value of pensions/gratuities/retired benefits under grant No.6-Finance [*Revenue (Voted)*]; and the expenditure due to the adjustment of pro-rata charges of establishment expenditure worked out by Accountant General, Haryana & due to wrong booking of expenditure at the level of the Principal Accountant General, Haryana that after the introduction of online budget management system, the excess expenditure under any head is not possible under grant No.24-Irrigation [*Capital (Voted) & Capital (Charged)*], during the financial year 2013-14.

During the course of oral examination, the Committee has observed that the Finance Department and Irrigation Department have withdrawn the funds in excess to their budgetary provisions. The Committee has desired that the budget proposals should be prepared on realistic basis. In the case of Irrigation Department, the Committee has desired that to sort out this regular problem, any suitable mechanism be evolved in consultation with the office of Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure.

The Committee is of the view that departments are not following the instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has further recommended that strict compliance of the instructions as issued by Finance Department from time to time in this regard be made in future giving utmost importance to the matter by the departments of the State Government.

Subject to these observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2013-14 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

## **EXCESS OVER VOTED GRANTS/ CHARGED**

### **APPROPRIATIONS FOR THE YEAR 2014-15**

(vii) **2.3.5 Excess over provisions during requiring regularisation:**

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations 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. However, excess expenditure amounting to Rs.1,021.22 crore for the period 2011-12 to 2013-14 had not been discussed by PAC and Rs.406.35 crore during 2014-15 was still to be regularised.

Excess over provisions requiring regularisation during 2014-15

(Rs. in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Capital (Voted)</b>				
1.	24-Irrigation	510.24	913.13	402.89
	<b>Sub Total</b>	<b>510.24</b>	<b>913.13</b>	<b>402.89</b>
<b>Capital(Charged)</b>				
2.	24- Irrigation	50.00	52.19	02.19
	<b>Sub- Total</b>	<b>50.00</b>	<b>52.19</b>	<b>02.19</b>
<b>Revenue (Charged)</b>				
3.	42-Administration of Justice	90.20	91.36	01.16
4.	44- Printing & Stationery	00.00	00.11	00.11
	<b>Sub Total</b>	<b>90.20</b>	<b>91.47</b>	<b>01.27</b>
	<b>Grand- Total</b>	<b>650.53</b>	<b>1056.79</b>	<b>406.35</b>

**(viii) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2014-15 as shown in the para no.2.3.5 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2015 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over various grants were attributed to meet the expenditure due to the adjustment of pro-rata charges of establishment expenditure & due to wrong booking of expenditure at the level of the Principal Accountant General, Haryana that after the introduction of online budget management system, the excess expenditure under any head is not possible under grant No.24-Irrigation [*Capital (Voted) & Capital (Charged)*]; change in ratio of expenditure to be borne by the State of Haryana calculated on the basis of actual number of cases instituted during the year in Hon'ble Punjab & Haryana High Court which is initially provided by the Govt. of India through the Chandigarh Administration and thereafter recovered from the respective State/UT Governments i.e. Punjab, Haryana and UT Chandigarh on the basis of the ratio of instituting the cases from the respective State/UT Governments under grant No.42-Administration of Justice {*Revenue (Charged)*}; and to meet the expenditure of the tentative 42.91% share of the State Government that is on the basis of the ratio calculated on the actual number of cases instituted during 2014-15 in the Hon'ble Punjab & Haryana High Court under grant No.44-Printing & Stationary {*Revenue (Charged)*}, during the financial year 2014-15.

During the course of oral examination, the Committee has observed that the aforementioned departments have withdrawn the funds in excess to their budgetary provisions. The Committee has desired that the budget proposals should be prepared on realistic basis. In the case of Irrigation Department, the Committee has desired that to sort out this persistent problem, any suitable mechanism be evolved in consultation with the office of Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure.

The Committee is of the view that departments are not following the instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has further recommended that strict compliance of the instructions, as issued by Finance Department from time to time in this regard, be made in future giving utmost importance to the matter by the departments of the State Government.

Subject to these observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2014-15 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

**EXCESS OVER VOTED GRANTS/ CHARGED****APPROPRIATIONS FOR THE YEAR 2015-16****(ix) 2.3.2 Excess over provisions during requiring regulariation:**

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations 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. However, excess expenditure amounting to Rs.1,427.57 crore for the period 2011-12 to 2014-15 had not been discussed by Public Accounts Committee (PAC) and Rs.1,414.24 crore during 2015-16 was still to be regularised.

Further, in grant number "24-Irrigation" (Table 2.2), excess expenditure of more than Rs.10 crore had been observed consistently for the last five years:

Table 2.2: List of grants indicating persistent excess expenditure during 2011-16

(Rs. In crore)

Sr. No.	Number and name of the grant	Amount of excess expenditure				
		2011-12	2012-13	2013-14	2014-15	2015-16
<b>Capital- Voted</b>						
1.	24-Irrigation	254.64	275.23	213.26	402.89	211.00
		(45)	(53)	(33)	(79)	(35)

\* Figures in parents show percentage of excesses to total provision.

Excesses occurred mainly under the head, "4701-Capital Outlay on Medium Irrigation, 07-Improvement of old/existing channel under NABARD, 001-Direction and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending Engineer, 93-Chief Engineer, 88-Pensionary Charges" (Rs. 116.53crore).

**Excess over provisions during 2015-16 requiring regulariation:**

Table Contains the summary of total excesses in three grants/appropriations amounting to Rs.1414.24 crore over authorisations from the Consolidated Fund of the State during 2015-16 which require regularisation under Article 205 of the Constitution.

Excess over provisions requiring regulariation during 2015-16

(Rs. in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>				
1.	4-Revenue	1413.69	2612.94	1199.25

	<b>Sub Total</b>	<b>1413.69</b>	<b>2612.94</b>	<b>1199.25</b>
<b>Capital(Voted)</b>				
2.	24- Irrigation	600.20	811.19	210.99
	<b>Sub- Total</b>	<b>600.20</b>	<b>811.19</b>	<b>210.99</b>
<b>Revenue (Charged)</b>				
3.	32-Rural & Community Development	0.10	1.12	1.02
4.	42- Administration of Justice	103.15	106.13	2.98
	<b>Sub Total</b>	<b>103.25</b>	<b>107.25</b>	<b>3.99</b>
	<b>Grand- Total</b>	<b>2117.14</b>	<b>3531.38</b>	<b>1414.24</b>

**(x) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2015-16 as shown in the para no.2.3.2 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2016 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over various grants were attributed to meet the excess expenditure due to the payment of more compensation to the farmers whose crops were damaged due to hail storms, pest attack and heavy rains as per norms fixed by the State Govt. which were higher than that of Govt. of India on account of natural calamities and Jat agitation in many districts of the State during the year 2015-16 under grant No.4-Revenue [*Revenue (Voted)*]; adjustment of pro-rata charges of establishment expenditure, saving is due to late allocation of supplementary budget and non-clearance of bills by the treasury in the last days of the financial year under grant No.24-Irrigation [*Capital (Voted) & Capital (Charged)*]; payment to the Attorney General as court case fees in the Supreme Court under grant No.32-Rural & Community Development [*Revenue (Charged)*]; and change in ratio of expenditure to be borne by the State of Haryana calculated on the basis of actual number of cases instituted during the year in Hon'ble Punjab & Haryana High Court under grant No.42-Administration of Justice [*Revenue (Charged)*], during the financial year 2015-16.

During the course of oral examination, the Committee has observed that the aforementioned departments have withdrawn the funds in excess to their budgetary provisions. The Committee has desired that the budget proposals should be prepared on realistic basis. In the case of Irrigation Department, the Committee has desired that to sort out this persistent problem of adjustment of pro-rata charges of establishment expenditure, any suitable mechanism be evolved in consultation with the office of Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure.

The Committee is of the view that departments are not following the instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has further recommended that strict compliance of the instructions, as issued by Finance Department from time to time in this regard, be made in

future giving utmost importance to the matter by the departments of the State Government.

Subject to these observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2015-16 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

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