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**HARYANA VIDHAN SABHA**  
**PUBLIC ACCOUNTS COMMITTEE**  
**(1986-87)**  
**(TWENTY-FOURTH REPORT)**

**REPORT**  
**ON THE**

**Appropriation Accounts/Finance Accounts of the Haryana  
Government for the years 1981-82 and 1982-83.**



**VIDHAN SABHA SECRETARIAT**  
**CHANDIGARH**  
**SEPTEMBER, 1986**

*(Presented to the House on*

*Dec 1986)*

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
CHAIRMAN

1 Seth Ram Dass Dhamija

MEMBERS

2 Shri Azmat Khan

3 Shri Banarsi Dass Balmiki

4 Shri Fateh Chand Vij

5 Ch Hanuman Singh

6 Ch Inder Singh Nain

7 Ch Lila Krishan

8 Ch Roshan Lal Arya

\*9 Ch Surender Singh

SECRETARIAT

1 Shri G. L. Batia

Secretary

2 Shri Chander Parkash

Deputy Secretary

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\*Resigned from the membership of the Harvapa Legislative Assembly w e f 25.7.1986 consequent upon his having been elected as Member of the Council of States (Rajya Sabha)

(v)

## INTRODUCTION

I the Chairman of the Public Accounts Committee, having been authorised by the Committee in this behalf present their twenty fourth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 1981 82 and 1982 83

2 The present Public Accounts Committee was constituted vide Notification No PAC 149/86/101 dated the 29th April 1986

3 The Appropriation Accounts for the years 1981 82 and 1982 83 were laid on the Table of the House on 12 9 1983 and 3 9 1984 respectively These accounts have disclosed excess over voted grants and charged appropriations as detailed in the Report The Committee in their meetings held on 21st and 22nd July 1986 considered the reasons for excess and surrenders furnished by the concerned departments and the evidence tendered by them.

4 A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat

Chandigarh  
the 30th September, 1986

RAM DASS DHAMIJA  
CHAIRMAN

# EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR THE YEARS 1981 82 & 1982 83 REQUIRING REGULARISATION

## EXCESS FOR THE YEAR 1981 82

### Grants

There was excess of Rs 25 36 crores in 11 grants in the revenue section and of Rs 21 13 crores in 4 grants in capital section. Also there was an excess of Rs 0 27 crore in 2 charged appropriations in the revenue section. The excess requires regularisation under Article 205 of the Constitution. The details of the grants are given below —

Sr No	Particulars of grant	Original grant	Supplementary grant	Total grant	Expenditure	Excess
1	2	3	4	5	6	7
REVENUE						
1	2—General Administration	7 57 22,270	1 44 16 501	9,01 38 771	9 12 61 285	11 22 514
2	3—Home	23 28 65 195	4 75 02,266	28 03 67,461	29 11 14 972	1 07 47 511
3	4—Revenue	4 80 26 935	7 91 95 287	12 72 22 222	13 76 10 448	1 03 88,226
4	5—Excise & Taxation	2,51 31 020	47,29 160	2 98 60 180	3 11 85 193	13 25 013
5	6—Finance	7,40,35 625	1 48 89,505	8 89 25 130	10 86 75 783	1 97 50 653
6	7—Other Administrative Services	6 40 19 880	1 99,90 409	8 40 10 289	8 68 09 602	27 99 313
7	8—Building & Roads	21 04,31 009	57 19 000	21 61 50 000	25 97 56 221	4 36 06 221
8	14—Food & Supplies	1 32 06 000	28 97 000	1 61 03 000	1 65 63 961	4 60 961
9	15—Irrigation	54 10 22,665	68 71 045	54 78 93 710	65 45 61 324	10 66 67 614
10	20—Forest	6 95 28 230	49 36 140	7 44 64 370	7 96 87 171	52 22 801
11	23—Transport	54 12 64 795	4 61 84 055	58 74 48 850	63 90 08 952	5 15 60 102
CAPITAL						
1	8—Building & Roads	26 62 24 600	91 03 000	27 53 27 600	28 41 87 548	88 59 948
2	15—Irrigation	81 10 50 250	2 90 77 900	84 01 28 150	1 03 74 90 417	19 73,62 267
3	16—Industries	2 27 05 600	—	2 27 05 600	2 69 02 800	41 97 200
4	23—Transport	10 34 66,000	12 50 000	10 47 16 000	10 55 51 066	8 35 066
CHARGED APPROPRIATIONS IN REVENUE SECTION						
1	3—Home	38 43 690	3 43 074	41 86 764	42 46 433	59 669
2	6—Finance	45,96 21 900	3 39 37 876	49 35 59 776	49 61 80 656	26 20 880

## EXCESS FOR THE YEAR 1982 83

## GRANTS

There was excess of Rs 27 97 crores in 13 grants in the revenue section and of Rs 34 78 crores in 5 grants in the capital section. Also there was an excess of Rs 0 02 crore in 2 charged appropriations in revenue section and Rs 2 90 crores in 2 charged appropriations in capital section. The excess requires regularisation under Article 205 of the Constitution. The details of these grants are given below.

Sr No	Particulars of grant	Original grant	Supplementary grant	Total grant	Expenditure	Excess
1	2	3	4	5	6	7

## REVENUE

1	2—General Administration	8 43 20 573	2 00 29 072	10 43 49 645	10 53 44 595	9 94 950
2	3—Home	27 92 33 064	6 40 90 100	34 33 23 164	35 12 55 809	79 32 645
3	4—Revenue	4 90 55 580	15 76 24 885	20 66 80 465	21 66 96 368	1 00 15 903
4	6—Finance	9 29 59 280	2 76 66 225	12 06 25 505	13 99 50 711	1 93 29 206
5	8—Building & Roads	22 19 56 000	2 65 18 000	24 84 74 000	29 40 18 496	4 55 44 496
6	9—Education	85 45 72 470	7 30 72 030	92 76 44 500	93 83 49 084	1 07 04 584
7	11—Urban Development	2 04 48 875	1 44 26 403	3 48 75 278	5 29 95 719	1 81 20 441
8	13—Social Welfare & Rehabilitation	8 22 06 280	5 67 56 096	13 89 62 376	13 96 73 503	7 11 127
9	14—Food & Supplies	1 62 51 470	24 51 530	1 87 03 000	1 96 49 936	9 46 936
10	15—Irrigation	58 57 87 790	—	58 57 87 790	71 97 75 629	13 39 87 839
11	20—Forest	7 18 06 660	1 00 11 680	8 18 18 340	9 50 53 040	1 32 34 700
12	21—Community Development	11 76 58 780	1 88 93 190	13 65 51 970	14 39 15 308	73 63 338
13	23—Transport	63 06 28 855	4 66 31 095	67 72 59 950	68 80 94 354	1 08 34 404

## CAPITAL

1	11—Urban Development	30 00 000	2 50 000	32 50 000	32 50 019	19
2	13—Social Welfare & Rehabilitation	1 28 04 000	—	1 28 04 000	1 33 04 000	5 00 000

1	2	3	4	5	6	7
3	15 Irrigation	87 90 91,315	—	87 90 91 315	1 20 83 58 598	32 92 67 283
4	17—Agriculture	3 24 12 000	16 00 000	3 40 12 000	3 44 49 817	4 37 817
5	25—Loans & Advances	51 00 85 65 500	9 70 89 270	1,10 56 54 770	1 12,31 99 607	1 75 44 837

## CHARGED APPROPRIATIONS IN REVENUE SECTION

## REVENUE

1	4—Revenue	18 000	—	18 000	2 43 187	2 25 187
2	8—Building & Roads	—	7 425	7 425	7 744	349

## CAPITAL

1	8—Building & Roads	5 00 000	1 20 62 980	1 25 62 980	1 28 31 804	2 68 824
2	Public Debt	4 13 51 76 980	15 95 84 190	4 29 47 61 170	4 32 34 82 591	2 87 21 421

## OBSERVATION/RECOMMENDATIONS OF THE COMMITTEE

The Committee are constrained to observe that cases of excess expenditure over the grants/appropriations continue to occur despite the Committee's observations time and again. In this connection, the Committee invite attention to paras 1 to 5 of their 20th Report and desire that expenditure should be limited to the grants/appropriations as authorised by the Legislature. The Committee think that it should not be difficult for the departments to assess their budgetary requirements accurately particularly for such items as pay, DA, ADA, TA etc., which are of recurring nature by virtue of their experience of such expenditure in the past. The Committee fail to appreciate recurrence of cases of excesses when the departments can take timely steps to obtain additional funds through supplementary grants or by advances from contingency funds, as the case may be, to meet the excess expenditure.

2 As recommended by the Committee in their earlier Reports especially in para 4 of their 20th Report the Finance Department should investigate cases of excess expenditure in detail and take effective remedial measures to eliminate their recurrence. The Committee would like to have a detailed compliance report to this effect within three months.

3 The Committee also observe that one of the major reasons for excess expenditure over the grants/appropriations is the lack of proper reconciliation of figures of expenditure by the departments with those booked in the office of Accountant General (Accounts). The Committee strongly recommend that the Finance Department should take effective steps to ensure that all the departments reconcile figures of expenditure regularly with that office so that the cases of excess expenditure occurring due to misclassification or wrong adjustments could be avoided.

4 The Committee further note that in the written explanations for the excess expenditure bulk of the departments had attributed the excess expenditure to a variety of reasons but during oral evidence when called upon to substantiate their explanations by reason wise breakup of excess expenditure they could not do so. The queer instance of this was the excess expenditure of Rs 135 lakhs relating to Development Department. In written reply, the department had attributed this excess to the construction of block office building at Nagina but during oral evidence the departmental representative brought before Committee altogether a different position. The Committee were surprised to note that not to speak of the construction of the building even the land for the purpose had not been acquired. The Committee observe that even now the construction of the building is in doldrum. The Committee fail to understand that in the circumstances how had the Finance Department commented on their replies that "Replies of the department are satisfactory". The Committee are inclined to believe that proper scrutiny of the departmental explanations for the excess expenditure had not been conducted by the Finance Department before forwarding department's replies for regularisation of the excesses.

The Committee recommend that suitable action be taken against the officers/officials of the Development Department who were responsible for misleading the Committee. The Committee also desire that the Finance Department, in turn, should ensure in future that department's explanations for the



excess expenditure are thoroughly scrutinised by it before recommending them to the Committee for its regularisation

Subject to the above observations, the Committee recommend that the excess expenditure, as indicated above may be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India

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