

HARYANA VIDHAN SABHA

**PUBLIC ACCOUNTS COMMITTEE**

**(1987-88)**

**(TWENTY SEVENTH REPORT)**

**REPORT**

**ON THE**

**Appropriation Accounts/Finance Accounts of the Haryana  
Government for the year 1983-84**



**VIDHAN SABHA SECRETARIAT  
CHANDIGARH**

**1988**

*(Presented to the House on 29 MAR 1988)*

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## COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

### CHAIRMAN

- 1 Shri Hira Nand Arya

### MEMBERS

- \*\*\* 2 Shri Bhagi Ram
- \*\*\* 3 Smt Kamla Verma
- \*\*\*\* 4 Shri Lachhman Singh Kamboj
- \*\* 5 Shri O P Bhardwaj
- \* 6 Shri Ran Singh
- 7 Shri Shiv Parshad
- 8 Shri Tek Chand
- 9 Smt Vidya Beniwal
- 10 Shri Vasudev Sharma
- 11 Shri Kishan Singh
- 12 Shri Buta Singh
- 13 Shri Des Raj
- 14 Shri Sardul Singh

### SECRETARIAT

- |                        |                  |
|------------------------|------------------|
| 1 Shri G L Batra       | Secretary        |
| 2 Shri Chander Parkash | Deputy Secretary |

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\*Resigned from the membership of the Committee w e f 21st July 1987 on his appointment as Chief Parliamentary Secretary and in the vacancy caused by the resignation of Shri Ran Singh Shri Vasudev Sharma was nominated w e f 28th July 87 for the remaining period of the year 1987 88

\* Resigned from the membership of the Committee w e f 12th August 1987 on his appointment as Cabinet Minister

\* \*Resigned from the membership of the Committee w e f 2nd September 1987 on her appointment as Cabinet Minister

\*\*\*\*Sarvshri Bhagi Ram and Lachhman Singh Kamboj MLAs resigned from the membership of the Committee w e f 14th September 1987 on their appointment as Parliamentary Secretaries

Consequent upon the resignations of Shri O P Bhardwaj and Smt Kamla Verma MLAs on their appointment as Cabinet Ministers and Sarvshri Bhagi Ram and Lachhman Singh Kamboj MLAs on their appointment as Parliamentary Secretaries Sarvshri Kishan Singh Buta Singh Des Raj and Sardul Singh MLAs were nominated w e f 7 12 87 to serve on the Committee on Public Accounts for the remaining period of the year 1987 88

(v)

## INTRODUCTION

I the Chairman of the Public Accounts Committee, having been authorised by the Committee in this behalf present their twenty seventh Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1983 84

2 The present Public Accounts Committee was constituted vide notification No PAC 14/87/42 dated 14th July 1987

3 The Appropriation Accounts/Finance Accounts for the year 1983 84 were laid on the Table of the House on 21 2 1986 These accounts have disclosed excess over voted grants and charged appropriations as detailed in the Report The Committee in their meetings held on 23rd and 24th November 1987 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 19th January, 1988

HIRA NAND ARYA  
CHAIRMAN

**EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR  
THE YEAR 1983 84 REQUIRING REGULARISATION**

**EXCESS FOR THE YEAR 1983 84**

**GRANTS**

There was excess of Rs 21 63 crores in 10 grants in the revenue section Also there was an excess of Rs 0 02 crore in 2 charged appropriations in revenue section and of Rs 0 33 crores in 3 charged appropriations in capital section The excess requires regularisation under Article 205 of the Constitution The details of the grants are give below —

Sr No	Particulars of grant	Original grant	Supplementary grant	Total grant	Expenditure	Excess
(In crores of Rupees)						
1	2	3	4	5	6	7
<b>REVENUE</b>						
1	2 General Administration	10 65 95 850	83 68 459	11 49 64 309	11 53 57 321	3 93 012
2	4 Revenue	5 48 36 520	17 45 26 920	22 93 63 440	23 35 94 711	42 31 271
3	6 Finance	14 28 33 095	1 62 98 490	15 91 31 585	18 39 56 321	2 48 24 736
4	10 Medical & Public Health	63 30 57 780	6 66 43 315	69 97 01 095	71 37 05 977	1 40 04 882
5	14 Food & Supplies	1 88 26 960	30 97 640	2 19 24 600	2 21 45 093	2 20 493
6	15 Irrigation	62 65 40 005	—	62 65 40 005	77 98 54 208	15 33 14 203
7	18 Animal Husbandry	9 48 40 000	—	9 48 40 000	9 61 81 740	13 41 740
8	21 Community Development	13 21 33 100	2 75 32 150	15 96 65 250	16 74 71 966	78 06 716
9	23 Transport	71 95 75 640	1 93 21 390	73 88 57 030	74 90 46 942	1 01 49 912
10	24 Tourism	87 65 345	5 55 105	93 20 450	93 21 119	669
<b>CHARGED APPROPRIATIONS</b>						
<b>REVENUE</b>						
1	1 Vidhan Sabha	—	—	72 000	72 316	316
2	2 General Administration	31 30 700	8 05 600	39 96 300	41 15 592	1 79 292
<b>CAPITAL</b>						
1	8 Building & Roads	9 00 000	52 67 125	61 67 125	61 87 688	20 563
2	13 Social Welfare & Rehabilitation	1 18 24 000	12 84 000	1 31 08 000	1 35 19 000	4 11 000
3	17 Agriculture	3 24 56 000	—	3 24 56 000	3 53 28 280	28 72 280

## OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

The Committee are unhappy to note that cases of excess expenditure over the grants/appropriations continue to occur despite the Committee's observation time and again that the expenditure should be limited to the grants/appropriations as authorised by the legislature

2 As earlier recommended by the Committee in their 20th and 24th Reports, 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 reiterate that one of the major reasons for excess expenditure over grants/appropriations is the lack of proper reconciliations of figures of expenditure by the departments with those booked in the office of Accountant General (A & E) and 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 their written explanations for the excess expenditure, bulk of the departments had attributed the excess expenditure to various reasons but during oral evidence when called upon to substantiate their explanations by reasons wise breakup of excess expenditure, they could not do so. The queer instance of this was the excess expenditure of Rs 42,31,271 relating to Revenue Department

5 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