

41
HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(1995-96)

(FORTY-FIRST REPORT)

REPORT

ON THE

Appropriation Accounts/Finance Accounts of the Haryana
Government for the years 1990-91 and 1991-92



HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH

1996

(Presented to the House, on 7th March, 1996)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRMAN

1. Shri Hari Singh Nalwa

MEMBERS

2. Smt. Chandrawati
3. Shri Azmat Khan
4. Dr. Om Parkash
5. Shri Amir Chand Makkar
- *6. Shri Satbir Singh Kadian
- *7. Shri Jaswinder Singh
8. Shri Chhattar Singh Chauhan
9. Shri Ram Bilas Sharma
- **10. Shri Mani Ram Keharwala
- **11. Shri Phusa Ram

SECRETARIAT

- | | |
|----------------------|------------------|
| 1. Shri Sumit Kumar | Secretary |
| 2. Shri Kuldip Singh | Deputy Secretary |

*Resigned from the Membership of the Haryana Vidhan Sabha w.e.f. 2nd November, 1995.

**Nominated as member of the Committee on Public Accounts for the remaining period of the year 1995-96 against the vacancies caused by the resignations from the membership of the Haryana Vidhan Sabha of Sarvshri Satbir Singh Kadian and Jaswinder Singh MLAs.

INTRODUCTION

I, the Chairman of the Public Accounts Committee having been authorised by the Committee in this behalf, present their Forty First Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 1990-91 and 1991-92.

2. The Committee for the year 1995-96 was nominated by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 7th March, 1995, authorising him to nominate the members of the Committee on Public Accounts for the year 1995-96 on 24th April, 1995.

3. The Appropriation Accounts/Finance Accounts for the years 1990-91 and 1991-92 were laid on the Table of the House on 21st December, 1992 and 30th August, 1993 respectively. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the Reports. The Committee in their meetings held on 5th and 6th February, 1996 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 12th February, 1996.

HARI SINGH NALWA
CHAIRMAN

EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR THE YEARS 1990-91 AND 1991-92

EXCESS FOR THE YEAR 1990-91

The overall saving was Rs. 148.39 crores in 24 grants and appropriations. The overall excess was Rs. 51.93 crores in 11 grants/appropriations for the year 1990-91 requiring regularisation under Article 205 of the Constitution of India. The details of the grants are given below :—

Serial Number	Name and number of Grant	Total Grant	Expenditure	Excess
1	2	3	4	5
			(In Rupees)	
Revenue				
1.	4—Revenue	28,37,26,000	36,06,92,140	7,69,66,140
2.	5—Excise and Taxation	10,58,92,000	10,99,45,010	40,53,010
3.	6—Finance	72,18,26,000	76,52,22,801	4,33,96,801
4.	8—Buildings and Roads	63,59,46,000	64,79,08,864	1,19,62,864
5.	9—Education	3,22,32,91,200	3,24,98,88,321	2,65,97,121
6.	15—Irrigation	2,04,02,64,000	2,12,24,01,264	8,21,37,264
7.	21—Community Development Charged	72,16,91,680	77,88,01,528	5,71,09,848
8.	2—General Administration	93,01,000	93,72,855	71,855
9.	3—Home	1,72,70,000	2,09,44,245	36,74,245
Capital				
10.	14—Food and Supplies	1,82,39,00,000	1,84,14,22,163	1,75,22,163
11.	15—Irrigation	67,33,59,000	86,22,77,642	18,89,18,642
12.	17—Agriculture	63,50,000	71,88,934	8,38,934
Charged				
13.	8—Buildings and Roads	1,49,67,240	2,09,79,398	60,12,158
Total :				51,92,61,045

EXCESS FOR THE YEAR 1991-92

The overall saving was Rs. 431.17 crores in 25 grants and appropriations. The overall excess was Rs. 45.49 crores in 10 grants/appropriations for the year 1991-92 requiring regularisation under Article 205 of the Constitution of India. The details of the grants are given below :—

Serial Number	Name and number of Grant	Total/Grant	Expenditure	Excess
1	2	3	4	5
(In Rupees)				
Revenue				
1.	3—Home	1,36,77,64,000	1,37,45,34,221	67,70,221
2.	5—Excise and Taxation	11,63,03,000	11,97,40,490	34,37,490
3.	6—Finance	81,89,18,000	90,54,54,868	8,65,36,868
4.	8—Buildings and Roads	68,75,73,000	76,51,86,075	7,76,13,075
5.	14—Food and Supplies	5,71,96,000	5,89,39,250	17,43,250
6.	15—Irrigation	2,43,61,63,000	2,48,15,68,412	4,54,05,412
7.	18—Animal Husbandry	30,05,99,000	30,27,76,568	21,77,568
8.	21—Community Development	74,41,09,000	75,83,34,513	1,42,25,513
9.	22—Cooperation	75,13,08,000	75,17,84,082	4,76,082
Charged				
10.	2—General Administration	1,09,79,000	1,13,75,253	3,96,253
11.	3—Home	1,89,53,000	3,17,78,814	1,28,25,814
12.	6—Finance	3,15,13,47,000	3,21,85,92,195	6,72,45,195
Capital				
13.	15—Irrigation	84,83,94,000	98,44,69,936	13,60,75,936
Total				45,49,28,677

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

The main reasons for the excess expenditure over various grants were attributed to payments of arrears of D.A., Revision of grades, on creation of new posts, bonus and wages etc. during the years 1990-91, 1991-92 and to various other reasons.

The Committee after going through the written reply of the various departments and examining the concerned departmental representatives had observed that the main reasons for the excess expenditure appearing every year under various grants are due to defective budgeting and other budgetary irregularities being committed by the DDOs/Head of the Department. It was also observed that there was no proper budgetary control at the level of the Treasury Office as no record relating to the sub-headwise budget allocation has been maintained by the Treasury Office. While passing bill presented by the DDOs, resulting into excess drawal by the department against the allocation, which is a serious lapse.

The Committee is constrained to note that the DDOs are not keeping a close watch over the allocated sanctioned budget due to which the excesses were bound to have been incurred by the departments. The Committee is of the opinion that the DDOs should also be vigilant in exercising budgetary control to avoid such lapses, failing which the department should take action against the defaulting Officers.

The Committee also viewed with great concern that the departments particularly the Irrigation and P.W.(B&R) Departments are not following the appropriate procedure to avoid the excess at the close of the financial year to get the excess regularised through the supplementary demands or re-appropriation etc. despite clear instructions issued by the Finance Department on the subject from time to time. The Committee therefore strongly recommends that in future the department should not proceed without following the proper procedure as laid down in the financial rules in close coordination with the Finance Department. The Committee further recommends that there should be suitable monitoring methods also at higher levels. The Committee also observed that it is gross negligence on the part of the departments and desire that the matter be investigated and responsibility of the concerned officers/officials be fixed and the same may be informed to the Committee within a period of three months. The Committee also recommends that due provision should also be made in the budget for granting interim relief/D.A. instalments and bonus etc. to avoid the excess in the expenditure in future.

During the course of oral examination the Committee noticed that no proper and timely reconciliation of accounts figures is being done with the office of the A.G.(A&E) due to which excesses occurred frequently. The Committee therefore recommends that the Finance Department may issue necessary instructions for timely reconciliation by all the departments and devise suitable monetary methods to avoid such lapses in future. The action taken in this regard be intimated to the Committee within the period of one month.

The Committee also recommends that the instructions in this respect issued from time to time by the Finance Department be adhered to strictly and due importance be given to the matter in future by the departments.

Subject to these observations, the Committee recommends that excess expenditure detailed above may be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India.

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