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HARYANA VIDHAN SABHA
PUBLIC ACCOUNTS COMMITTEE
(1996-97)
(FORTY THIRD REPORT)

REPORT
ON THE
Appropriation Accounts/Finance Accounts of the Haryana
Government for the year 1992-93



HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
1997

(Presented to the House on 14th March, 1997)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRMAN

- *1. Shri Brij Mohan Singla
- **2. Shri Ram Bhajan Aggarwal

MEMBERS

- ***3. Shri Dharamvir Yadav
- 4. Shri Kartar Singh Badhana
- 5. Shri Kapoor Chand
- 6. Shri Anil Vij
- 7. Shri Ramesh Khatak
- 8. Shri Krishan Lal Panwar
- 9. Shri Raj Kumar Saini
- 10. Shri Randeep Singh Surjewala
- ****11. Shri Dev Raj Diwan.

SECRETARIAT

- | | |
|---------------------------------|------------------|
| 1. Shri P. Raghavendra Rao, IAS | Secretary |
| 2. Shri Kuldip Singh | Deputy Secretary |

*Resigned from the Membership and Chairmanship of the Committee w.e.f. 14th January, 1997 on his appointment as Cabinet Minister, Haryana.

**Nominated as Member and Chairman of the Committee for the remaining period of the year 1996-97 against the vacancy caused by the resignation of Shri Brij Mohan Singla, MLA.

***Resigned from the Membership of the Committee w.e.f. 14th January, 1997 on his appointment as Cabinet Minister, Haryana.

****Nominated as member of the Committee for the remaining period of the year 1996-97 against the vacancy caused by the resignation of Shri Dharamvir Yadav, MLA.

INTRODUCTION

1. I, the Chairman of the Public Accounts Committee, having been authorised by the committee in this behalf, present their Forty-Third Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1992-93.
2. The Committee for the year 1996-97 was nominated on 6th June, 1996, by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 24th May, 1996, authorising him to nominate the members of the Committee on Public Accounts for the year 1996-97.
3. The Appropriation Accounts/Finance Accounts for the year 1992-93 was laid on the Table of the House on 12th September, 1994. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the reports. The Committee in their meetings held on 18th February, 1997, 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 meeting of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

Chandigarh
the 19th February, 1997.

Ram Bhajan Aggarwal,
Chairman

EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR THE YEAR 1992-93

EXCESS FOR THE YEAR 1992-93

The overall saving was Rs. 562.67 crores in 25 grants and appropriations. The overall excess was Rs. 32.67 crores in 9 grants/appropriations for the year 1992-93 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.	5-Excise and Taxation	14,28,41,000	14,33,26,152	4,85,152
2.	6-Finance	99,80,48,000	1,14,59,55,270	14,79,07,270
3.	8-Buildings and Roads	69,76,63,000	69,99,86,930	23,23,930
4.	10-Medical and Public Health	1,78,20,49,000	1,78,28,59,832	8,10,832
5.	14-Food and Supplies	7,23,14,000	7,29,15,355	6,01,355
6.	15-Irrigation	2,69,32,43,000	2,69,36,24,161	3,81,161
7.	23-Transport	2,11,58,79,900	2,12,76,58,692	1,17,78,792
Charged				
8.	3-Home	2,42,21,000	3,37,27,214	95,06,214
9.	8-Buildings and Roads	4,00,000	8,33,044	4,33,044
Capital				
10.	15-Irrigation	82,38,87,000	97,60,10,476	15,21,23,476
11.	16-Industries	9,55,29,000	9,59,10,000	3,81,000
Total :				32,67,32,226

OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE

The main reasons for the excess expenditure over various grants were attributed to payment of arrears of D.A. Filling up of vacant posts, grant of bonus and other various reasons during the year 1992-93.

The Committee, after going through the written reply of the various departments and also the clarifications given to it while 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, laxity in monitoring the progress in expenditure and the excess draws over and above the budget allocations by the D.D.Os of the departments concerned. The Committee, therefore, reiterate its earlier observations that there was no budgetary control at the level of the Controlling Officers of the departments and Treasury Officers as well. The Committee feel that absence of proper record at the level of Treasury Officers relating to budget allocations DDO-wise, while passing bills presented by the DDOs, resulted into excess draws by the departments against the allocations which is a serious lapse.

The Committee is of the opinion that the DDOs should also be vigilant in exercising budgetary control and the Controlling Officers of respective departments who are watching the progress of expenditure pattern should take action at the right time in questioning the excess as well as savings with reference to the budget allocations. The continued failure on the part of DDOs should be seriously dealt with and action should be taken against defaulting officers.

The Committee further viewed with deep concern that the departments, particularly PWD (B&R) and Irrigation 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-appropriations etc., despite the comprehensive instructions in this regard are issued by the Finance Department from time to time. The Committee, therefore, again recommend that in future, the departments should not proceed without following the proper procedure as laid down in the financial rules. To have close coordination with the Finance Department, the Committee recommend that there should be suitable monitoring methods also at higher levels. The Committee also observed that in certain matters, it seems to be a major negligence on the part of the departments concerned and, therefore, the Committee recommend that proper attention be given to investigate the matter further with fixing of responsibility of the concerned officers/officials under intimation to the Committee within a period of three months, positively. Constantly, the Committee is also of the view that due provision should be made in the budget for granting D.A., bonus, interim relief etc. etc. to overcome the situation of excess in the expenditure in future.

During the course of oral examination of the departmental representatives concerned, the Committee came to this conclusion that proper and timely reconciliation of accounts figures is not being done with the office of the A.G. (A&E) with the result that excesses occurred frequently. The Committee, therefore, strongly recommend this time that the Finance Department may issue fresh instructions for timely reconciliation by all the departments and adopt effective methods to avoid such lapses in future. Also, the Committee recommend that to enforce regular reconciliation of accounts by the DDOs, the contingent expenditure by those Controlling Officers, who fail to complete reconciliation of expenditure incurred upto September, by 20th December should be stopped by the Treasury Offices by way of instructions from the Finance Department from the month of January.

During the course of oral examination, the Accountant General (Audit) brought to the notice of the Committee that the Accountant General (A&E) intimates the heads of the departments and the Finance Department the position of excess/short-fall of expenditure vis-a-vis the budget allocation in the months of June, September and every month thereafter in the form of warning slips. The Committee recommend that appropriate action should be taken on the warning slips and in addition the Finance Department may consider holding a quarterly meeting of the departments with the Accountant General or his representatives to streamline the smooth flow of expenditure with a view to adhere to the budget allocations. The action taken in this regard may be intimated to the Committee within a period of two months.

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

Subject to these observations, the Committee recommend 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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