

45
HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(1997-98)

(Forty Fifth Report)

REPORT

ON THE

Appropriation Accounts/Finance Accounts of the Haryana
Government for the year 1993-94



HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
1998

(Presented to the House on

22-1-98)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRMAN

- *1. Shri Ram Bhajan Aggarwal
- **2. Shri Anil Vij

MEMBERS

- ***3. Shri Harsh Kumar
- 4. Shri Nafe Singh Jundla
- 5. Shri Kapoor Chand Sharma
- 6. Shri Dhir Pal Singh
- 7. Shri Ashok Kumar
- 8. Shri Jai Singh Rana
- 9. Shri Dev Raj Diwan
- 10. Shri Nirmal Singh
- ****11. Shri Somvir Singh

SECRETARIAT

- | | |
|-----------------------|-----------------|
| 1. Shri Sumit Kumar | Secretary |
| 2. Shri Kuldeep Singh | Joint Secretary |

*Resigned from the Membership and chairmanship of the Committee w.e.f. 3rd September, 1997 (A.N.) on his appointment as Minister of State, Haryana.

**Nominated as Member and Chairman of the Committee for the remaining period of the year 1997-98 against the vacancy caused by the resignation of Shri Ram Bhajan Aggarwal, M.L.A.

***Resigned from the membership of the Committee w.e.f. 3rd September, 1997 (A.N.) on his appointment as Minister of State, Haryana.

****Nominated as Member of the Committee for the remaining period of the year 1997-98 against the vacancy caused by the resignation of Shri Harsh Kumar, M.L.A.

INTRODUCTION

1. I, the Chairman of the Public Accounts Committee, having been authorised by the Committee in this behalf, present their Forty-Fifth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1993-94.
2. The Committee for the year 1997-98 was nominated on 2nd April, 1997 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 11th March, 1997., authorising him to nominate the Members of the Committee on Public Accounts for the year 1997-98.
3. The Appropriation Accounts/Finance Accounts for the year 1993-94 was laid on the Table of the House on 26th September, 1995. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the reports. The Committee in their meetings held on 1st January, 1998, 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 8th January, 1998.

Anil Vij
Chairman

**EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR
THE YEAR 1993-94**

EXCESS FOR THE YEAR 1993-94

The overall saving was Rs. 460.28 crores in 25 grants and appropriations. The overall excess was Rs. 48.20 crores in 9 grants/appropriations for the year 1993-94 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	1,71,48,78,000	1,74,17,95,967	2,69,17,967
2.	5-Excise and Taxation	15,05,12,000	16,42,59,787	1,37,47,787
3.	6-Finance	1,29,19,51,000	1,29,23,85,177	4,34,177
4.	8-Buildings and Roads	77,42,03,000	84,46,55,773	7,04,52,773
5.	18-Animal Husbandry	34,64,02,000	36,35,10,328	1,71,08,328
6.	23-Transport	2,42,06,95,000	2,49,87,56,212	7,80,61,212
Charged				
7.	3-Home	2,85,20,000	3,74,20,217	89,00,217
Capital				
8.	15-Irrigation	88,68,40,000	1,12,46,90,309	23,78,50,309
9.	25-Loans and Advances	2,87,64,59,000	2,89,95,38,146	2,30,79,146
Charged				
10.	8-Buildings and Roads	35,75,506	90,72,521	54,97,015
			Total :-	48,20,48,931

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 1993-94.

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 drawals over and above the budget allocations by the DDOs of the departments concerned. The Committee, therefore, reiterated its earlier observations that there was no budgetary control at the level of Controlling Officers of the Departments and Treasury Officers as well. The Committee feels 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 drawals by the departments against the allocation which is a serious lapse.

The Committee again reiterated its earlier recommendations 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 right time in questioning the excess as well as savings with reference to 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 concern that Departments particularly Irrigation, Home and Commercial Taxation are not following the appropriate procedure to avoid the excess at the close of the financial year. The Departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularised through supplementary demands or reappropriates etc. The Committee also feels that reduction in funds demanded by the Departments in original budget estimates should not be made by the Finance Department without assigning the reasons for this reduction in expenditure. To as certain close co-ordination with Finance Department, the Committee recommends that proper monitoring methods should also be adopted at higher levels. While examining the departments orally, the Committee felt that in certain matters there seems to be negligence on the part of departments at the time of incurring expenditure and it recommends that these matters may be investigated with proper attention with fixing of responsibility of the concerned officers/officials under intimation to the Committee within a period of three months.

The Committee emphasised the need of making due provisions in the budget estimates for granting of D.A., bonus, interim relief to mitigate 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 misclassifications could not be detected at appropriate time and excesses

occurred frequently. The Committee, therefore, strongly recommends 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 recommends 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 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 recommends 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 recommends 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 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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