

(49)

HARYANA VIDHAN SABHA

(49)

PUBLIC ACCOUNTS COMMITTEE

(2000-2001)

(Forty Ninth Report)

REPORT

ON THE

6/2001

Appropriation Accounts/Finance Accounts of the Haryana
Government for the year 1995-96 and 1996-97



HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2001

(Presented to the House on 14.3.2001)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRPERSON

- 1 Shri Bhagi Ram

MEMBERS

- 2 Shri Chander Bhatta
- 3 Shri Lachhman Dass Arora
- 4 Rao Dharam Pal
- 5 Shri Anil Vij
- 6 Shri Suraj Mal
- 7 Shri Banta Ram
- 8 Shri Nafe Singh Rathu
- 9 Shri Jagjit Singh

SECRETARIAT

- 1 Shri Sumat Kumar
- 2 Shri Kuldip Singh

Secretary

Joint Secretary

INTRODUCTION

- 1 I the Chairperson of the Public Accounts Committee having been authorised by the Committee in this behalf present their Forty Ninth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the year 1995-96 and 1996-97
- 2 The Committee for the year 2000-2001 was nominated on 23rd March, 2000 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 9th March, 2000 authorising him to nominate the Members of the Committee on Public Accounts for the year 2000-2001
- 3 The Appropriation Accounts/Finance Accounts for the year 1995-96 and 1996-97 were laid on the Table of the House on 5th March, 1997 and 21st July 1998 respectively. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the reports. The Committee in its meeting held on 29th August, 2000 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 27th December 2000

Bhagi Ram
Chairperson

**EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS
FOR THE YEARS 1995-96 and 1996-97**

Excess over grants/appropriations—1995-96

In Revenue Section there was a total excess of Rs 59 87 00 106 in 9 grants and Rs 1 87 849 in one appropriation while excess in the Capital Section amounted to Rs 26 63 000 in one grant and Rs 18 71 102 in one appropriation. These excesses require regularisation under Article 205 of the Constitution of India. The details of the grants are given below.

Sr No	Name and name of Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess
1	2	3	4	5
(in Rupees)				
Revenue Section (Voted)				
1	3 Home	2 14 36 26 000	2 24 16 18 268	9 79 92 268
2	4 Revenue	7 05 54 88 000	7 29 98 71 405	24 43 83 405
3	5 Excise and Taxation	19 72 17 000	20 63 99 674	91 82 674
4	6 Finance	1 75 47 27 000	1 77 20 05 547	1 72 78 547
5	8 Buildings and Roads	1 10 43 60 000	1 15 00 36 387	4 56 76 387
6	9 Education	6 40 48 24 000	6 51 29 59 921	10 81 35 921
7	15 Irrigation	4 89 98 00 000	4 90 17 90 592	19 90 592
8	18 Animal Husbandry	46 81 50 000	49 03 85 060	2 22 35 060
9	23-Transport	2 99 37 76 000	3 04 56 01 252	5 18 25 252
(Charged)				
10	1 Vidhan Sabha	3 20 000	5 07 849	1 87 849
Capital Section (Voted)				
11	13 Social Welfare and Rehabilitation	2 57 27 000	2 83 90 000	26 63 000
(Charged)				
12	8 Buildings and Roads	52 10 000	70 81 102	18 71 102
Total				60 34 22 057

Excess over grants/appropriations—1996-97

In Revenue Section there was a total excess of Rs 79 56 02 912 in 6 grants and Rs 1 03 906 in 2 appropriations. These excesses (details given below) require regularisation under Article 205 of the Constitution of India.

Sl No	Number and Name of Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess
1	2	3	4	5
(in Rupees)				
Revenue (Voted)				
1	3 Home	2 51 71 67 000	2 60 52 27 142	8 80 60 142
2	6 Finance	2 29 86 79 500	2 56 48 29 100	26 61 49 600
3	8 Buildings and Roads	1 21 21 80 000	1,27 92,56 120	6 70 76 120
4	9-Education	7 21 42,50 000	7 53 67 82 416	32 25 32 416
5	18 Animal Husbandry	58 65 95 000	62,66 54 043	4 00 59 043
6	23 Transport	3 40 03 11 000	3 41,20 36 591	1 17,25 591
(Charged)				
1	3 Home	5 07 69 000	5 08 15 033	46 033
2	8 Building and Roads	7 00 000	7 57 873	57 873
			Total	79 57 06 818

OBSERVATION/RECOMMENDATIONS OF THE COMMITTEE

Committee noted with concern that cases of excess expenditure over the grants/appropriations continue to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriations.

The main reasons for the excess expenditure over various grants were attributed to payments of arrears of D A Salaries Payment to retirees bonus and wages etc during the year.

The Committee 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 Departments. It was also observed that there was no proper budgetary control at the level of Treasury office while passing bills presented by DDOs resulting into excess drawal by the departments against the allocation which is a serious lapse. As earlier recommended by the Committee in its reports the Finance Department should investigate cases of excess expenditure in detail and take effective remedial measures to eliminate their recurrence.

The Committee also reiterates that one of the major reasons for excess expenditure over grants/appropriation is the lack of proper reconciliation of figures of expenditure by the departments with those booked in the office of A G (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.

The Committee also viewed that departments are not following the appropriate procedure to avoid the excess at the close of financial year to get the excess regularised through the supplementary demands or reappropriation 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 proper procedure as laid down in the financial rules in close co-ordination with Finance Department. The Committee further recommends that there should be suitable monitoring methods at higher levels.

Subject to these observations the committee recommends that excess expenditure as indicated above for the year 1995-96 and 1996-97 may be regularised by the legislature in the manner prescribed under Article 205 of the Constitution of India.

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