

51

HARYANA VIDHAN SABHA
PUBLIC ACCOUNTS COMMITTEE

(2001-2002)

(Fifty First Report)

REPORT

ON THE

**Appropriation Accounts/Finance Accounts of the Haryana
Government for the years 1997-98 and 1998-99**



HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2002

(Presented to the House on 14th March 2002)

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**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2001-2002)**

CHAIRPERSON

- 1 Shri Bhagi Ram

MEMBERS

- 2 Shri Chander Bhatia
- 3 Shri Lachhman Dass Arora
- 4 Shri Anil Vij
- 5 Rao Narender Singh
- 6 Shri Suraj Mal
- 7 Shri Banta Ram
- 8 Shri Nafe Singh Rath
- 9 Shri Ram Bhagat

SECRETARIAT

- 1 Shri Sumit Kumar Secretary
- 2 Shri Kuldip Singh Joint Secretary

(v)

INTRODUCTION

1 I the Chairperson of the Public Accounts Committee having been authorised by the Committee in this behalf present their Fifty-First Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 1997-98 and 1998-99

2 The Committee for the year 2001-2002 was nominated on 3rd April 2001 by the Hon ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 14th March 2001 authorising him to nominate the Members of the Committee on Public Accounts for the year 2001-2002

3 The Appropriation Accounts/Finance Accounts for the years 1997-98 and 1998-99 were laid on the Table of the House on 15th November 1999 and 16th March 2000 respectively These accounts have disclosed excess over voted grants and charged appropriations as detailed in the reports The Committee in its meeting held on 22nd January 2002 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 February 2002

BHAGI RAM
CHAIRPERSON

**EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR
THE YEAR 1997-98 AND 1998-99**

Excess over Grants/Appropriations-1997-98

In Revenue Section there was a total excess of Rs 83 05 59 604 in seven grants and Rs 1 57 89 870 in two appropriation In Capital Section there was a total excess of Rs 53 31 70 867 in two grants These excesses (details given below) require regularisation under Article 205 of the Constitution of India

Sr No	Number and name of grant/appropriation	Total grant /appropriation	Expenditure	Excess
Revenue (Voted)				
				(in rupees)
1	2 General Administration	76 13 35 000	79 81 29 335	67 94 335
2	3-Home	2 90 83 32 000	3 03 85 58 752	13 02 26 752
3	5 Excise and Taxation	27 18 55 000	28 34 25 541	1 15 70 541
4	8 Buildings and Roads	1 32 45 07 000	1 46 23 94 559	13 78 87 559
5	9 Education	8 09 58 28 000	8 55 17 96 573	45 59 68 573
6	15-Irrigation	10 27 26 00 000	10 32 50 38 039	5 24 38 039
7	18-Animal Husbandry	61 29 04 000	64 85 77 805	3 56 73 805
Total		24,24,73,61,000	25,07,79,20,604	83,05,59,604
(Charged)				
1	3-Home	5 00 85 000	6 58 74 760	1 57 89 760
2	20-Forest	12 50 000	12 50 110	110
Total		5,13 35,000	6,71,24,870	1,57,89,870
Capital (Voted)				
1	7 Other Administrative Services	3 00 000	4 82 635	1 82 635
2	25 Loans and Advances by State Government	3 85 55 62 000	4 38 85 50 232	53 29 88 232
Total		3,85,58,62,000	4,38,90,32,867	53,31,70,867

2 3 1 (b) Excess over provision during 1998-99 regularisation

In Revenue Section there was an excess of Rs 10 90 64 749 in one grant and Rs 14 72 179 in one appropriation. In Capital Section there was an excess of Rs 4 38 90 59 326 in one appropriation. These excesses (Details given below) require regularisation under Article 205 of the Constitution of India.

Sr No	Number and name of grant/appropriation	Total grant /appropriation	Actual expenditure	Excess
Revenue (Voted)				
			(in rupees)	
1	6-Finance (Charged)	5 41 32 98 000	5 52 23 62 749	10 90 64 749
2	2 General Administration	3 47 64 000	3 62 36 179	14 72 179
Capital (Charged)				
3	Public Debt	10 56 95 13 000	14 95 85 72 326	4 38 90 59 326
Total		16,01,75,75,000	20,51,71,71,254	4,49,95,96,254

OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE

After going through the Finance Accounts and Appropriation Accounts of the Haryana Government for the years 1997-98 and 1998-99 as shown in paragraphs 1.1 to 1.13 and 2.1 to 2.3 of the C & AG reports and also after hearing the departmental representatives, the 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 budget provisions in the years 1997-98 and 1998-99 were attributed to purchase of vehicles, furnitures, duplicating machine and Air conditioners by Revenue Department, clearance of pending bills for the year 1995-96 for the purchase of machinery by Printing and Stationery Department, construction of conference Hall and payment of electricity and water charges of Haryana Raj Bhawan through B & R Department, Revision of pay scale of employees of Haryana State and revision of dietary charges in prisons, Creation of posts of judgement writers and additional Ahmed in Justice Department, Purchase of Car and repair of old vehicles and payment of revision of pay scales arrears by Excise & Taxation Department, Repairs and Maintenance of Roads in State, procurement of stock/store material in B & R Department (1997-98). And in the year 1998-99 due to receipt of more cases of commuted values of pension and enhancement of pension payment to Legislators, Purchase of different prize items under various small saving schemes and revision of pay scale of the employees as stated by Finance Department.

During the course of oral examination the Committee observed that departments namely General Administration, Home, Excise and Taxation, Building and Roads, Education, Irrigation, Animal Husbandry and Forest have withdrawn the funds in excess to their budgetary provisions. The Committee observed that reasons for the excess over grants were attributed due to wrong estimation of the department and reiterated that such practice by the departments should be stopped immediately. 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 drawl by the departments against the allocation, which is serious lapse. As earlier recommended by the Committee in its reports the Finance Department should investigate cases of excess expenditure in details and take effective remedial measures to eliminate their reoccurrence.

The Committee emphasised the need of making due provisions in the budget estimates for granting D.A. Bonus to mitigate the situation of excess in the expenditure.

in future The Committee further recommends that strict compliance of the instructions as issued by the Finance Department from time to time and specially D O Letter issued by Finance Department vide No 7/1/2000 2 FICW dated the 31st December 2001 be made in future giving a utmost importance to the matter by departments of the Government and proper monitoring methods should be adopted at higher levels

Subject to these observations the Committee recommends that excess expenditure of departments mentioned above for the year 1997-98 and 1998-99 be regularised by the legislature in the manner prescribed under article 205 of the Constitution of India

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