

HARYANA VIDHAN SABHA
PUBLIC ACCOUNTS COMMITTEE -

(2002-2003)

(Fifty Third Report)

REPORT

ON THE

**Appropriation Accounts/Finance Accounts of the
Haryana Government for the years 1999 2000
and 2000 2001**



**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2003**

(Presented to the House on

March 2003)

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**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2002 2003)**

CHAIRPERSON

- 1 Shri Nafe Singh Rath

MEMBERS

- 2 Smt Veena Chhibbar
- 3 Shri Chander Mohan
- 4 Shri Dharambir
- 5 Shri Jai Parkash Gupta
- 6 Shri Ram Bhagat
- 7 Shri Pawan Kumar Diwan
- 8 Shri Balwant Singh Maina
- 9 Sardar Nishan Singh

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 Third Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 1999 2000 and 2000 2001

2 The Committee for the year 2002 2003 was nominated on 3rd April 2002 by the Hon ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 18th March 2002 authorising him to nominate the Members of the Committee on Public Accounts for the year 2002 2003

3 The Appropriation Accounts/Finance Accounts for the years 1999 2000 and 2000 2001 were laid on the Table of the House on 5th March 2001 and 8th November 2001 respectively These accounts have disclosed excess over voted grants and charged appropriations as detailed in the reports The Committee in its meeting held on 3rd December 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 11th February 2003

NAFE SINGH RATHI
CHAIRPERSON

EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR THE YEAR 1999-2000 AND 2000-2001

Excess over Grants/Appropriations-1999 2000

In Revenue Section there was an excess of Rs 16 06 60 940 in six grants and Rs 7 73 30 306 in one appropriation. In Capital Section there was an excess of Rs 11 30 01 65 242 in two appropriations. 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	3-Home	4 36 56 90 000	4 37 99 15 317	1 42 25 317
2	4-Revenue	1 15 81 79 000	1 19 35 75 838	3 53 96 838
3	9-Education	12 44 37 42 350	12 49 06 84 732	4 69 42 382
4	14-Food and Supplies	19 32 76 000	19 75 97 157	43 21 157
5	18-Animal Husbandry	90 89 42 000	95 12 65 986	4 23 23 986
6	23-Transport	4 36 83 04 000	4 38 57 55 260	1 74 51 260
(Charged)				
7	6-Finance	13 49 68 03 000	13 57 41 33 306	7 73 30 306
Capital (Charged)				
8	8-Buildings and Roads	—	1 24 19 632	1 24 19 632
9	Public Debt	11 91 18 39 000	23 19 95 84 610	11 28 77 45 610*
Total		48 84 67 75 350	60,38 49,31,838	11 53,81 56 488

Excess over Grants/Appropriations 2000 2001

In Revenue Section there was an excess of Rs 2 69 446 in one grant In Capital Section there was an excess of Rs 11 53 45 35 233 in one grant and two appropriations 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	1—Vidhan Sabha	7 20 54 000	7 23 23 446	2 69 446
Revenue (Charged)				
2	10—Medical and Public Health	5 60 000	7 73 097	2 13 097
Capital (Voted)				
3	3—Home	12 28 00 000	13 40 28 865	1 12 28 865
Capital (Charged)				
4	Public Debt	19 32 47 34 000	30 84 78 27 271	11 52 30 93 271
Total		19,52,01,48,000	31,05,49,52,679	11,53,48,04,679

OBSERVATIONS / RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE

After going through the Finance Accounts and Appropriation Accounts of the Haryana Government for the years 1999 2000 and 2000 2001 as shown in paragraphs 1 1 to 1 11 and 2 1 to 2 4 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 the various grants were attributed to enhancement of land rates awards due to accidents decisions of the Court payment of arrear of DA Salaries leave encashment, filling up of vacant posts and purchase of clothes and eatables for prisoners during the years 1999 2000 and 2000 2001

During the course of oral examination the committee observed that departments namely Home Revenue Education Food and Supplies Animal Husbandry Transport P W (B&R) and Medical & Health have withdrawn the funds in excess to their budgetary provisions The main reasons for excess expenditure appearing every year under various grants is due to defective budgeting and other budgetary irregularities being committed by the D D O s/ Head of Departments It was also observed that there was no proper budgetary control at the level of Treasury Office while passing bills presented by D D O s resulting into excess drawal by the departments against the allocation which is a serious lapse The Committee also pointed out that some departments are incurring excess expenditure over voted grants/appropriations on one side and on the other side they surrender huge amount within the same grant which seems unrealistic and is unwarranted The Committee desired that Finance Department should issue the necessary instructions regarding cases in which budgetary provisions were surrendered and excess shown in the same grant should not be repeated 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 1999 2000 and 2000 2001 be regularised by the Legislature in the manner prescribed under article 205 of the Constitution of India

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