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HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(2010-2011)

(SIXTY-SIXTH REPORT)

REPORT

ON THE

**Appropriation Accounts/Finance Accounts of
the Haryana Government for the years
2005-06, 2006-07 and 2007-08**



(Presented to the House on 15th March, 2011)

**HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH**

2011

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2010-2011)

Chairperson

- 1 Prof Sampat Singh MLA

Members

- 2 Shri Ashok Kumar Arora MLA
- 3 Shri Anil Vij MLA
- 4 Smt Sumita Singh MLA
- 5 *Shri Sat Pal Sangwan MLA
- 6 Shri Bharat Bhushan Batra MLA
- 7 Shri Krishan Lal Panwar MLA
- 8 Shri Jai Tirath MLA
- 9 Shri Parminder Singh Dhull MLA

Secretariat

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

*Resigned from the membership of the Committee on 28th January 2011(A N)

INTRODUCTION

1 I Bharat Bhushan Batta a Member of the Public Accounts Committee having been authorized by the Committee in this behalf present this Sixty Sixth Report on Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2005 06 2006 07 and 2007 08

2 The Committee for the year 2010 2011 was nominated on 16th April 2010 by the Hon ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 12th February 2010 authorizing him to nominate the Members of the Committee on Public Accounts for the year 2010 2011

3 The Appropriation Accounts/Finance Accounts for the years 2005 06 2006 07 and 2007 08 were laid on the Table of the House on 9th March 2007 7th March 2008 and 10th February 2009 respectively These accounts have disclosed excess over voted grants and charged appropriations as detailed in the report The Committee in its meeting held on 1st June 2010 considered the reasons for excess expenditure furnished by the concerned departments and the evidence tendered by them

4 The Committee considered and approved this Report at their sitting held on 10th March 2011

5 A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat

CHANDIGARH
THE 10TH MARCH, 2011

BHARAT BHUSHAN BATRA,
ACTING CHAIRPERSON

EXCESS OVER VOTED GRANTS / CHARGED APPROPRIATIONS FOR THE YEAR 2005 2006

(i) 2 3 2 Excess expenditure over provisions of 2005 06 requiring regularisation

The excess of Rs 26 99 crore involving two grants under revenue account and Rs 241 88 crore under capital account in respect of three grants/appropriations required regularisation under Article 205 of the Constitution Details are given below

Sr No	Number and name of grants/appropriations	Total grants/appropriations	Actual expenditure	Excess
(In Rupees)				
Revenue (Voted)				
1	8-Buildings and Roads	3 31 34 20 000	3 57 20 18 000	25 85 98 000
Revenue (Charged)				
2	3-Home	10 82 88 000	11 95 64 000	1 12 76 000
Total		3,42,17,08,000	3,69,15,82,000	26,98,74,000
Capital (voted)				
3	8-Buildings and Roads	3 64 88 50 000	4 38 77 59 000	73 89 09 000
4	10-Medical and Public Health	3 25 00 00 000	3 74 38 26 000	49 38 26 000
5	15-Irrigation	6 22 95 01 000	7 41 55 42 000	1 18 60 41 000
Total		13,12,83,51,000	15,54,71,27,000	2,41,87,76,000

Government did not furnish reasons for excess expenditure (July 2006)

(ii) Observations/Recommendations of the Committee

After going through the Finance Accounts and Appropriation of the Haryana Government for the year 2005 2006 as shown in the Para 2 3 2 of the Report of the Comptroller and Auditor General of India for the year ended 31 'March 2006 (Civil) and also after hearing the departmental representatives the Committee noted with concern that cases of excess expenditure over the grants/appropriations continued 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 transfer of funds from CRF inter account and there being no budget provision for the same change in ratio of expenditure to be borne by the State of Haryana repayment of



HUDCO loan due to short collection of toll tax payment of the land acquisition urgent payment of land for STP and water supply scheme wrong booking of expenditure by A G in respect of YAP and other works and *pro rata* charges of establishment expenditure during the year 2005 2006

During the course of oral examination the Committee observed that departments namely Home PWD (B & R) Medical and Public Health and Irrigation have withdrawn the funds in excess to their budgetary provisions In case of Home Department the Committee desired that in future budgetary provisions should be increased as the court cases have been regularly increasing in past years In the case of PWD (B&R) the Committee desired that in future the departments must avoid the irregularities at their level

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands or re appropriations etc

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 of the departments mentioned above for the year 2005 2006 be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India

EXCESS OVER VOTED GRANTS / CHARGED APPROPRIATIONS FOR THE YEAR 2006 2007

(iii) 2 3 8 *Excess expenditure over provisions of 2006 07 requiring regularisation*

The excess of Rs 180 65 crore involving five grants under revenue account and Rs 436 09 crore under capital account in respect of four grants/ appropriations required regularisation under Article 205 of the Constitution Details are given below

Sr No	Number and name of grants/appropriations	Total grants/ appropriations	Actual expenditure	Excess
(In Rupees)				
Revenue (Voted)				
1	6 Finance	11 83 24 96 000	11 99 51 27 770	16 26 31 770
2	8 Buildings and Roads	5 18 87 43 000	6 59 12 02 282	1 40 24 59 282
3	20 Forest	1 50 30 55 000	1 73 56 21 301	23 25 66 301
Revenue (Charged)				
1	3 Home	12 37 87 000	13 19 39 432	81 52 432
2	7 Other Administrative Services	7 45 00 000	7 51 70 947	6 70 947
Total		18 72 25,81,000	20,52 90,61,732	1,80,64,80,732
Capital (Voted)				
1	8 Buildings and Roads	3 59 68 50 000	4 56 18 99 223	96 50 49 223
2	10 Medical and Public Health	4 24 50 00 000	5 64 27 18 308	1 39 77 18 308
3	15 Irrigation	11 38 40 00 000	13 21 21 37 078	1 82 81 37 078
Capital (Charged)				
1	15 Irrigation	4 00 00 000	20 99 80 699	16 99 80 699
Total		19 26,58,50 000	23,62,67,35 308	4,36,08 85,308

Government did not furnish reasons for excess expenditure (July 2007)

(iv) Observations/Recommendations of the Committee

After going through the Finance Accounts and Appropriation of the Haryana Government for the year 2006 2007 as shown in the Para 2 3 8 of the Report of the Comptroller and Auditor General of India for the year ended 31 ' March 2007 (Civil) and also after hearing the departmental representatives the Committee noted with concern that cases of excess expenditure over the grants/appropriations continued 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 change in ratio of expenditure to be borne by the State of Haryana receipt of more pension cases the increased share of stationery enhanced land compensation of court cases double booking of expenditure no separate head for expenditure under CRF scheme works and *pro rata* charges of establishment expenditure during the year 2006 2007

During the course of oral examination the Committee observed that departments namely Home PWD (B & R) Forest Finance Medical and Public Health Irrigation and other administrative services have withdrawn the funds in excess to their budgetary provisions The main reasons of excess expenditure appearing during this year were lack of proper budgetary control at the level of Treasury Officers and non reconciliation of expenditure figures by departments with Accountant General (A&E) Haryana The Committee desired that all the departments should properly reconcile their figures immediately after the end of financial year

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands or reappropriations etc

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 of the departments mentioned above for the year 2006 2007 be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India

EXCESS OVER VOTED GRANTS / CHARGED APPROPRIATIONS FOR THE YEAR 2007 2008

(v) 2 3 8 *Excess expenditure over provisions of 2007 08 requiring regularisation*

The excess of Rs 4 29 72 47 782 involving five grants/appropriations required regularisation under Article 205 of the Constitution Details are given below

Sr No	Number and name of grants/appropriations	Total grants/ appropriations	Actual expenditure	Excess
(In Rupees)				
Revenue (Voted)				
1	8 Buildings and Roads	6 14 39 48 000	6 58 90 29 816	44 50 81 816
2	10 Medical and Public Health	10 43 94 83 000	10 98 21 84 578	54 27 01 578
Revenue (Charged)				
1	3 Home	15 48 87 000	16 50 20 920	1 01 33 920
	Sub total	16 73,83,18,000	17,73 62,35,314	99,79,17 314
Capital (Voted)				
1	8 Buildings and Roads	6 98 68 83 000	7 49 80 04 349	51 11 21 349
2	15 Irrigation	14 03 90 00 000	16 82 62 22 585	2 78 72 22 585
3	24 Tourism	15 00 00 000	15 09 86 534	9 86 534
	Sub Total	21 17,58,83 000	24 47 52,13 468	3,29 93,30 468
	Grand Total			4,29 72,47,782

Government did not furnish reasons for excess expenditure (July 2008)

(vi) **Observations/Recommendations of the Committee**

After going through the Finance Accounts and Appropriation of the Haryana Government for the year 2007 2008 as shown in the Para 2 3 8 of the Report of the Comptroller and Auditor General of India for the year ended 31 ' March 2008 (Civil) and also after hearing the departmental representatives the Committee noted with concern that cases of excess expenditure over the grants/appropriations continued 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 change in ratio of expenditure to be borne by the State of Haryana booking of Income tax Sales tax and security deposit as expenditure but not paid to contractor due to visit abroad by Tourism Minister and other officers of the department and *pro rata* charges of establishment expenditure during the year 2007 2008

During the course of oral examination the Committee observed that departments namely Home PWD (B & R) Medical and Public Health Irrigation and Tourism have

withdrawn the funds in excess to their budgetary provisions. The main reasons of excess expenditure appearing during this year were lack of proper budgetary control at the level of Treasury Officers and non reconciliation of expenditure figures by departments with Accountant General (A&E) Haryana. The Committee desired that all the departments should properly reconcile their figures immediately after the end of financial year.

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands or reappropriations etc.

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 of the departments mentioned above for the year 2007-2008 be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India.



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