

69

HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(2012-2013)

(SIXTY NINETH REPORT)

REPORT

ON THE

**Appropriation Accounts/Finance Accounts of
the Haryana Government for the years
2008-09, 2009-10 and 2010-11**



° (Presented to the House on March 2013)

HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2013

69

TABLE OF CONTENTS

	Page
Composition of Public Accounts Committee	(iii)
Introduction	(v)
Report —	
(i) Details of the excess over grants for the year 2008 09	1
(ii) Observations/Recommendations of the Committee	2
(iii) Details of the excess over grants for the year 2009 2010	3
(iv) Observations/Recommendations of the Committee	4
(v) Details of the excess over grants for the years 2010 2011	5
(vi) Observations/Recommendations of the Committee	6

(iii)

**COMPOSITION OF THE PUBLIC ACCOUNTS
COMMITTEE (2012 2013)**

Chairperson

- 1 Prof Sampat Singh MLA

Members

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

Secretariat

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

INTRODUCTION

1 I the Chairperson of the Public Accounts Committee having been authorized by the Committee in this behalf present this Sixty Ninth Report on the Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2008 2009 2009 2010 and 2010 2011

2 The Committee for the year 2012 2013 was nominated on 20th April 2012 by the Hon ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 24th February 2012 authorizing him to nominate the Members of the Committee on Public Accounts for the year 2012 2013

3 The Appropriation Accounts/Finance Accounts for the years 2008 2009 2009 2010 and 2010 2011 were laid on the Table of the House on 16th March 2010 4th March 2011 and 23rd February 2012 respectively These accounts have disclosed excess over voted grants and charged appropriations as detailed in the report The Committee in its meeting held on 22nd January 2013 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 19th March 2013

5 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, 2013

PROF SAMPAT SINGH,
CHAIRPERSON

EXCESS OVER VOTED GRANTS / CHARGED APPROPRIATIONS FOR THE YEAR 2008-09

(i) 2 3 7 Excess over provisions during 2008-09 requiring regularisation

Table 2 7 contains the summary of total excesses in six grants/appropriations amounting to Rs 302 63 crore over authorisations from the Consolidated Fund of the State during 2008 09 which require regularisation under Article 205 of the Constitution

**Table 2 7 Excess over provisions requiring regularisation
during 2008 09**

(Amount in ₹)

Sr No	Number and title of grants/appropriations	Total grants/ appropriations	Expenditure	Excess
Revenue (Voted)				
1	3—Home	12 33 67 47 000	12 45 13 34 266	11 45 87 266
2	10—Medical and Public Health	13 64 80 29 000	13 84 61 88 137	19 81 59 137
3	20—Forest	1 90 96 51 000	1 92 73 26 027	1 76 75 027
Sub Total		27,89,44,27,000	28,22,48,48,430	33,04,21,430
Revenue (Charged)				
1	3—Home	22 03 20 000	23 39 00 389	1 35 80 389
2	10—Medical and Public Health	16 60 000	18 55 831	1 95 831
Sub Total		22,19,80,000	23,57,56,220	1,37,76,220
Capital (voted)				
1	8—Buildings and Roads	10 28 78 38 000	11 14 83 12 019	86 04 74 019
2	15—Irrigation	14 41 70 00 000	16 12 71 14 868	1 71 01 14 868
5	22 Co operation	34 35 46 000	34 35 46 750	750
Sub Total		25,04,83,84,000	27,61,89,73,637	2,57,05,89,637
Capital (Charged)				
1	8—Buildings and Roads	2 50 00 000	4 26 80 622	1 76 80 622
2	15—Irrigation	45 00 00 000	54 38 21 512	9 38 21 512
Sub Total		47,50,00,000	58,65,02,134	11,15,02,134
Grant Total		53,63,97,91,000	56,66,60,80,421	3,02,62,89,421

Reasons for excess expenditure were called for from the Government in June/July 2009 Reply had not been received (September 2009)

(ii) Observations/Recommendations of the Committee

After going through the Finance and Appropriations Accounts of the Haryana Government for the year 2008-09 as shown in the Para 2.3.7 of the Report of the Comptroller and Auditor General of India for the year ended 31st March 2009 (State Finances) 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 on the basis of Court cases in Punjab and Haryana High Court, payment of MACT cases, payment of salary arrears due to revision of pay scales according to 6th Pay Commission, non-imburement of expenditure incurred on improvement and maintenance of National Highways by MORTH, non-release of funds for Rohtak Jhajar Railway Line and Jind Gohana Sonapat Railway Line due to imposition of model code of conduct for Lok Sabha elections, transfer of funds for Judicial Academy Chandigarh, Construction of various colleges, Higher Education Haryana, placing the expenditure incurred on procurement of materials for works into Suspense Account, payment of enhanced land compensation of Court cases and adjustment of pro-rata charges of establishment expenditure relating to Capital projects during the year 2008-09.

During the course of oral examination the Committee observed that departments namely Home, Forest, Medical and Public Health, Buildings and Roads and Irrigation have withdrawn the funds in excess to their budgetary provisions. In the case of Irrigation Department the Committee desired that in future budgetary provisions be made in the proposals for payments of land compensation cases and also for establishment expenditure for Capital projects so that excess expenditure will not occur after pro-rata adjustment charges by AG (A&E) Haryana. In the case of PWD (B&R) the Committee desired that action may be taken for getting reimbursement from MORTH. The Committee further desired that budgetary provision should have been made by the Forest Department to meet with the backlog of targets of the project. It is also desired that expenditure booked under suspense on account of procurement of material for works by Public Health Department should be adjusted within the same financial year.

That Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the expenditure regularized through supplementary demands and re-appropriations etc.

The Committee further recommends that strict compliance of the instructions as issued by 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 2008-09 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 2009 2010

(iii) 2 3 7 *Excess over provisions during 2009-10 requiring regularisation*

Table 2 6 contains the summary of total excesses in four grants/appropriations amounting to ₹ 439 29 crore over authorisations from the Consolidated Fund of the State during 2009 10 which require regularisation under Article 205 of the Constitution

Table 2 6 Excess over provisions requiring regularisation during 2009 10

				(Amount in ₹)
Sr No	Number and title of grants/appropriations	Total grants/ appropriations	Expenditure	Excess
Revenue (Voted)				
1	6 Finance	22 42 66 65 000	24 37 28 82 581	1 94 62 17 581
2	10 Medical and Public Health	17 11 72 22 000	17 73 47 86 262	61 75 64 262
Sub Total		39 54,38,87,000	42,10,76 68,843	2 56,37,81 843
Revenue (Charged)				
1	3 Home	26 89 49 000	32 48 17 722	5 58 68 722
2	10 Medical and Public Health	40 04 000	46 80 865	6 76 865
Sub Total		27,29,53,000	32 94 98 587	5 65 45 587
Capital (Voted)				
1	15 Irrigation	14 53 00 05 000	16 30 25 43 840	1 77 25 38 840
Sub Total		14,53,00 05,000	16,30,25,43,840	1 77,25 38 840
Grant Total		54 34 68 45 000	58 73 97 11 270	4 39 28 66 270

Reasons for excess expenditure were called for from the Government in August 2010 Reply had not been received (September 2010)

(iv) Observations/Recommendations of the Committee

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2009-10 as shown in the Para 2.3.7 of the Report of the Comptroller and Auditor General of India for the year ended 31st March 2010 (State Finances) 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 finalization of more cases of gratuities/retiral benefits, raising of debit under Minor Head 2215 01 799 Suspense on account of procurement of material for works, approximation in calculation of arrears of 6th Pay Commission, change in the ratio of expenditure to be borne by Haryana State on the basis of Court cases in Punjab and Haryana High Court, payment of MACT cases and pro-rata adjustment of establishment expenditure of Capital projects by AG (A&E) Haryana.

During the course of oral examination the Committee observed that departments namely Home, Finance, Medical and Health and Irrigation have withdrawn the funds in excess to their budgetary provisions. The main reasons of excess expenditure appearing during this year were lack of 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 Irrigation Department should make budgetary provisions in the proposals for establishment expenditure relating to Capital projects to avoid excess expenditure after pro-rata adjustment by AG (A&E) Haryana. The Committee desired that expenditure incurred on account of procurement of material for works by Public Health Department booked under suspense should be adjusted within the same 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 demand and re-appropriations.

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 2009-10 be regularized by the Legislature in the manner prescribed under Article 205 of the Constitution of India.

EXCESS OVER VOTED GRANTS / CHARGED APPROPRIATIONS FOR THE YEAR 2010-2011

(v) 236 *Excess over provisions during 2010-11 requiring regularisation*

Table 26 contains the summary of total excesses in three grants/appropriations amounting to ₹ 222.47 crore over authorisations from the Consolidated Fund of the State during 2010-11 which require regularisation under Article 205 of the Constitution.

Table 26 Excess over provisions requiring regularisation during 2009-10

(Amount in ₹)

Sr No	Number and title of grants/appropriations	Total grants/appropriations	Expenditure	Excess
Revenue (Voted)				
1	6 Finance	31 18 99 97 000	31 39 21 79 496	20 21 82 496
	Sub Total	31 18 99 97 000	31 39,21,79 496	20 21 82 496
Revenue (Charged)				
1	42 Administration of Justice	34 30 52 000	37 97 88 623	3 67 36 623
	Sub Total	34,30,52,000	37 97,88 623	3,67 36 623
Capital (Voted)				
1	24 Irrigation	5 14 40 00 000	7 12 98 13 506	1 98 58 13 506
	Sub Total	5 14,40 00 000	7 12 98,13 506	1 98 58 13,506
	Grand Total	36 67 70 49 000	38 90,17 81 625	2 22 47 32,625

Reasons for excess expenditure were called for from the Government in August 2011. Reply had not been received (October 2011).

(vi) Observations/Recommendations of the Committee

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2010-11 as shown in Para 2.3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31st March 2011 (State Finances) and also after hearing the departmental representatives the Committee noted with concern that cases of excess expenditure over the grants/appropriations 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 receipt of more pension cases, pro rata adjustment of establishment expenditure of Capital projects by AG (A&E) Haryana and change in ratio of expenditure to be borne by Haryana State on the basis of Court cases received in Punjab and Haryana High Court.

During the course of oral examination the Committee observed that departments namely Finance, Irrigation and Administration of Justice 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. It is also desired by the Committee that Irrigation Department should make budgetary provisions for establishment expenditure in the proposals for Capital projects to avoid excess expenditure after pro rata adjustment by AG (A&E) Haryana of such expenditure.

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 in this regard 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 2010-11 be regularized by the Legislature in the manner prescribed under Article 205 of the Constitution of India.



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