



HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(1983-84)

TWENTIETH REPORT

REPORT

ON THE

Appropriation Accounts/Finance Accounts of the Haryana  
Government for the years 1979-80 and 1980-81



VIDHAN SABHA SECRETARIAT  
CHANDIGARH  
JULY, 1983

(Presented to the House on 1-2 SEP 1983)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRMAN

- 1 Seth Ram Dass Dhamija

MEMBERS

- 2 Shri Banarsi Dass Balmiki
- 3 Shri Hira Nand Arya
- 4 Ch Mange Ram
- 5 Shri Om Parkash Mahajan
- 6 Master Ram Singh
- 7 Shri Roshan Lal Tewari
- 8 Ch Shakrulla Khan
- 9 Master Shiv Parshad

SECRETARIAT

- |   |                     |                 |
|---|---------------------|-----------------|
| 1 | Shri Raj Krishan    | Secretary       |
| 2 | Shri Surinder Kumar | Under Secretary |

(v)

## INTRODUCTION

I the Chairman of the Public Accounts Committee having been authorised by the Committee in this behalf, present their twentieth Report on the Appropriation Accounts / Finance Accounts of the Haryana Government for the years 1979 80 and 1980 81

2 The present Public Accounts Committee was constituted vide Notification No PAC 9/83/25, dated the 28th April 1983

3 The Appropriation Accounts for the years 1979 80 and 1980 81 were laid on the Table of the House on 16 3 1982 and 8 3 1983 respectively. These accounts have disclosed excess over voted grants and charged appropriations as detailed in the Report. The Committee in their meetings held on 23rd 24th 30th and 31st May 1983 27th and 28th June, 1983 and on 7th July 1983 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 23rd July 1983

RAM DASS DHAMIJA  
CHAIRMAN

**EXCESS OVER VOTED GRANTS/CHARGED APPROPRIATIONS FOR  
THE YEARS 1979 80 & 1980 81**

**EXCESS FOR THE YEAR 1979 80**

**(a) Grants**

The excess of Rs 4,79,26,253 in 7 grants in the Revenue Section and of Rs 3 50 91 685 in 3 grants in the Capital Section requires regularisation under Article 205 of the Constitution. The details are given below —

Sr No	Particulars of grant	Original grant	Supplementary grant	Total grant	Expenditure	Excess
1	2	3	4	5	6	7
<b>REVENUE</b>						
1	3—Home	15 76 09 960	1 42 58 875	17 18 68 835	17 23 43 330	4 74 495
2	4—Revenue	4 31 98,990	5 46 30 680	9 78 29 670	10 13 39 703	35 10 033
3	8—Buildings Roads	19 02 48 400	8 93 790	19 11 42 190	19 76 46 696	65 04 506
4	9—Education	54 45 72 990	14 44 390	54 60 17 380	55 57 10 479	96 93 099
5	15—Irrigation	44 21 90 695	—	44 21 90 695	46 94 98 100	2 73 07 405
6	22—Co operation	2 31 26,020	—	2 31 26 020	2 35 27 671	4 01 651
7	24—Tourism	33 22 260	4 45 440	37 67 700	38 02 764	35 064
<b>CAPITAL</b>						
1	8—Buildings & Roads	19 03 45 760	—	19 03 45 760	19 48 44 171	44 98 411
2	15—Irrigation	79 15 54 320	—	79 15 54 320	82 10 79 344	2 95 25 024
3	17—Agriculture	1 31 50 000	—	1 31 50 000	1 42 18 250	10 68 250

**(b) Charged Appropriations**

The excess of Rs 3 39 066 in 3 charged appropriations in capital section as detailed below also requires regularisation —

1	8—Buildings & Roads	—	1 12 905	1 12 905	2 82 701	1 69 796
2	11—Urban Development	—	—	—	1 69 259	1 69 259
3	15—Irrigation	—	—	—	11	11

## EXCESS FOR THE YEAR 1980 81

## GRANTS

The excess of Rs 16 82 04,031 in 9 grants in the revenue section and of Rs 17 40,27 674 in 3 grants in the capital section requires regularisation under Article 205 of the Constitution. The details are given below —

Sr No	Particulars of grant	Original grant	Supplementary grant	Total grant	Expenditure	Excess
1	2	3	4	5	6	7

## REVENUE

1	3—Home	18 12 37 335	4 57 77 605	22,70 14 940	23 58 40 107	88 25 167
2	8—Buildings & Roads	20 25 71 500	—	20 25 71 500	23 74 58 540	3 48 87 040
3	9—Education	57 74 56 210	12 37 81 110	70 12 37 320	71 58 21 550	1 45 84 230
4	13—Social Welfare & Rehabilitation	5 61 21 610	37 62 824	5 98 84 434	6 08 32 478	9 48 044
5	15—Irrigation	45 49 24 135	1 60 52 921	47 09 77 056	55 82 80 114	8 73 03 058
6	18—Animal Husbandry	6 06 58 000	5 71 300	6 12 29 300	6 15 60 898	3 31 598
7	20—Forest	3 41 84 650	1 47 55 970	4 89 40 620	5 25 21 433	35 80 813
8	23—Transport	43 22 31 500	5 08 79 050	48 31 10 550	50 07 57 585	1 76 47 035
9	24—Tourism	42 79 800	9 05 590	51 85 390	52 82 436	97 046

## CAPITAL

1	8—Buildings & Roads	21 82 57 000	3 23 71 775	25 06 28 775	26 14 83 986	1 08 55 211
2	19—Social Welfare & Rehabilitation	78 40 000	1 02 35 000	1 80 75 000	1 80 75 025	25
3	15—Irrigation	71 38 01 040	6 78 035	71 44 79 075	87 76 51 513	16 31 72 438

**OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE**

The Committee are unhappy to note that cases of excess expenditure over the grants/appropriations continue to occur despite the Committees' observations time and again that the expenditure should be limited to the grants/appropriations as authorised by the legislature. The Committee do not feel convinced that the Departments are unable to assess their budgetary requirements accurately or to take timely steps to obtain additional funds through supplementary grants or by advances from the Contingency Fund, as the case may be, to meet the excess expenditure.

2 The Committee observed that at times inordinate delay is caused in issuing the budgetary sanctions as a result of which bulk portion of the budget is spent by the Government departments in the last quarter of the financial year. This not only results in hasty expenditure but also leads to serious financial irregularities and defalcation. The Committee, therefore, urge that appropriate steps be taken by the Finance Department to streamline the procedure in order to ensure that the budgetary sanctions are issued immediately after the grants are voted and expenditure authorised by the legislature so that the expenditure is not rushed through in the last quarter of the financial year.

3 The Committee also observed that one of the main reasons for excess expenditure under some heads and corresponding savings under the others is the lack of proper reconciliation of figures by the Departments with those booked in the Audit Office. It is imperative that the Departments should take effective measures for regular and timely reconciliation of their figures with the Audit Office.

4 As recommended by the Committee in their earlier reports, the cases of excess expenditure be investigated by the Finance Department in detail to determine and analyse the circumstances leading to such instances and take suitable remedial measures to eliminate their recurrence in future.

5 Subject to the above observations, the Committee recommend that the excess expenditure as indicated above may be regularised by the Legislature in the manner prescribed under Article 205 of the Constitution of India.

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