

ಎಫ್‌ಡಿ 13 ಬಿಎ 35

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಾಲಯ
ವಿಧಾನ ಸೌಧ ಬೆಂಗಳೂರು,
ದಿನಾಂಕ: 29-4-1986.

ಇಂದ,

ಆಯುಕ್ತರು ಮತ್ತು ಕಾರ್ಯದರ್ಶಿ,
ಕರ್ನಾಟಕ ಸರ್ಕಾರ,
ಆರ್ಥಿಕ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.

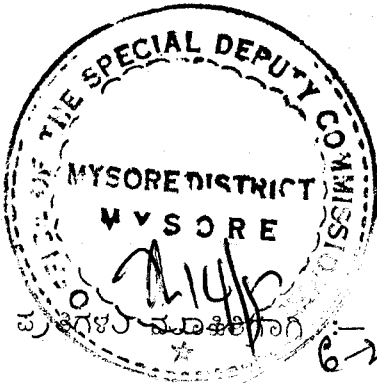
ಗೆ,

ಸರ್ಕಾರದ ಎಲ್ಲಾ ಆಯುಕ್ತರು ಮತ್ತು
ಕಾರ್ಯದರ್ಶಿಗಳು,
ಎಲ್ಲಾ ಇಲಾಖಾ ಮುಖ್ಯಸ್ಥರುಗಳು.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- 1981-82 ಮತ್ತು 1982-83ನೇ
ಸಾಲಿನ ಎಲ್ಲಾ ಇಲಾಖೆಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟ
ಮರಣ್ಣತ ಆನುದಾನಗಳಿಗೆ ಮತ್ತು
ಪ್ರಬಲತೆ ವಿನಿಯೋಗಗಳಿಗೆ ಪಟ್ಟಿಗೊಳಿಸಿ
ವಹಿಸಿದ ಪಟ್ಟಿಗಳ ಮೇಲೆ ಸಾರ್ವಜನಿಕ ಲೆಕ್ಕ
ಪತ್ರ ಸಮಿತಿ (1985-86)ಯು ಬದನೆಂ
ವರದಿ -

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಸದರಿ ವರದಿಯು
ಕಂಡಿಕೆ 1.3, 1.4 (ಃ) ಮತ್ತು 16.1ರ ಉದ್ದತೆ ಭಾಗಗಳನ್ನು
ಮಾಹಿತಿಗಾಗಿ ಮತ್ತು ಮುಂದಿನ ಮಾರ್ಗದರ್ಶನಕ್ಕಾಗಿ ಕಳುಹಿಸಲು ನನಗೆ
ಆದೇಶ ನೀಡಲಾಗಿದೆ.



ನಿಮ್ಮ ಸಂಭುಗೊಂದು

ACT
1/6/86

(ಎನ್. ಎಸ್. ಮಣಿ)

ಹಿರಿಯ ನಿರ್ದೇಶಕರು (ಆಯವ್ಯಯಂ)
ಆರ್ಥಿಕ ಇಲಾಖೆ.

1. ಆರ್ಥಿಕ ಇಲಾಖೆಯ ಎಲ್ಲಾ ಉಪಕಾರ್ಯದರ್ಶಿಗಳು, ಆರ್ಥಿಕ ಕಾರ್ಯದರ್ಶಿಗಳು.
2. ಆರ್ಥಿಕ ಇಲಾಖೆಯ ಎಲ್ಲಾ ಶಾಖೆಗಳಿಗೆ.

EXTRACT OF THE PARAS 1.3,1.4, (ii) and 16.1 OF THE 5TH REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON EXCESS OVER VOTED GRANTS AND CHARGED APPROPRIATIONS FOR THE YEARS 1981-82 AND 1982-83 RELATING TO ALL DEPARTMENTS.

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1.3 During the present examination of the excess expenditure for the years 1981-82 and 1982-83, the Committee have observed that in many cases, the departments have incurred expenditure in excess of the authorised grant/appropriation, disregarding the Constitutional provisions and the financial rules. The explanations given by the different departments indicated that the matter has been dealt within the most routine manner. The evidence tendered by the Secretaries to Government also showed that in many cases, the Department could have avoided the excess expenditure or obtained supplementary grants, if only proper care had been taken. It was obvious that the matter did not receive the attention it deserved. There has been financial indiscipline which require to be corrected.

1.4(ii) In several cases sanctions for fresh/ additional expenditure were issued by Government departments without ensuring that funds were available in the approved budget to meet the expenditure and without taking timely action to obtain additional funds. There were also cases in which additional grants were asked for by the departments which had not been granted; all the same the additional expenditure was incurred (vide illustrative cases detailed in para 3.1, 5.2, 6.2, 8.2 and 15.1 of this report).

The Committee observe that if the expenditure was urgent and inevitable, the department should have taken timely steps to obtain supplementary grants, or an advance from the contingency fund. The procedure to be followed in this regard is clearly set out in paragraphs 260 and 261 of the Karnataka Budget Manual. The Committee have gained an impression that the officers concerned are not aware of these instructions. They require reiteration.

16.1. The Committee have viewed with concern that control over expenditure against the sums granted by the Legislature has left much to be desired. This has resulted in the departments spending in excess of the grants and coming up before the Legislature for post facto approval, even in ~~many of the cases~~ ~~where~~ ~~supplementary~~ ~~grants~~ ~~or~~ ~~advances~~ ~~from~~ ~~the~~ ~~contingency~~ ~~fund~~ ~~could~~ ~~have~~ ~~been~~ ~~taken~~ ~~before~~ ~~incurring~~ ~~such~~ ~~expenditure~~. The Committee consider that this is partly due to ignorance of the Constitutional provisions and the financial Rules, and more due to a casual approach on the part of the officers. This situation, which has been recurring year after year, requires to be remedied. The Committee desire that the Finance Department should issue necessary guidelines to the sanctioning authorities and the controlling officers on the various points discussed in preceding paragraphs of this Report. It should be made clear that excess expenditure over the authorised grants should not be incurred except in rare and exceptional cases. Post facto approval of the Legislature should not be taken for granted.

