

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:5766  
ANSWERED ON:11.05.2012  
DIRECTIONS OF MINISTRIES ON EXPENDITURE  
Rawat Shri Ashok Kumar

**Will the Minister of FINANCE be pleased to state:**

(a) Whether referring to the recommendations of Parliamentary Committee on Public Accounts the Ministry of Finance in January, 2007 has intimated the Ministries/Departments that any expenditure in excess of the sanctioned budget of the Ministry shall be avoided failing which the expenditure more than the sanctioned amount shall be considered unauthorised expenditure; and

(b) If so, the details of compliance Ministry/department-wise during each of the last three years?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI NAMO NARAIN MEENA

a) Yes, Madam. Instructions were issued in the month of January 2007 that recurrence of excess expenditure over sanctioned provision in certain Grants has also been viewed very seriously by the Public Accounts Committee. Such expenditure is unauthorised expenditure and must be avoided at any cost. Therefore, not only the Supplementary Demand should be sought for the minimum necessary amount after a thorough review of savings (both under Plan and Non-Plan) within the Grant but it should be sufficient to cover any foreseeable excess.

b) Excess expenditure for any year as audited is scrutinised by the Public Accounts Committee and based upon their recommendations, Demands for Excess Grants is presented in the Parliament for regularisation of excess expenditure occurred under any of the four sections viz., Revenue-Voted, Revenue-Charged, Capital-Voted and Capital-Charged over and above the Budget Grant/Appropriation plus Supplementary Grant/Appropriation. Such excess expenditure is required to be regularised by the Parliament under Article 115 (1) (b) of the Constitution of India. As on date excess expenditure till the year 2009-2010 has been regularised by the Parliament. Details