

APPENDICES

Appendix – I

(Refer paragraph 1.1; page 1)

Government Accounts

I. Structure: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II. Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorized by the Legislature during the year was Rs 10 crore.

Part III. Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amounts authorized by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularization by the Legislature.

Appendix – II

(Refer paragraph 2.3.3(a); page 28)

Unnecessary supplementary grants

Sr No.	Number and name of grant	Original grant	Supplementary provision	Total	Expenditure	Saving
		(Rupees in crore)				
	Revenue (Voted)					
1	9-Education	1,482.66	29.30	1,511.96	1,476.14	35.82
2	13-Social Welfare and Rehabilitation	472.35	8.01	480.36	465.76	14.60
	Total	1,955.01	37.31	1,992.32	1,941.90	50.42

Appendix – III
(Refer paragraph 2.3.3(b), page 28)

Excessive supplementary grants/appropriations

Sr. No.	Number and name of grants/appropriations	Original grants/appropriations	Supplementary provision	Total	Expenditure	Saving
(Rupees in crore)						
Revenue (Voted)						
1.	2-General Administration	106.78	11.41	118.19	109.92	8.27
2.	3-Home	500.29	51.01	551.30	526.99	24.31
3.	4-Revenue	141.60	24.19	165.79	158.10	7.69
4.	6-Finance	619.57	64.56	684.13	682.71	1.42
5.	14-Food and Supplies	22.50	1.20	23.70	23.02	0.68
6.	19-Fisheries	7.83	4.29	12.12	10.90	1.22
7.	20-Forest	68.58	4.65	73.23	71.01	2.22
8.	21-Community Development	141.54	82.99	224.53	162.02	62.51
Capital (Voted)						
9.	7-Other Administrative Services	0.03	2.17	2.20	1.60	0.60
10.	14-Food and Supplies	1001.97	551.15	1553.12	1537.51	15.61
11.	22-Co-operation	4.44	4.71	9.15	8.36	0.79
12.	25-Loans and Advances by State Government	226.45	85.24	311.69	301.68	10.01
Total		2,841.58	887.57	3,729.15	3,593.82	135.33

Appendix – IV
(Refer paragraph 2.3.4(a); page 28)

Statement of various grants/appropriations where expenditure fell short by more than Rs 10 crore in each case and also by more than 10 per cent of the provision

Sr. No.	Number and name of grants/appropriations	Major/Minor Head of Account, etc	Original provision	Saving (per cent)		
			(Rupees in crore)			
1.	6-Finance	2049-Interest Payments 01-Interest on Internal Debt 123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government	218.92	77.70 (35)		
		200-Interest on other Internal Debts 95-Loans from State Bank of India and Other Banks			120.00	21.03 (18)
		115-Interest on Ways and Means Advances from Reserve Bank of India Ways and Means Advances from Reserve Bank of India				
4.	8-Buildings and Roads	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road works	151.65	47.72 (31)		
5.	9-Education	2202-General Education 03-University and Higher Education 103-Government Colleges and Institutes 99-Institutes	84.78	13.35 (16)		
6.	10-Medical and Public Health	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 99-Maintenance of Urban Water Supply and Sewerage	60.48	24.71 (41)		
		001-Direction and Administration 96-Executive Engineer and their Establishment Regular/confirmed Mechanical staff			105.24	11.38 (11)
8.		4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 96-Desert Development Programme	20.00	14.15 (71)		
		98-Accelerated Rural Water Supply			32.40	14.89 (46)
10.		02-Sewerage and Sanitation 101-Urban Sanitation Services 92-Sewerage Treatment Y.A.P.	47.50	47.50 (100)		
11.	15-Irrigation	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 001-Direction and Administration 91-Executive Engineer – Multipurpose River Projects (MRP)	24.34	19.78 (81)		
12.		89-Special Revenue Staff – MRP	15.03	14.23 (95)		

Sr. No.	Number and name of grants/ appropriations	Major/Minor Head of Account, etc	Original provision	Saving (per cent)
			(Rupees in crore)	
13		2701-Major and Medium Irrigation 02-Major Irrigation –Non-Commercial 001-Direction and Administration 97-Execution	17.23	16.33 (95)
14.		800-Other Expenditure 97-Improved/Upgradation, operation and maintenance of channels	17.85	17.85 (100)
15.		4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation –Commercial- 232-Rewari Lift Irrigation 99-Construction	20.00	20.00 (100)
16.		4801-Capital Outlay on Power Projects 05-Transmission and Distribution 99-Equity capital HVPNL	312.75	284.04 (91)
17.		98-Equity Capital HPGCL	62.25	52.25 (84)
18.	25-Loans and Advances by State Government	6801-Loans for Power Projects 205-Transmission and Distribution 98-Grant of loan to Haryana Vidyut Prasaran Nigam Limited	110	68.37 (62)

Appendix – V
(Refer paragraph 2.3.4(b);page 28)

Statement of various grants/appropriations where expenditure exceeded the original provision by Rs 5 crore or more and also by more than 10 per cent of original provision

Sr. No.	Number and name of grants/appropriations	Head of account	Amount of excess expenditure/Percentage of provision within brackets (Rupees in crore)
1.	8-Buildings and Roads	3054-Roads and Bridges 80-General 99-Transfers to/from Central Road Fund Inter Account transfer	19.63 (1498)
2.	10-Medical and Public Health	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	27.75 (2775)
3.		001-Direction and Administration 97-Executive Engineer and their establishment	5.31 (23)
4.		4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 99-Urban Water Supply	17.16 (36)
5.		102-Rural Water Supply 93-Rural Water Supply	17.43 (45)
6.	15-Irrigation	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 001-Direction and Administration 97-Execution Irrigation	28.60 (28)
7.		95-Special Revenue Staff – Irrigation	5.65 (27)
8.		4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 209-Improvement of old/existing channels 99-Construction of RIDF	47.84 (80)
9.		113-Modernisation and lining of canal system in Haryana 99-Construction	36.63 (111)
10.		228-Institutional strengthening such as Data Collection, Planning, Design and Administration etc. 99-Construction	23.62 (1094)
11.		225-Rehabilitation of existing channels/drainage system in State 99-Construction	18.10 (41)
12.	17-Agriculture	2705-Command Area Development 103-Command Area Development Authority 99-Area Development Programme for Jui Canal Area	13.45 (67)

Sr. No.	Number and name of grants/ appropriations	Head of account	Amount of excess expenditure/Percentage of provision within brackets (Rupees in crore)
13.	Public Debt	6003-Internal Debt of the State Government 110-Ways and Means Advances from Reserve Bank of India	1246.14 (69)
14.	25-Loans and Advances by State Government	7610-Loans to Government Servants etc. 201-House Building Advances- 99-Advances to Government Servants other than All India Service Officers	16.27 (59)

Appendix – VI
(Refer paragraph 2.3.5; page 28)

Persistent savings

Sr. No.	Number and name of grants/appropriations	Percentage of saving to total provision (amount of savings - Rupees in crore)		
		1999-2000	2000-2001	2001-2002
	Revenue (Voted)			
1.	21-Community Development	20 (30.13)	42 (73.14)	28 (62.51)
2.	22-Co-operation	11 (2.34)	22 (5.46)	23 (5.70)
	Capital (Voted)			
3.	8-Buildings and Roads	72 (191.28)	67 (202.35)	14 (47.99)
4.	13-Social Welfare and Rehabilitation	73 (1.60)	70 (1.05)	22 (0.20)
5.	15-Irrigation	14 (110.25)	18 (125.73)	36 (216.80)
6.	16-Industries	94 (15.82)	57 (5.86)	91 (5.40)

Appendix – VII
(Refer paragraph 2.3.6; page 28)

Details of savings of more than Rs 1 crore not surrendered

Sr. No.	Name of the grants/ appropriations	Saving	Surrender	Saving remained un-surrendered
		(Rupees in crore)		
	Revenue (Voted)			
1.	9-Education	35.82	17.39	18.43
2.	10-Medical and Public Health	60.36	44.05	16.31
3.	18-Animal Husbandry	27.39	22.22	5.17
	Revenue (Charged)			
4.	6-Finance	165.79	81.09	84.70
	Total	289.36	164.75	124.61

Appendix – VIII
(Refer paragraph 2.3.7; page 28)

Details of surrender in excess of actual savings in the grants

Sr. No.	Name of the grant	Savings	Amount surrendered	Excess fund surrendered
		(Rupees in crore)		
	Revenue (Voted)			
1.	4-Revenue	7.69	9.42	1.73
2.	6-Finance	1.42	2.15	0.73
3.	12-Labour and Employment	4.66	5.13	0.47
4.	13-Social Welfare and Rehabilitation	14.60	15.95	1.35
5.	15-Irrigation	8.53	19.80	11.27
	Capital (Voted)			
6.	10-Medical and Public Health	30.13	37.53	7.40
7.	15-Irrigation	216.80	306.30	89.50
8.	25-Loans and Advances by State Government	10.01	18.13	8.12
	Total	293.84	414.41	120.57

Appendix – IX
(Refer paragraph 2.3.8; page 29)

**Cases of injudicious re-appropriation of funds resulting in excess/savings`
by more than Rs 50 lakh in each case**

Sr. No.	Grant No.	Major Head of account and sub-head	Provision	Actual expenditure	Excess (+)/ Saving (-)
			O:Original S: Supplementary R:Reappropriation		
(Rupees in crore)					
Injudicious re-appropriations					
1.	5-Excise and Taxation	2040-Taxes on Sales, Trade, etc. 001-Direction and Administration 98-District staff	(O) 11.06 (R)(-) 1.73 9.33	9.86	(+) 0.53
2.	6-Finance	2049-Interest Payments 01-Interest on Internal Debt 200-Interest on other Internal Debts 96-Loans from National Rural Credit Fund of NABARD	(O) 24.75 (R)(-) 5.27 19.48	24.02	(+) 4.54
3.		98-Interest on AIS (State Provident Fund to Government Servants of All India Services Officers)	(O) 1.55 (R) 1.58 3.13	1.45	(-) 1.68
4.		99-Interest on State Provident Fund to Government Servants Other than All India Services Officers	(O) 429.25 (R)(-) 51.90 377.35	390.99	(+) 13.64
5.		101-Interest on Market Loans 99-Interest on other Internal Debts	(O) 233.75 (R)(-) 10.64 223.11	236.90	(+) 13.79
6.		04-Interest on Loans and Advances from Central Government 107-Interest on Pre - 1984-85 Loans 99-Interest on Small Saving Loans	(O) 3.06 (R)(-) 2.33 0.73	3.06	(+) 2.33
7.		98-Loans for Semi Productive Purposes repayable over 30 years	(O) 2.56 (R) 1.58 4.14	2.27	(-) 1.87

Sr. No.	Grant No.	Major Head of account and sub-head	Provision	Actual expenditure	Excess (+)/ Saving (-)
			O:Original S: Supplementary R:Reappropriation		
(Rupees in crore)					
8.	8-Buildings and Roads	3054-Roads and Bridges 80-General 797-Transfer to/from Reserve Fund/Deposit Account 99-Transfers to/from Central Road Fund Inter Account Transfer	(O) 1.31 (R) (-) 0.95 0.36	20.94	(+) 20.58
9.	10-Medical and Public Health	2215-Water Supply and Sanitation 001-Direction and Administration 93-Staff of ARP and YAP	(O) 2.88 (R) 0.12 3.00	-	(-) 3.00
10.		02-Sewerage and Sanitation 107-Sewerage Services 99-Sewerage Services	(O) 1.80 (R) 5.00 6.80	2.63	(-) 4.17
11.	15-Irrigation	2701-Major and Medium Irrigation 01-Major Irrigation – Commercial 001-Direction and Administration 98-Supervision Irrigation	(O) 14.81 (R)(-) 5.92 8.89	11.73	(+) 2.84
12.		99-Chief Engineer's Common Establishment	(O) 12.69 (R)(-) 2.23 10.46	11.08	(+) 0.62
13.		97-Execution	(O) 103.05 (R)(-) 0.89 102.16	131.65	(+) 29.49
14.		95-Special Revenue staff	(O) 20.70 (R)(-) 1.43 19.27	26.36	(+) 7.09
15.		02-Major Irrigation Non-Commercial 001-Direction and Administration 97-Execution	(O) 17.23 (R) 0.57 17.80	0.90	(-) 16.90
16		106-Sewani Lift Irrigation Project 98-Energy Charges	(O) 8.00 (R) 3.41 11.41	10.66	(-) 0.75

Sr. No.	Grant No.	Major Head of account and sub-head	Provision	Actual expenditure	Excess (+)/ Saving (-)
			O:Original S: Supplementary R:Reappropriation		
(Rupees in crore)					
17.		115-Maintenance of Channels and Distributaries Multipurpose River Projects 99-Maintenance Works	(O) 2.18 (R)(-) 1.69 0.49	3.90	(+) 3.41
18.		4801-Capital outlay on Power Project 05-Transmission and Distribution 190-Investment in Public Sector and other undertakings 98-Equity capital HPGCL	(O) 62.25 (R)(-) 53.97 8.28	10.00	(+) 1.72
19.		4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 227-Construction of Hathni Kund Barrage	(O) 10.00 (R) 4.48 14.48	9.44	(-) 5.04
20		225-Rehabilitation of Existing channels/drainage system in State 99-Construction	(O) 44.00 (R)(-) 4.67 39.33	62.10	(+) 22.77
21		104-Loharu Lift Irrigation Project 99-Construction	(O) 1.50 (R)(-) 1.05 0.45	4.18	(+)3.73
22.	25-Loans and Advances by State Government	6215-Loans for Water Supply and Sanitation 01-Water Supply 191-Loans to Local bodies and Municipalities/Municipal Corporations 99-Loans to Municipal Corporations and Municipalities National Water Supply Scheme	(O) 3.20 (R)(-) 1.20 2.00	2.74	0.74

Appendix – X
(Refer paragraph 2.3.9; page 29)

Cases where expenditure was incurred without any provision of funds

Number and name of the Grant	Head of account	Expenditure (Rupees in crore)
3-Home	4055-Capital Outlay on Police 211-Police Housing 93-Investment Investment in Police Housing Corporation	16.66
	92-Share Capital to Haryana Police Housing Co-operation	2.84
8-Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads 337-Road Works 97-Centrally Sponsored Plan C.R.F. Reserve	0.36
	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 051-Construction 99-Construction of memorial of late Sh. Gulzari Lal Nanda at Kurukshetra	0.55
15-Irrigation	2701-Major and Medium Irrigation 02-Major Irrigation Non-Commercial 101-Drainage and Flood Control 99-Maintenance	0.97
	001-Direction and Administration 95-Special Revenue staff	0.34
	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 800-Other Expenditure 97-Improved, Upgradation, Operation and maintenance of channels	27.17
25-Loans and Advances by State Government	6801-Loans for Power Projects 201-Hydel Generation	0.40
Total		49.29

Appendix-XI
(Refer to paragraph 3.2; page 41)
Year-wise break-up of outstanding Inspection Reports and Paragraphs as of June 2002

Year	IRs	Paras	Amount (Rs in crore)
Up to March 1992	73	111	1.94
1992-93	29	69	2.09
1993-94	29	48	0.99
1994-95	22	53	1.61
1995-96	26	76	1.12
1998-99	21	73	5.09
1999-2000	22	90	2.54
2000-01	30	82	8.14
2001-02	24	44	1.26
Total	276	646	24.78

Appendix XII
(Refer to paragraph 3.10; page 49)
Department-wise/year-wise break-up of misappropriations/defalcations,
etc., cases pending at the end of June 2002

Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total
Agriculture	1 (0.03)	2 (0.81)	-	-	-	-	3 (0.84)
Animal Husbandry	1 (0.52)	2 (3.02)	5 (1.03)	1 (0.08)	-	-	9 (4.65)
Education	6 (5.45)	6 (3.16)	9 (5.84)	6 (2.38)	1 (0.87)	2 (0.94)	30 (18.64)
Fisheries	-	-	1 (2.28)	1 (0.23)	-	-	2 (2.51)
Food and Supplies	2 (1.25)	1 (0.27)	2 (4.75)	-	-	-	5 (6.27)
Forest	11 (14.34)	2 (0.63)	8 (2.16)	2 (0.55)	-	-	23 (17.68)
Irrigation	23 (4.05)	10 (0.41)	36 (6.48)	27 (7.46)	5 (0.13)	-	101 (18.53)
Labour and Employment	-	1 (0.29)	2 (0.16)	-	-	-	3 (0.45)
Medical and Health	1 (1.51)	2 (0.02)	2 (11.92)	2 (4.14)	-	-	7 (17.59)
Mines and Geology	-	-	1 (1.44)	-	-	-	1 (1.44)
Panchayat	-	1 (1.28)	-	-	-	-	1 (1.28)
Police	-	-	1 (0.72)	-	-	-	1 (0.72)
Public Health (PH)	1 (-)	5 (0-24)	10 (1.96)	14 (2.48)	9 (2.27)	-	39 (6.95)
Public Relations	1 (0.08)	-	-	-	-	-	1 (0.08)
Public Works (PW) (B&R)	4 (0.44)	3 (0.54)	2 (0.29)	8 (3.56)	5 (1.43)	-	22 (6.26)
Revenue	1 (9.28)	-	-	-	-	-	1 (9.28)
Social Welfare	-	-	1 (-)	1 (0.26)	-	-	2 (0.26)
Technical Education	6 (13.27)	-	-	-	-	-	6 (13.27)
Transport	1 (3.17)	5 (13.22)	7 (2.59)	4 (2.19)	3 (1.63)	1 (0.10)	21 (22.90)
Total	59 (53.39)	40 (23.89)	87 (41.62)	66 (23.33)	23 (6.33)	3 (1.04)	278 (149.60)

(Figure in bracket indicate Rupees in lakh)

Appendix-XIII

(Refer to paragraph 3.11(a); page 51)

Statement showing the names of departments where Action Taken Notes were awaited

Name of Administrative Department	Year of Audit Reports	Paragraph Number(s)	Number of paragraphs
Agriculture	1997-98	6.2,6.3 and 6.4,	3
	1999-2000	6.4	1
	2000-2001	6.3,6.4,6.5,6.6 and 6.7	5
Revenue	1997-98	3.7,3.8 and 3.9,	3
	1998-99	3.13,3.14 and 3.15	3
	2000-2001	3.12,3.13 and 3.14	3
Education	1997-98	6.5	1
	1999-2000	3.1(A) and 3.1(B)	2
	2000-2001	3.6,3.7,5.1 and 6.11	4
General	1997-98	6.1	1 ¹
	1998-99	3.18	1 ²
	2000-2001	3.17,3.18,3.19 and 6.2	4 ³
Co-operative	1998-99	6.8	1
	1999-2000	3.5	1
	2000-2001	3.5,6.8 and 6.9	3
P.W.D. (Irrigation)	1998-99	4.3 and 4.4	2
	1999-2000	4.1	1
	2000-2001	4.1,4.5,4.6 and 4.7	4
Medical and Health	1998-99	3.4	1
	2000-2001	3.1	1
Science and Technology	1998-99	6.10	1
Home	1998-99	3.9 and 3.10	2
	1999-2000	3.9 and 3.10	2
Food & Supplies	1999-2000	7.2	1
	2000-2001	7.3 and 7.4	2
P.W.D. (Buildings & Roads)	1999-2000	4.2,	1
	2000-2001	4.3 and 4.4	2
Local Self Government	1999-2000	6.3	1
Town & Country Planning (HUDA)	2000-2001	3.16, 6.7, 6.12 to 6.16,	7

¹ Para 6.1: Financial Assistance to Local bodies and others.

² Para.3.18 : Follow up on the Audit Reports.

³ Paras 3.17, 3.18,3.19 and 6.2: Misappropriations, defalcation etc., write off losses etc, follow-up on the Audit Reports, financial assistance to local bodies and others.

Name of Administrative Department	Year of Audit Reports	Paragraph Number(s)	Number of paragraphs
Public Works (Public Health)	2000-2001	4.2,4.8,4.9,4.10 and 4.11	5
Jail	2000-2001	3.1,3.9 and 3.10	3
Animal Husbandry	2000-2001	3.3 and 3.4	2
Environment	2000-2001	3.8 and 6.1	2
Transport	2000-2001	7.1 and 7.2.	2
Social Welfare	2000-2001	3.15	1
Rural Development	2000-2001	6.10	1
Printing and Stationery	2000-2001	7.5	1
Urban Development	2000-2001	6.18	1
Architecture	2000-2001	3.2	1
		Total	83

Appendix-XIV

(Refer paragraph 4.1.7 (iii)(d); page 62)

Statement showing the details of time and cost overrun

Name of Provincial Division	Sr. No.	Name of work	Estimated cost	Expenditure	Cost overrun	Scheduled month of completion	Month of completion	Delay in completion (in months)	Reasons for time and cost overrun
			(Rupees in lakh)						
Rewari	1.	Construction of Judicial complex at Rewari	175.67	208.54	32.87	December 1999	November 2001	23	Change in alignment of building.
	2.	Widening Khor Railway station to village Kanuka road km. 0 to 4.64	24.35	50.36	26.01	June 2000	July 2001	13	Enhancement of scope of work, late receipt of LOC, non-procurement of material in time, etc.
	3.	Special repair of Jurani to Jiwan Gudara road	61.77	96.31	34.54	June 2000	July 2001	13	Enhancement of scope of work, late receipt of LOC, non-procurement of material in time, etc.
	4.	Special repair of widening Rewari – Narnaul Road via Kanuka	71.34	114.19	42.85	August 2000	July 2001	11	Enhancement of scope of work, late receipt of LOC, non-procurement of material in time, etc.
Charkhi Dadri	5.	Construction of Polytechnic at Loharu	219.48	324.10	104.62	May 1999	August 2001	27	Delay in preparation of drawing and design on the part of the division and increased scope of work.
	6.	Construction of Judicial building at Charkhi Dadri	55.40	118.33	62.93	May 2000	December 2001	19	The work was started without ensuring the availability of materials and estimates were prepared without proper assessment of the quantities of work involved.
	7.	Construction of S.D.O.(Civil) Tehsil at Charkhi Dadri	45.80	97.48	51.68	May 2000	September 2001	16	The work was started without ensuring the availability of materials and estimates were

Name of Provincial Division	Sr. No.	Name of work	Estimated cost	Expenditure	Cost overrun	Scheduled month of completion	Month of completion	Delay in completion (in months)	Reasons for time and cost overrun
			(Rupees in lakh)						
									prepared without proper assessment of the quantities of work involved.
Narwana	8.	Construction of residential quarters. at ITI, Narwana	18.88	29.66	10.78	April 2000	October 2001	18	The work was started without ensuring the availability of cement and steel.
Hisar-I	9.	Widening Barwala-Jind road km. 0 to 19.61	34.26	49.08	14.82	January 2000	July 2001	18	Non-receipt of LOC as the work was taken up without ensuring the availability of funds.
Bhiwani	10.	Improvement of Jhumpa Kalan, Kairu-Loharu road	88.56	123.25	34.69	July 2000	In progress	20*	Without ensuring availability of materials the work was taken up which caused delay in its completion. Cost also increased due to incorrect preparation of estimate.
	11.	Construction of Judicial officials residence	61.49	80.54	19.05	September 1998	In progress	42*	Without ensuring availability of materials the work was taken up which caused delay in its completion. Cost also increased due to incorrect preparation of estimate.
	12.	Construction of high security enclosure in District Jail, Bhiwani	33.30	44.90	11.60	March 1999	In progress	36*	Without ensuring availability of materials the work was taken up which caused delay in its completion. Cost also increased due to incorrect

Name of Provincial Division	Sr. No.	Name of work	Estimated cost	Expenditure	Cost overrun	Scheduled month of completion	Month of completion	Delay in completion (in months)	Reasons for time and cost overrun
			(Rupees in lakh)						
									preparation of estimate.
Jind	13.	Construction of Judicial complex at Safidon	67.45	102.47	35.02	March 1999	May 2001	26	Improper survey led to increase in area of building to be constructed.
Sirsa-I	14.	Construction of Kaluwana to Bachir road	29.63	39.89	10.26	January 2000	September 2000	8	Without ensuring availability of funds, the work was started. Cost overrun due to change in specifications.

* Upto March 2002

Appendix – XV
(Refer paragraph 5.1.2; Page 78)
Statement showing minus closing balances of stock

Sr. No.	Name of Division	Minus closing balances at the end of		
		March 2000	March 2001	March 2002
		(Rupees in lakh)		
1.	PH Division No. II, Yamunanagar	23.36	48.74	33.73
2.	PH Division, Kaithal	94.50	92.16	30.88
3.	PH Division, Narwana	0.42	30.48	24.91
4.	PH Division No. II, Sonipat	31.36	89.32	69.68
5.	GW-PH Division, Sonipat	36.53	5.75	44.12
6.	PH Division, Palwal	10.13	21.25	-
7.	PH Division, Nuh	46.08	47.60	-
8.	PH Division No. I, Rohtak	15.81	1.17	-
9.	PH Division No. II, Rohtak	3.10	-	0.18
10.	PH Division, Bahadurgarh	9.43	-	-
11.	PH Division, Jhajjar	103.33	-	-
12.	PH Division No. I, Bhiwani	329.21	326.53	280.24
13.	PH Division No. II, Bhiwani	269.49	381.67	414.50
14.	PH Division, Rewari	156.49	46.17	15.36
15.	PH Division, Mohindergarh	8.37	18.87	8.49
16.	PH Division, Sirsa	126.17	-	-
17.	PH Division, Tosham	-	17.23	30.64
18.	PH Division, Fatehabad	-	22.62	-
19.	PH Division, Dabwali	-	22.45	-
20.	PH Division, Faridabad	-	48.63	59.98
21.	PH Division No. II, Panipat	25.94	53.02	63.84
22.	PH Division, Panchkula at Chandigarh	-	-	20.41
23.	PH (Mech.) Division, Ambala Cantt.	46.95	-	9.17
24.	PH Division No. I, Panipat	-	-	27.21
25.	PH Division No. I, Sonipat	12.44	-	-
26.	PH Division, Sohana	--	-	9.50
	Total	1349.11	1273.66	1142.84
		19 Divisions	17 Divisions	17 Divisions

Appendix –XVI
(Refer paragraph 5.1.5; Page 79)

Details of excess Stock held over Reserve Stock Limit

Sr. No.	Name of Division	Permanent RSL sanctioned	Stock held at the end of March			Excess stock held at the end of March		
			2000	2001	2002	2000	2001	2002
(Rupees in lakh)								
1.	PH Division, Hansi	20	167.14	58.52	55.07	147.14	38.52	35.07
2.	PH Division, Jind	20	27.17	63.00	-	7.17	43.00	-
3.	PH Division, Karnal	40	82.92	107.09	88.60	42.92	67.09	48.60
4.	PH Division No. II, Sirsa	20	43.87	25.52	23.13	23.87	5.52	3.13
5.	PH Division, Panchkula at Chandigarh	20	34.38	-	-	14.38	-	-
6.	PH Division, Narnaul	20	37.52	-	-	17.52	-	-
7.	PH Division, Gurgaon	20	48.24	58.48	55.65	28.24	38.48	35.65
8.	PH Division, Ambala Cantt.	20	265.26	368.04	405.29	245.26	348.04	385.29
9.	PH Division No. I, Sirsa	20	-	88.88	178.52	-	68.88	158.52
10.	PH Division No. III, Hisar	20	188.35	109.52	79.71	168.35	89.52	59.71
11.	PH Division, Naraingarh	20	77.16	46.72	78.86	57.16	26.72	58.86
12.	PH Division No. I, Faridabad	20	-	32.60	23.05	-	12.60	3.05
13.	PH Division, Fatehabad	20	-	-	79.06	-	-	59.06
14.	PH Division No. I, Rohtak	20	-	-	102.51	-	-	82.51
15.	PH Division, Bahadurgar	20	-	-	66.98	-	-	46.98
16.	PH Division No. II, Faridabad	20	27.19	-	-	7.19	-	-
17.	PH Division No. II, Gohana	20	23.66	-	-	3.66	-	-
18.	PH, Tosham	20	23.68	-	-	3.68	-	-
	Total					766.54	738.37	976.43
						13 Divisions	10 Divisions	12 Divisions

Appendix XVII
(Refer paragraph 6.2(d), page 101)

Statement showing names of bodies and authorities the accounts of which had not been received

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1	Municipal Committee, Bahadurgarh	1986-87 1993-94 1996-97 1997-98 1999-2000 2000-2001	35.93 34.08 50.00 25.95 49.50 48.93
2	Municipal Committee, Bhiwani	1987-88 1988-89 1989-90 1995-96 1997-98 1998-99 1999-2000 2000-2001	36.40 33.25 36.00 50.00 27.56 72.00 1,156.87 247.58
3	Municipal Committee, Karnal	1982-83 1988-89 1997-98 1998-99 2000-2001 2001-2002	7.00 32.61 36.12 26.25 60.08 57.73
4	Municipal Committee, Narnaul	1988-89 1989-90 1997-98 1998-99 2000-2001 2001-2002	25.30 28.63 36.12 26.25 60.08 75.88
5	Municipal Committee, Rohtak	1987-88 1988-89 1989-90 1996-97 1997-98 1999-2000 2000-2001 2001-2002	34.00 37.61 32.35 25.08 78.44 266.56 197.41 101.20
6	Municipal Corporation, Faridabad	1995-96 1996-97 1997-98 1998-99 1999-2000 2000-2001	39.38 50.00 30.00 669.00 394.00 111.61
7	Municipal Committee, Palwal	1995-96 1998-99 1999-2000 2000-2001	50.00 30.00 105.00 62.75

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
8	Municipal Committee, Sonipat	1997-98 1998-99 1999-2000 2000-2001	69.93 326.25 263.23 167.82
9	Municipal Committee, Charkhi Dadri	1995-96 1999-2000 2000-2001 2001-2002	33.33 50.00 43.14 50.00
10	Municipal Committee, Rewari	1996-97 1997-98 1999-2000 2000-2001	50.00 38.82 229.73 84.17
11	Municipal Committee, Jagadhri	1996-97 1998-99 1999-2000 2000-2001 2001-2002	50.00 26.25 28.15 108.53 131.66
12	Municipal Committee, Panipat	1996-97 1998-99 1999-2000 2000-2001	65.00 528.00 306.30 146.26
13	Municipal Committee, Hisar	1996-97 1997-98 1998-99 1999-2000 2000-2001	50.00 48.31 58.25 61.81 176.93
14	Municipal Committee, Barwala	1996-97 1999-2000 2000-2001 2001-2002	33.33 50.00 31.04 70.54
15	Municipal Committee, Gurgaon	1996-97 1997-98 1998-99 1999-2000 2000-2001	31.69 42.78 471.25 235.76 170.38
16	Municipal Committee, Thanesar	1997-98 1999-2000 2000-2001	31.81 26.76 80.81
17	Municipal Committee, Ambala City	1998-99 2000-2001	70.25 676.27
18	Municipal Committee, Ambala Cantt	1999-2000 2000-2001 2001-2002	460.97 84.63 124.32
19	Municipal Committee, Kurukshetra	1998-99	33.75
20	Municipal Committee, Kaithal	1998-99 1999-2000 2000-2001	62.25 638.42 98.95

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
21	Municipal Committee, Gharonda	1999-2000	25.00
22	Municipal Committee, Yamunanagar	1998-99 1999-2000 2000-2001 2001-2002	350.00 578.66 172.96 273.05
23	Municipal Committee, Gohana	1999-2000 2001-2002	70.00 35.90
24	Municipal Committee, Bhiwani Khera	1998-99 1999-2000	32.03 40.00
25	Municipal Committee, Kharkhoda	1998-99	50.00
26	Municipal Committee, Pehowa	1999-2000 2000-2001 2001-2002	36.16 41.81 32.67
27	Municipal Committee, Jhajjar	1999-2000	180.00
28	Municipal Committee, Safidon	2000-2001	81.62
29.	Municipal Committee, Sirsa	2001-2002	48.66
30	Municipal Committee, Dabwali	1999-2000 2000-2001	98.83 73.25
31	Municipal Committee, Taoru	1999-2000	40.00
32	Municipal Committee, Uchana	1999-2000	30.00
33	Municipal Committee, Asandh	1999-2000	120.00
34	Municipal Committee, Naraingarh	1999-2000	34.79
35	Municipal Committee, Kalanaur	1999-2000	40.00
36	Municipal Committee, Tosham	1999-2000	28.40
37	Municipal Committee, Ratia	1999-2000	30.00
38	Municipal Committee, Shahabad	2000-2001	73.04
39	Municipal Committee, Ladwa	2000-2001	45.16
40	Municipal Committee, Tohana	2001-2002	137.98
41	Municipal Committee, Meham	2000-2001	31.06
42	Municipal Committee, Sohna	2000-2001	37.58
43	Municipal Committee, Narwana	2000-2001	60.58
44	Municipal Committee, Hansi	2000-2001 2001-2002	108.50 105.25
45	Municipal Committee, Mohindergarh	2000-2001	38.55
46	Municipal Committee, Jind	2000-2001 2001-2002	135.63 73.50
47	Municipal Committee, Fatehabad	2000-2001	50.23

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
48	Municipal Committee, Ellenabad	2000-2001	43.10
49	Municipal Council, Panchkula	2001-2002	116.06
50.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
51.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
52.	Haryana Urdu Akademi, Panchkula	2001-2002	25.00
53.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
54.	Rajay Sainik Vocal Training Centre, Panchkula	1998-99	46.25
55.	District Council for Child Welfare Rewari	1999-2000	38.75
56.	Fish Farm Development Agency, Gurgaon	2000-2001	45.85
57.	Charitable Endowment, Haryana, Manimajra	2001-2002	478.00
58.	Vaish Technical Institute, Rohtak	2001-2002	34.60
59.	Haryana Energy Development Agency, Chandigarh	2001-2002	67.30
Private Aided Colleges			
60.	S.L.D.A.V. College of Education, Ambala City	2000-2001 2001-2002	38.65 54.59
61.	SM Lubana Khalsa Girls College, Barara (Ambala)	2000-2001 2001-2002	38.20 40.55
62.	M.P.N. College, Mullana (Ambala)	2000-2001 2001-2002	34.00 33.80
63.	Maharaja Aggarsein College, Jagadhri	1999-2000 2000-2001 2001-2002	48.60 47.90 47.24
64.	DAV College, Sadhaura	2000-2001 2001-2002	40.70 53.06
65.	M.L.N. College, Radaur	2000-2001	43.82
66.	Adarsh Mahila M.V., Bhiwani	2000-2001 2001-2002	88.75 98.80
67.	K.M. College of Education, Bhiwani	2001-2002	31.35
68.	APJ Saraswati College of Education, Charkhi Dadri	2001-2002	35.92
69.	B.L.J. Suiwala College, Tosham	2000-2001 2001-2002	25.25 29.70

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
70.	RLS College of Education, Sidhrawali (Gurgaon)	1999-2000 2000-2001 2001-2002	33.00 35.60 38.32
71.	DAV Centenary College, Faridabad	2001-2002	46.00
72.	Saraswati Mahila Mahavidyala, Palwal	2000-2001 2001-2002	31.63 36.30
73.	SD Mahila Mahavidyalya, Hansi	2000-2001	27.20
74.	CR College of Education, Hisar	1999-2000 2000-2001 2001-2002	26.40 27.50 48.73
75.	SD Mahila Mahavidyalya, Narwana, (Jind)	2000-2001 2001-2002	27.95 28.40
76.	DAV College, Pundri (Kaithal)	1999-2000 2000-2001 2001-2002	30.00 32.75 39.10
77.	DAV College Cheeka, (Kaithal)	1999-2000 2000-2001 2001-2002	42.70 43.35 50.50
78.	Kanya Mahavidyalya, Dhand (Kaithal)	1999-2000 2000-2001 2001-2002	31.40 36.05 34.60
79.	Bhagwan Parshu Ram College, Kurukshetra	1999-2000 2000-2001 2001-2002	37.30 44.30 48.96
80.	RDS Public Girls College, Rewari	1998-99 1999-2000 2000-2001 2001-2002	39.30 30.40 29.55 38.55
81.	SP College of Education, Rewari	2000-2001 2001-2002	25.80 32.82
82.	GB Degree College, Rewari	1996-97 1997-98 1998-99	29.90 31.70 31.30
83.	CR College of Education, Rohtak	1999-2000 2000-2001 2001-2002	31.00 36.50 34.01
84.	MK Jat Kanya Mahavidyalya, Rohtak	2000-2001 2001-2002	46.90 52.60
85.	Guru Hari Singh Mahavidyalya, Jiwan Nager, Sirsa	2001-2002	24.95
86.	Vaish Arya Kanya Mahavidyalya, Bhadurgarh (Jhajjar)	1999-2000 2000-2001 2001-2002	27.00 35.75 38.02
87.	M.A College for Women, Jhajjar	2000-2001 2001-2002	40.70 46.40

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
88.	TR College of Education, Sonipat	2000-2001 2001-2002	29.10 35.51
89.	BPS College of Education, Khanpur Kalan	2000-2001 2001-2002	26.40 34.95
90.	DAV College Naneola	2001-2002	19.56
91.	Dr. Ganesh Dass DAV College of Education, Karnal	2001-2002	31.85
92.	Vaish Girls College, Smalkha (Panipat)	2001-2002	16.90
93.	RBS College of Education, Rewari	2001-2002	17.35
94.	GB College of Education, Rohtak	2001-2002	19.89
95.	B.Shri Krishan College of Education, Dabwali	2001-2002	50.90
96.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2001-2001	17.64
97.	T.R. Girls College, Sonipat	1999-2000 2000-2001 2001-2002	33.10 30.70 33.39