

Appendix – I**(Refer paragraph 1.4; page 4)****Statement showing definitions of terms used in Chapter I****Part A-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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature.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.

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.

Part B –List of terms used in the Chapter – I and basis for their calculations

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter _____ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X) _____ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of five years (LOGEST (Amount of 1997-98: Amount of 2002-03)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of five years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economics Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payment
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

Appendix-II

(Refer paragraph 1.7.3; page 13)

Details of utilisation certificates required, received and outstanding

Sr. No.	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)
1	Housing	2001-02	8	58.17	-	-	8	58.17
2	Urban Development	1994-95	35	423.92	1	350.00	34	73.92
		1995-96	4	28.91	1	25.00	3	3.91
		1996-97	10	7.00	1	0.17	9	6.83
		1997-98	31	22.65	3	10.89	28	11.76
		1998-99	22	630.76	3	45.43	19	585.33
		1999-2000	190	1,152.18	17	151.20	173	1,000.98
		2000-01	250	2,094.15	87	875.35	163	1,218.80
		2001-02	535	2,900.42	35	691.81	500	2,208.61
3	Irrigation	1998-99	2	100.00	-	-	2	100.00
		1999-2000	2	120.00	-	-	2	120.00
		2000-01	17	4,126.95	14	3,805.27	3	321.68
		2001-2002	15	4,701.89	12	4,319.20	3	382.69
4	Power	2001-02	5	2,537.36	-	-	5	2,537.36
5	Agriculture	1998-99	1	0.50	1	0.50	-	-
		2000-01	11	6,425.00	-	-	11	6,425.00
		2001-02	10	7,135.78	10	7,135.78	-	-
6	Rural employment	1999-2000	4	12.65	3	12.18	1	0.47
		2000-01	13	154.48	3	1.33	10	153.15
		2001-02	61	5,609.46	29	3,545.21	32	2,064.25
7	Development and Panchayat	1997-98	1	11.76	-	-	1	11.76
		1998-99	6	26.29	1	16.55	5	9.74
		1999-2000	42	426.81	19	375.23	23	51.58
		2000-01	33	953.06	10	742.83	23	210.23
		2001-02	60	3,577.26	18	2,147.51	42	1,429.75
8	Economical and Statistical Advisor	1999-2000	1	33.21	-	27.82	1	5.39
		2000-01	28	640.00	19	638.73	9	1.27
		2001-02	38	1,000.00	-	-	38	1,000.00
9	Medical	1991-92	1	5.00	-	-	1	5.00
		1992-93	2	35.00	-	-	2	35.00
		1993-94	13	250.15	-	-	13	250.15
		1994-95	16	232.96	-	-	16	232.96
		1995-96	9	74.82	-	-	9	74.82
		1998-99	2	18.93	-	-	2	18.93
		2000-01	5	7.66	1	0.27	4	7.39
		2001-02	53	93.13	28	85.92	25	7.21
10	Education	2000-01	6	3,282.27	6	3,282.27	-	-
		2001-02	228	19,019.79	160	13,829.10	68	5,190.69

Sr. No.	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)
11	Revenue	1992-93	3	60.00	-	-	3	60.00
		1995-96	1	4.34	-	-	1	4.34
		1998-99	1	50.50	-	-	1	50.50
		2000-01	3	95.00	-	-	3	95.00
		2001-02	8	372.72	-	-	8	372.72
12	Social Security and Welfare	1996-97	12	666.09	-	-	12	666.09
		1997-98	32	286.05	1	0.50	31	285.55
		1998-99	43	511.44	20	80.00	23	431.44
		1999-2000	37	1,773.89	-	-	37	1,773.89
		2000-01	60	1,048.78	31	83.24	29	965.54
		2001-02	91	1,510.59	3	13.50	88	1,497.09
13	Technical Education	2000-01	1	189.21	1	189.21	-	-
		2001-02	56	2,350.73	27	854.19	29	1,496.54
14	Sports	1999-2000	9	15.38	-	-	9	15.38
		2000-01	2	84.01	-	3.00	2	81.01
		2001-02	8	184.00	1	31.50	7	152.50
15	Science and Technology	1993-94	1	1.00	-	-	1	1.00
		1999-2000	1	4.42	-	-	1	4.42
		2000-01	6	22.09	6	22.09	-	-
		2001-02	11	186.11	6	101.36	5	84.75
16	Ecology and Environment	1997-98	3	12.89	-	-	3	12.89
		1998-99	4	16.66	-	-	4	16.66
		1999-2000	3	8.94	-	-	3	8.94
		2000-01	1	6.62	-	-	1	6.62
		2001-02	3	0.98	-	-	3	0.98
17	Tourism	2000-01	2	42.00	-	-	2	42.00
		2001-02	2	42.00	-	-	2	42.00
18	Public Health	1995-96	12	592.27	12	592.27	-	-
		1996-97	21	11,166.43	10	2,100.05	11	9,066.38
		1997-98	14	2,123.86	14	2,123.86	-	-
		1998-99	17	3,231.73	17	3,231.73	-	-
		1999-2000	5	364.06	5	364.06	-	-
		2000-01	165	4,366.70	110	2,923.40	55	1,443.30
		2001-02	544	14,402.86	-	-	544	14,402.86
19	Art and Culture	2001-02	3	4.27	3	4.27	-	-
20	Animal Husbandry	2001-02	10	436.00	9	416.00	1	20.00
21	Fisheries	2001-02	16	222.12	-	-	16	222.12
22	Non-conventional sources of energy	1993-94	1	1.99	-	-	1	1.99
		1996-97	1	1.72	-	-	1	1.72
		2000-01	6	20.28	5	18.99	1	1.29
		2001-02	8	65.36	5	16.72	3	48.64

Sr. No.	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)
23	Village and Small Scale Industries	1998-99	4	39.41	-	-	4	39.41
		1999-2000	14	296.85	-	-	14	296.85
		2000-01	14	310.74	2	2.50	12	308.24
		2001-02	18	397.32	9	318.12	9	79.20
24	Civil Aviation	2000-01	1	1.34	1	1.34	-	-
		2001-02	14	40.50	14	40.50	-	-
Total Say			3,062	1,15,562.58	794	55,647.98	2,268	59,914.63
				Rs 1,155 crore		Rs 556 crore		Rs 599 crore

Appendix III

(Refer paragraph 1.7.4; page 14)

Details with status of accounts submitted by Autonomous bodies to State Legislature

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year for which accounts due	Year upto which accounts submitted	Year upto which Audit Report issued	Year upto which Audit Report submitted to State Legislature	Reasons for non-finalisation of Audit Reports
1.	Haryana Khadi and Village Industries (Board), Manimajra, Chandigarh	2002-03 to 2006-07	2002-03	2001-02	2000-01	1996-97	
2.	Haryana Labour Welfare Board, Chandigarh	1998-99 to 2002-03	2002-03	2001-02	2001-02	1999-2000	
3.	Haryana Urban Development Authority, Panchkula	2002-03 to 2006-07	2000-01 2001-02 2002-03	1999-2000	1999-2000	1989-90	
4.	Haryana Housing Board, Panchkula	1999-2000 to 2003-04	2002-03	2001-02	2001-02	2000-01	
5.	Haryana State Agricultural Marketing Board, Panchkula	2000-01 to 2004-05	2000-01 2001-02 2003-03	1999-2000	1999-2000	Not yet submitted	Accounts for 2000-01 are to be re-submitted
6.	Mewat Development Agency, Nuh, (Gurgaon)	2000-01 to 2004-05	2000-01 2001-02 2002-03	1999-2000	1999-2000	Not applicable	
7.	Haryana State Legal Service Authority, Chandigarh	1996-97 to 2000-01 ¹	1996-97 to 2002-03	-	-	-	Accounts not submitted since 1996-97
8.	Haryana Urdu Akademi, Panchkula	1996-97 to 2000-01 2001-02 to 2005-06	1996-97 to 2002-03	-	-	-	-do-

¹ No further entrustment is required, as the audit is required to be undertaken under section 19(2) of CAG's Act 1971.

Appendix IV

(Refer paragraph 1.7.5; page 14)

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	35.93
		1993-94	34.08
		1996-97	50.00
		1997-98	25.95
		1999-2000	49.50
		2000-01	48.93
2	Municipal Committee, Bhiwani	1987-88	36.40
		1988-89	33.25
		1989-90	36.00
		1995-96	50.00
		1997-98	27.56
		1998-99	72.00
		1999-2000	1,156.87
		2000-01	247.58
	2002-03	169.48	
3	Municipal Committee, Karnal	1982-83	7.00
		1988-89	32.61
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2001-02	57.73
		2002-03	62.67
4	Municipal Committee, Narnaul	1988-89	25.30
		1989-90	28.63
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2001-02	75.88
5	Municipal Committee, Rohtak	1987-88	34.00
		1988-89	37.61
		1989-90	32.35
		1996-97	25.08
		1997-98	78.44
		1999-2000	266.56
		2000-01	197.41
		2001-02	101.20
		2002-03	155.48

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
6	Municipal Corporation, Faridabad	1995-96 1996-97 1997-98 1998-99 1999-2000 2000-01 2002-03	39.38 50.00 30.00 669.00 394.00 111.61 93.29
7	Municipal Committee, Sonipat	1997-98 1998-99 1999-2000 2000-01 2002-03	69.93 326.25 263.23 167.82 132.73
8	Municipal Committee, Jagadhri	1996-97 1998-99 1999-2000 2000-01 2001-02 2002-03	50.00 26.25 28.15 108.53 131.66 27.69
9	Municipal Committee, Panipat	1996-97 1998-99 1999-2000 2000-01 2002-03	65.00 528.00 306.30 146.26 55.65
10	Municipal Committee, Hisar	1996-97 1997-98 1998-99 1999-2000 2000-01 2002-03	50.00 48.31 58.25 61.81 176.93 207.76
11	Municipal Committee, Gurgaon	1996-97 1997-98 1998-99 1999-2000 2000-01 2002-03	31.69 42.78 471.25 235.76 170.38 34.96
12	Municipal Committee, Yamunanagar	1998-99 1999-2000 2000-01 2001-02 2002-03	350.00 578.66 172.96 273.05 419.51
13	Municipal Committee, Palwal	1995-96 1998-99 1999-2000 2000-01	50.00 30.00 105.00 62.75
14	Municipal Committee, Charkhi Dadri	1995-96 1999-2000 2000-01 2001-02	33.33 50.00 43.14 50.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
15	Municipal Committee, Rewari	1996-97 1997-98 1999-2000 2000-01	50.00 38.82 229.73 84.17
16	Municipal Committee, Barwala	1996-97 1999-2000 2000-01 2001-02	33.33 50.00 31.04 70.54
17	Municipal Committee, Thanesar	1997-98 1999-2000 2000-01 2002-03	31.81 26.76 80.81 126.28
18	Municipal Committee, Ambala City	1998-99 2000-01 2002-03	70.25 676.27 145.80
19	Municipal Committee, Ambala Cantt	2002-03	26.43
20	Municipal Committee, Kurukshetra	1998-99	33.75
21	Municipal Committee, Kaithal	1998-99 1999-2000 2000-01	62.25 638.42 98.95
22	Municipal Committee, Gannaur	2002-03	41.16
23	Municipal Committee, Gohana	1999-2000 2001-02	70.00 35.90
24	Municipal Committee, Bawani Khera	1998-99 1999-2000	32.03 40.00
25	Municipal Committee, Kharkhoda	1998-99	50.00
26	Municipal Committee, Pehowa	1999-2000 2000-01 2001-02 2002-03	36.16 41.81 32.67 50.00
27	Municipal Committee, Jhajjar	1999-2000	180.00
28	Municipal Committee, Safidon	2000-01	81.62
29.	Municipal Committee, Sirsa	2001-02 2002-03	48.66 127.27
30	Municipal Committee, Dabwali	2002-03	140.23
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 2002-03	34.79 59.62
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	2000-01	73.04

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
39	Municipal Committee, Ladwa	2000-01	45.16
40	Municipal Committee, Tohana	2001-02	137.98
41	Municipal Committee, Meham	2000-01	31.06
42	Municipal Committee, Sohna	2000-01	37.58
43	Municipal Committee, Narwana	2000-01	60.58
44	Municipal Committee, Hansi	2000-01 2001-02 2002-03	108.50 105.25 83.89
45	Municipal Committee, Mohindergarh	2000-01	38.55
46	Municipal Committee, Jind	2000-01 2001-02 2002-03	135.63 73.50 57.39
47	Municipal Committee, Fatehabad	2000-01 2002-03	50.23 40.16
48	Municipal Committee, Ellenabad	2000-01	43.10
49	Municipal Council, Panchkula	2001-02	116.06
50.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
51.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
52.	Software Technology Park of India, New Delhi	2002-03	250.00
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	2000-01	45.85
57.	Charitable Endowment, Haryana, Manimajra	2001-02 2002-03	478.00 478.00
58.	Society for I.T. Initiative fund for Governance, Chandigarh	2002-03	165.55
59.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03	67.30 41.50
60.	Manager, Sanik Pariwar Bhawan Sector 12, Panchkula	2002-03	80.00
Private Aided Colleges			
61.	S.L.D.A.V. College of Education, Ambala City	2000-01 2001-02 2002-03	38.65 54.59 73.24
62.	SM Lubana Khalsa Girls College, Barara (Ambala)	2000-01 2001-02 2002-03	38.20 40.55 33.65

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
63.	M.P.N. College, Mullana (Ambala)	2000-01 2001-02 2002-03	34.00 33.80 43.63
64.	Maharaja Aggarsein College, Jagadhri	1999-2000 2000-01 2001-02 2002-03	48.60 47.90 47.24 36.20
65.	DAV College, Sadhaura	2000-01 2001-02 2002-03	40.70 53.06 50.75
66.	M.L.N. College, Radaur	2002-03	41.98
67.	Adarsh Mahila M.V., Bhiwani	2000-01 2001-02 2002-03	88.75 98.80 120.60
68.	K.M. College of Education, Bhiwani	2001-02 2002-03	31.35 27.74
69.	APJ Saraswati College of Education, Charkhi Dadri	2001-02	35.92
70.	B.L.J. Suiwala College, Tosham	2000-01 2001-02 2002-03	25.25 29.70 27.59
71.	RLS College of Education, Sidhrawali (Gurgaon)	1999-2000 2000-01	33.00 35.60
72.	DAV Centenary College, Faridabad	2002-03	38.78
73.	Saraswati Mahila Mahavidyala, Palwal	2000-01 2001-02 2002-03	31.63 36.30 44.11
74.	SD Mahila Mahavidyalya, Hansi	2002-03	54.66
75.	CR College of Education, Hisar	1999-2000 2000-01 2001-02 2002-03	26.40 27.50 48.73 40.12
76.	SD Mahila Mahavidyalya, Narwana (Jind)	2000-01 2002-03	27.95 26.43
77.	DAV College, Pundri (Kaithal)	1999-2000 2000-01 2001-02 2002-03	30.00 32.75 39.10 42.46
78.	DAV College, Cheeka (Kaithal)	1999-2000 2000-01 2001-02 2002-03	42.70 43.35 50.50 51.96
79.	Kanya Mahavidyalya, Dhand (Kaithal)	1999-2000 2000-01 2001-02 2002-03	31.40 36.05 34.60 40.78

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
80.	Bhagwan Parshu Ram College, Kurukshetra	1999-2000 2000-01 2002-03	37.30 44.30 44.30
81.	RDS Public Girls College, Rewari	1998-99 1999-2000 2000-01 2001-02 2002-03	39.30 30.40 29.55 38.55 30.42
82.	SP College of Education, Rewari	2000-01 2001-02	25.80 32.82
83.	GB Degree College, Rewari	1996-97 1997-98 1998-99	29.90 31.70 31.30
84.	CR College of Education, Rohtak	1999-2000 2000-01 2001-02 2002-03	31.00 36.50 34.01 39.86
85.	MK Jat Kanya Mahavidyalya, Rohtak	2000-01 2001-02 2002-03	46.90 52.60 62.30
86.	Guru Hari Singh Mahavidyalya, Jiwan Nager, Sirsa	2002-03	34.88
87.	Vaish Arya Kanya Mahavidyalya, Bhadurgarh (Jhajjar)	1999-2000 2000-01 2001-02 2002-03	27.00 35.75 38.02 40.05
88.	M.A College for Women, Jhajjar	2000-01 2001-02 2002-03	40.70 46.40 40.43
89.	TR College of Education, Sonipat	2000-01 2001-02 2002-03	29.10 35.51 28.60
90.	BPS College of Education, Khanpur Kalan	2000-01 2002-03	26.40 29.47
91.	Dr. Ganesh Dass DAV College of Education, Karnal	2001-02	31.85
92.	B.Shri Krishan College of Education, Dabwali	2001-02	50.90
93.	T.R. Girls College, Sonipat	1999-2000 2000-01 2001-02 2002-03	33.10 30.70 33.39 38.53

Appendix-V

(Refer paragraph 1.7.6; page 14)

Details and status of grants-in-aid released by State Government

Sr. No.	Name of the Department	Total number of bodies	Did not render the accounts/year of accounts	Did not render accounts in prescribed format	Did not utilise 50 per cent of grants given in a year	Which diverted/misutilised the funds (including grants released by GOI)/amount diverted/misutilised	Defaulted reayment of loans/amount overdue (Rupees in crore)	Which did not maintain cash book/maintained irregularly	Which did not invest its surplus funds/retained huge balance in cash chest/average amount of surplus funds	Any other interesting point noticed from the audit of accounts	Grant paid (Rupees in crore)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Medical	12	Nil	-	Fully utilised	No	Nil	Nil	Nil	Nil	0.52
2.	Technical Education	8	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	15.09
3.	Housing	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.52
4.	Agriculture	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.02
5.	Sports	53	Nil	Nil	Fully utilised	Nil	Nil	Nil	NA*	Rs 0.45 crore as unutilised grant of previous year	1.01
6.	Urban Development	68	68	-	Not available	Not available	303.24	Nil	NA	Rs 8.53 crore as unutilised grant of previous year	33.60
7.	Rural Development	19	Nil	Nil	Nil	Funds are diverted on loan basis	Nil	Nil	Nil	Rs 6.41 crore as unutilised grant of previous year	35.30
8.	Education	103	103	Nil	Fully utilised	No	NA	Nil	Nil	Nil	76.63
9.	Science and Technology	2	Nil	Nil	Fully utilised	Nil	Nil	-	Nil	Nil	1.59
10.	Animal Husbandry	4	Nil	Nil	Fully utilised	Nil	Nil	Nil	Nil	Nil	8.40
	Total	271	171	-	-	-	303.24	-	-	15.39	172.68

* Not applicable

Appendix-VI

(Refer paragraph 1.7.7; page 15)

Department-wise/year-wise break-up of the cases in which final action was pending at the end of June 2003

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 (0.45)	-	-	-	-	1 (0.45)
Animal Husbandry	1 (0.52)	1 (2.91)	5 (1.02)	1 (0.09)	-	-	8 (4.54)
Education	7 (6.36)	5 (2.50)	8 (5.83)	4 (1.82)	2 (0.98)	2 (0.94)	28 (18.43)
Fisheries	-	-	1 (2.28)	1 (0.23)	-	-	2 (2.51)
Food and Supplies	-	1 (1.22)	2 (2.27)	1 (2.75)	-	-	4 (6.24)
Forest	8 (11.56)	4 (3.33)	8 (2.16)	-	1 (0.15)	-	21 (17.20)
Irrigation	25 (15.8)	7 (0.16)	39 (6.52)	19 (5.11)	10 (2.44)	1 (0.03)	101 (30.06)
Labour and Employment	-	-	2 (0.17)	-	-	-	2 (0.17)
Medical and Health	2 (1.51)	2 (0.02)	2 (11.92)	1 (4.07)	-	-	7 (17.52)
Mines and Geology	-	-	1 (1.44)	-	-	-	1 (1.44)
Public Health (PH)	1 (-)	3 (0.24)	12 (1.95)	9 (1.20)	12 (12.98)	-	37 (6.37)
Public Relations	1 (0.08)	-	-	-	-	-	1 (0.08)
Public Works (PW) (B&R)	4 (1.14)	4 (0.55)	2 (0.29)	6 (3.49)	4 (0.30)	3 (1.20)	23 (6.97)
Revenue	1 (9.28)	-	-	-	-	-	1 (9.28)
Social Welfare	-	-	1 (-)	-	-	-	1 (-)
Technical Education	9 (20.55)	-	-	-	-	-	9 (20.55)
Transport	1 (3.17)	3 (13.04)	4 (1.57)	2 (0.63)	1 (0.22)	2 (0.25)	13 (18.88)
Total	60 (69.97)	31 (24.42)	87 (37.42)	44 (19.39)	30 (7.07)	8 (2.42)	260 (160.69)

(Figure in bracket indicated Rupees in lakh)

Appendix-VII

(Refer paragraph 1.7.7; page 15)

Department-wise details in respect of cases relating to theft, misappropriation/loss of Government material and fire/accident at the end of June 2003

Name of the Department	Theft cases		Misappropriation/loss of Government material		Fire/Accident	
	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)
Agriculture	1	0.45	-	-	-	-
Animal Husbandry	3	3.63	4	0.91	1	-
Education	19	11.80	9	6.63	-	-
Fisheries	-	-	1	0.23	1	2.28
Food and Supplies	-	-	-	-	4	6.24
Forest	5	5.84	-	-	16	11.36
Irrigation	63	7.87	30	11.94	8	10.75
Labour and Employment	2	0.17	-	-	-	-
Medical and Health	3	1.53	2	4.07	2	11.92
Mines and Geology	-	-	-	-	1	1.44
Public Health	27	4.51	8	1.20	2	0.66
Public Relations	-	-	-	-	1	0.08
Public Works (B&R)	11	2.53	12	4.44	-	-
Revenue	-	-	1	9.28	-	-
Social Welfare	-	-	1	-	-	-
Technical Education	7	8.88	1	11.38	1	0.29
Transport	5	11.30	7	4.98	1	0.60
Total	146	60.51	76	54.56	38	45.62

Appendix VIII

(Refer paragraph 1.8.4; page 16)

Details of Statutory Corporations and Government Companies with Government investments which are in loss

		Investment (upto 2002-03)	Accumulated Loss	Year of Account
		(Rupees in crore)		
I.	Statutory Corporations			
1	Haryana Financial Corporation, Chandigarh.	32.38	84.79	2000-01
II.	Government Companies			
1	Haryana Dairy Development Corporation Limited, Chandigarh.	5.57	6.74	2000-01
2	Haryana State Minor Irrigation (Tubewells) Corporation Limited, Chandigarh.	10.89	83.21	1996-97
3	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	5.89	1999-2000
4	Haryana Tanneries Limited, Chandigarh.	0.67	10.55	2000-01
5	Haryana Scheduled Castes and Finance Development Corporation Limited, Chandigarh.	26.46	6.01	1998-99
6	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	8.71	3.77	1998-99
7	Haryana Vidhyut Parsaran Nigam Limited, Panchkula.	572.33	250.59	2001-02
8	Haryana Power Generation Limited, Panchkula.	377.19	51.91	2000-01
9	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	66.80	411.53	2001-02
10	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	96.07	291.49	2001-02
11	Pig Iron Project, Hisar.	0.17	0.02	2000-01
12	Haryana State Small Industries and Export Corporation, Chandigarh.	1.81	4.01	2000-01
13	Haryana Women Development Corporation Limited, Chandigarh.	4.25	0.22	2000-01
	Total	1,205.95	1,210.73	

Appendix – IX
(Refer paragraph 2.1.7; page 31)
Statement of various grants/appropriations where expenditure fell short
by more than Rupees 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	Savings (per cent)
			(Rupees in crore)	
1.	6-Finance	2049-Interest Payments 01-Interest on Internal Debt 115-Interest on Ways and Means Advances from Reserve Bank of India	17.60	13.77 (78)
2.	8-Buildings of Roads	3054-Roads and Bridges 80-General 001-Direction and Administration 99-Prorata transfer of Establishment charges transfer from Major Head-2059 – Public Works	68.79	22.25 (32)
3.		04-District and Other Roads 337-Road Works 98-Rural Roads	38.61	13.62 (35)
4.		5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works	145.40	82.08 (56)
5.		04-District and Other Roads 101-Bridges 98-Rural Roads	61.00	60.01 (98)
6.	15-Irrigation	2701-Major and Medium Irrigation 02-Major Irrigation Non-Commercial 001-Direction and Administration 97-Execution	27.12	25.88 (95)
7.		01-Major Irrigation Commercial 001-Direction and Administration 91-Executive Engineers	25.22	19.19 (76)
8.		02-Major Irrigation Non-Commercial 800-Other expenditure 97-Improved, up gradation, operation and Maintenance of channels – Irrigation	19.85	19.85 (100)
9.		4702-Capital outlay on Minor Irrigation 800-Other expenditure 99-Subsidy to H.S.M.I.T.C. for lining/ Rehabilitation of water courses, augmentation of Tubewells and D.I.T.	30.00	30.00 (100)
10.	Public Debt	6003-Internal debt of the State Government 110-Ways and Means Advances from the Reserve Bank of India	2,200.00	803.94 (37)

Appendix – X
(Refer paragraph 2.1.8;page 32)

Statement of various grants/appropriations where expenditure exceeded the original provision by Ruppes five 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	2059-Public Works 80-General 799-Suspense	11.69 (2338)	
2.		3054-Roads and Bridges 80-General 797-Transfers to/from Reserve Funds/Deposit Account 99-Transfer to/from Central Road Fund Internal Account Transfer	9.23 (744)	
3.		5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 98-Rural Roads	31.11 (45)	
4.	10-Medical and Public Health	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 95-11 th Finance Commission	6.99 (62)	
5.	15-Irrigation	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 001-Direction and Administration	48.74 (59)	
6.		115-Maintenance of canals and Distributaries (Multipurpose River Projects) 99-Maintenance Works	6.45 (282)	
7.		4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 209-Improvement of old/Existing channels 99-Construction of RIDF	34.61 (52)	
8.		225-Rehabilitation of Existing Channels/Drainage system in state 99-Construction	23.14 (231)	
9.		113-Modernisation and Lining of canal system in Haryana 99-Construction	15.53 (78)	
10.		228-Institutional Strengthening such a data collection, planning, design and admn. etc. 99-Construction	7.54 (151)	
11.		25-Loans and Advances by State Government	6851-Loans for Village and Small Industries 102-Small Scale Industries 99-Interest free loans in lieu of deferred sales tax	124.35 (22435)
12.			7610-Loans to Government Servants etc. 201-House Building Advances 99-Advances to Government Servants other than All India Services Officers	5.84 (14)

Appendix – XI
(Refer paragraph 2.1.11; page 33)

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.	3-Home	7.95	8.49	0.54
2.	4-Revenue	112.94	116.46	3.52
3.	6-Finance	(-)11.89	2.34	14.23
4.	16-Industries	1.04	1.15	0.11
5.	19-Fisheries	3.85	3.87	0.02
6.	20-Forest	2.19	2.21	0.02
7.	21-Community Development	2.16	2.52	0.36
8.	22-Co-operation	2.42	2.59	0.17
	Capital (Voted)			
9.	3-Home	3.25	3.29	0.04
10.	8-Buildings and Roads	138.67	164.81	26.14
	Capital (Charged)			
11.	8-Buildings and Roads	0.56	2.15	1.59
	Total	263.14	309.88	46.74

Appendix – XII
(Refer paragraph 2.1.12; page 33)

Cases of injudicious re-appropriation of funds resulting in excesses/savings` by more than Rupees 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.	4-Revenue	2245-Relief on account of Natural Calamities 01-Draught 101-Gratuitous Relief 98-Supply of seeds, Fertilizers and Agricultural Implements	(O) 0.30 (S) 165.95 (R)(-) 105.49 64.76	66.48	(+) 1.72
2.		4711-Capital outlay on Flood control projects 800-Other Expenditure 99-Flood Protection and Disaster preparedness	(O) 5.00 (S) 10.00 (R)(-) 0.38 14.62	13.23	(-) 1.39
3.	6-Finance	2071-Pensions and other Retirement Benefits 01-Civil 106-Pensionary charges in respect of High Court Judges	(O) 0.26 (S) 0.67 0.93	Nil	(-) 0.93
4.		249-Interest Payments 04-Interest on loans and Advances from Central Government 104-Interest on Loans for Non-Plan Schemes 97-Other Administrative Services	(O) 2.11 (S) 1.76 3.87	2.03	(-) 1.84
5.		2048-Appropriation for reduction or avoidance of debt 101-Sinking Fund 99-Amortisation of market loan-transfer to sinking fund and deposit accounts	(O) Nil (S) Nil (R) 5.00 5.00	Nil	(-) 5.00
6.		200-Other Appropriations 99-Guarantee Redemption Fund Transferred to Reserve Fund and Deposit Accounts	(O) Nil (S) Nil (R) 1.00	Nil	(-) 1.00

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)						
7.	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) 1.24 (R) (-) 1.24 Nil	10.47	(+) 10.47	
8.		2059-Public Works 80-General 053-Maintenance and Repairs 99-Maintenance and Repairs	(O) 9.61 (R) 4.07 13.68	9.64	(-) 4.04	
9.		5054-Capital outlay on Roads and Bridges 04-District and other Roads 101-Bridges 98-Rural Roads	(O) 61.00 (R) 0.35 61.35	0.99	(-) 60.36	
10.		4059-Capital outlay on Public Works 60-Other Buildings 051-Construction 99-Public Works	(O) 2.75 (R)(-) 1.50 1.25	1.83	(+) 0.58	
11.		5054-Capital outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 99-District Roads	(O) Nil (R) 19.00 19.00	16.43	(-) 2.56	
12.		4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 202-Secondary Education 99-Secondary School Buildings	(O) 1.00 (R)(-) 1.00 Nil	0.83	(+) 0.83	
13.		9-Education	2202-General Education 02-Secondary Education 109-Government Secondary Schools 96-Improvement of Science Education in Senior Secondary Schools	(O) Nil (R) 1.03 1.03	Nil	(-) 1.03
14.			99-Technical Staff including other Establishment	(O) 435.69 (R) 11.32 447.01	434.14	(-) 12.87

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)						
15.	10-Medical and Public Health	2215-Water Supply and Sanitation				
		01-Water Supply	(O)	2.46		
		001-Direction and Administration	(R)	0.39		
		92-Staff for Yamuna Action Plan		2.85	1.91	(-) 0.94
16		2211-Family Welfare				
		103-Maternity and Child Health	(O)	7.09		
		99-Immunization Programme	(R)	12.60		
				19.69	12.31	(-) 7.38
17.		2215-Water Supply and Sanitation				
		01-Water Supply	(O)	75.86		
		102-Rural Water Supply Programmes	(S)	10.58		
		97-Rural Water Supply Programme	(R)	9.36		
				95.80	86.22	(-) 9.58
18.		101-Urban Water Supply Programmes				
		99-Maintenance of Urban Water Supply and Sewerage	(O)	71.26		
			(S)	12.00		
			(R)	8.84		
				92.10	84.61	(-) 7.49
19.	15-Irrigation	2701-Major and Medium Irrigation				
		01-Major Irrigation – Commercial				
		001-Direction and Administration	(O)	13.36		
		98-Supervision Irrigation	(R)(-)	3.39		
				9.97	10.77	(+) 0.80
20.		99-Interest on Irrigation Projects	(O)	164.89		
			(R)	0.61		
				165.50	163.05	(-) 2.45
21.		97-Execution	(O)	82.30		
			(R)	30.35		
				112.65	131.04	(+) 18.39
22.		95-Special Revenue staff	(O)	17.03		
			(R)(-)	0.47		
				16.56	20.58	(+) 4.02
23.		115-Maintenance of Canals and Distributaries (Multipurpose River Projects) -	(O)	2.29		
		99-Maintenance Works	(R)(-)	1.48		
				0.81	8.74	(+) 7.93

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O:Original S: Supplementary R:Reappropriation		Actual expenditure	Excess (+)/ Saving (-)
			(Rupees in crore)			
24.		01-Major Irrigation Commercial 001-Direction and Administration 190-Assistance to Public Sector and Other Undertakings 98-Advance to Bhakra Beas Management Board – Beas Project	(O) 10.40 (R)(-) 3.04 7.36		8.36	(+) 1.00
25.		97-Operation and Maintenance	(O) 4.28 (R) 3.14 7.42		Nil	(-) 7.42
26.		4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 209-Improvement of old/Existing channels 99-Construction RIDF	(O) 66.50 (R)(-) 11.98 54.52		101.11	(+) 49.59
27.		225-Rehabilitation of Existing channels/drainage system in State 99-Construction	(O) 10.00 (R)(-) 6.65 3.35		33.15	(+) 29.80
28.		113-Modernisation and Lining of canal system in Haryana 99-Construction	(O) 20.00 (R)(-) 4.63 15.37		35.53	(+) 20.16
29.		228-Institutional Strengthening such a data collection, planning design and admn. etc. 99-Construction	(O) 5.00 (R)(-) 3.00 2.00		12.54	(+) 10.54
30.		227-Construction of Hathnikund Barrage 99-Construction	(O) 5.00 (R)(-) 5.00 Nil		7.34	(+) 7.34
31.		108-Jawahar Lal Nehru Lift Irrigation 98-Dam and Appurtenant Works	(O) 1.95 (R)(-) 0.44 1.51		2.17	(+) 0.66
32.		215-Lining of Channels and Institutional Strengthening 99-Restoration capacity of B.M.L.	(O) 1.50 (R) 2.44 3.94		0.96	(-) 2.98

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)					
33.		800-Other expenditure 99-Payment of enhanced land compensation under court order	(O) 2.00 (R)(-) 0.50 2.50	1.65	(-) 0.85
34.	21-Community Development	2515-Other Rural Development Programmes 101-Panchayati Raj 94-Grants-in-aid to Panchayati Raj Institutions of the Recommendation of 11 Finance Commission	(O) 29.42 (S) 7.41 (R)(-) 0.64 36.19	36.77	(+) 0.58
35.	Public Debt	6004-Loans and Advances from the Central Government 01-Non-Plan Loans 203-Police 99-Modernisation of Police Force	(O) 0.73 (R)(-) 0.93 1.66	1.03	(-) 0.63
36.		102-Share of Small Savings Collections	(O) 100.61 (R) 290.26 390.87	100.61	(-) 290.26
37.	25-Loans and Advances by State Government	6801-Loans for Power Projects 202-Advances for purchase of Motor Conveyances 99-Advances for purchase of Motor Conveyance other than Ministers and State Legislatures	(O) 13.00 (R)(-) 2.00 11.00	11.68	(+) 0.68
38.		205-Transmission and Distribution 97-Market loan to Haryana Vidyut Prasaran Nigam Limited	(O) 30.00 (R)(-) 30.00 Nil	7.81	(+) 7.81
39.		93-Loans from NABARD for Power Projects	(O) Nil (S) Nil (R) 21.79 21.79	13.98	(-) 7.81

Appendix – XIII
(Refer paragraph 2.1.13; page 33)
Cases where expenditure was incurred without any provision of funds

Number and name of the Grant	Head of account	Expenditure (Rupees in crore)
8-Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads 337-Road Works 97-Centrally Sponsored Plan – CRF Reserve	3.60
	5054-Capital outlay on Roads and Bridges 80-General 190-Investment in public sector and other undertakings	20.66
	4202-Capital outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 98-Construction of building of Shiksha Sadan at Panchkula	3.96
	5054-Capital outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 98-Rural Roads	1.96
	99-District Roads	0.35
	03-State Highways 337-Road Works	0.13
	15-Irrigation	2701-Major and Medium Irrigation 01-Major Irrigation – Commercial - 001-Direction and Administration 85-Chief Engineer
02-Major Irrigation Non-commercial 799-Suspense		0.34
001-Direction and Administration 95-Special Revenue staff		0.21
4711-Capital Outlay on Flood Control Projects 01-Flood Control 001-Direction and Administration 98-Execution		13.87
95-Special Revenue staff		2.74
98-Supervision		0.83
99-Chief Engineer		0.79
93-Pensionary charges		0.13
4801-Capital Outlay on Power Projects 80-General 800-Other Expenditure		0.40
01-Hydel Generation 201-Bhakra Nangal Project		0.17
Public Debt	6003-Internal Debt of the State Government 101-Market Loans 98-Market Loans not bearing interest 81-8.75% Haryana State Development Loan, 2000	3.26
Total		53.79

Appendix-XIV
(Refer to paragraph 3.4.9; page 84)

Financial outlay and expenditure incurred by Municipal Committees/Corporations on prevention and control of fire for the period 1997-98 to 2002-03

Sr. No.	Name of Fire Station	Name of district	Budget Provisions	Expenditure	Saving	Percentage of saving
			(Rs in lakh)			
1	Yamunanagar	Yamunanagar	281.94	225.37	56.57	20
2	Thanesar	Kurukshetra	92.53	73.41	19.12	21
3	Pehowa	Kurukshetra	36.70	26.86	9.84	27
4	Rohtak	Rohtak	160.37	116.47	43.90	27
5	Bahadurgarh	Jhajjar	100.37	77.74	22.63	23
6	Jind	Jind	131.29	77.84	53.45	41
7	Sirsa	Sirsa	188.55	104.39	84.16	45
8	Dabwali	Sirsa	79.79	46.39	33.40	42
9	Gurgaon	Gurgaon	250.55	149.79	100.76	40
10	Palwal	Faridabad	63.68	35.89	27.79	44
11	Four Fire Stations of MC, Faridabad	Faridabad	765.94	352.00	413.94	54
12	Ambala City	Ambala	148.14	92.97	55.17	37
13	Ambala Sadar	Ambala	142.38	105.44	36.94	26
14	Karnal	Karnal	106.55	85.66	20.89	20
15	Kaithal	Kaithal	111.20	87.02	24.18	22
16	Panipat	Panipat	150.20	94.72	55.48	37
17	Sonipat	Sonipat	156.88	115.33	41.55	26
18	Rewari	Rewari	90.53	75.32	15.21	17
19	Narnaul	Mohindergarh	50.35	36.50	13.85	28
20	Bhiwani	Bhiwani	142.93	88.72	54.21	38
21	Hisar	Hisar	167.75	101.46	66.29	40
22	Hansi	Hisar	130.50	120.29	10.21	8
23	Fatehabad	Fatehabad	93.60	52.53	41.07	44
24	Tohana	Fatehabad	29.55	25.20	4.35	15
25	Panchkula	Panchkula	59.34	8.77	50.57	85
	Total		3,731.61	2,376.08	1,355.53	36

Appendix-XV
(Refer paragraph 4.8.5 page 127)
Statement showing minus closing balances of stock

Sr. No.	Name of Division	Minus closing balances at the end of		
		March 2001	March 2002	March 2003
		(Rupees in lakh)		
1.	Provincial Division-I, Ambala Cantt.	23.43	-	-
2.	Provincial Division-III, Hisar	19.74	1.28	24.71
3.	Electrical Division, Rohtak	6.40	7.17	9.99
4.	Provincial Division, Palwal	-	14.66	-
5.	Provincial Division-I, Gurgaon	89.08	78.55	81.88
6.	Electrical Division, Ambala Cantt.	5.43	7.14	4.17
7.	Provincial Division-II, Kurukshetra	181.48	160.75	134.98
8.	Provincial Division, Fatehabad	-	-	19.42
9.	Provincial Division-II, Ambala Cantt.	85.00	56.56	54.64
10.	Provincial Division-I, Kurukshetra	30.88	-	-
11.	Electrical Division, Karnal	1.92	2.48	1.57
12.	Provincial Division-I, Hisar	89.89	83.91	124.82
13.	Construction Division (NH), Hisar	6.16	14.32	25.38
14.	Provincial Division-II, Hisar	185.48	174.70	138.61
15.	Provincial Division-II, Sirsa	-	31.23	30.81
16.	Electrical Division, Hisar	4.80	2.38	6.82
17.	Provincial Division, Bhiwani	-	92.84	54.97
18.	Provincial Division, Charkhi Dadri	16.96	16.86	48.74
19.	Provincial Division, Narnaul	107.53	101.76	-
20.	Construction (NH) Division, Panchkula	-	0.47	5.01
21.	Provincial Division-II, Sonipat	26.74	27.57	43.12
22.	Bridge and Construction Division, Chandigarh	76.98	79.70	42.43
23.	Electrical Division, Gurgaon	7.21	5.29	7.97
24.	Provincial Division-I, Sonipat	172.34	176.86	186.78
25.	Provincial Division-II, Gurgaon	19.60	17.95	20.61
26.	Provincial Division, Jind	46.69	34.68	32.04
27.	Provincial Division, Kaithal	33.79	33.08	31.27
28.	Provincial Division, Narwana	11.99	-	8.12
29.	Mechanical Stores and Procurement (S&P) Division, Karnal	0.09	-	0.14
30.	Provincial Division I, Faridabad	-	-	29.15
31.	Provincial Division II, Karnal	39.53	47.60	53.98
32.	Provincial Division I, Panipat	90.49	101.93	94.98
33.	Provincial Division, Hansi	-	-	3.08

Sr. No.	Name of Division	Minus closing balances at the end of		
		March 2001	March 2002	March 2003
		(Rupees in lakh)		
34.	Provincial Division III, Rohtak	225.09	58.74	38.55
35.	Provincial Division IV, Rohtak	45.31	-	9.59
36.	Mechanical Division, Karnal	1.25	0.92	5.29
37.	ADB Project Division I, Faridabad	30.94	25.07	26.91
	Total Say	1,682.22 Rs 16.82 crore	1,456.45 Rs 14.56 crore	1,400.53 Rs 14.01 crore

Appendix-XVI
(Refer paragraph 4.8.6; page 128)

Statement showing details of non-adjustment of credit balance (Profit) of storage charges

Sr. No.	Name of Division	Closing balance of storage charges during 2002-03
		(Rupees in lakh)
1.	Provincial Division, Narwana	3.59
2.	Construction Division (NH), Hisar	2.14
3.	Provincial Division II, Sirsa	4.35
4.	Electrical Division, Hisar	1.72
5.	Electrical Division, Rohtak	0.14
6.	Provincial Division I, Gurgaon	4.58
7.	Electrical Division, Ambala cantt.	0.63
8.	Electrical Division, Karnal	0.68
9.	Mechanical Division, Hisar	0.16
10.	Provincial Division II, Karnal	0.51
11.	Provincial Division I, Rohtak	9.25
12.	Provincial Division, Nuh	5.61
13.	Provincial Division I, Karnal	8.50
14.	Electrical Division, Gurgaon	0.30
15.	Provincial Division, Hansi	6.08
16.	Provincial Division I, Panipat	0.04
	Total	48.28
	Say	Rs 0.48 crore

Appendix-XVII
(Refer paragraph 4.8.6; page 128)

Statement showing details of non-adjustment of debit balance (loss) of storage charges

Sr. No.	Name of Division	Closing balance of storage charges during 2002-03
		(Rupees in lakh)
1.	Chandigarh Provincial Division, Panchkula	180.10
2.	Provincial Division II, Hisar	2.85
3.	Provincial Division, Rewari	3.54
4.	Provincial Division I, Ambala Cantt.	0.10
5.	Provincial Division III, Hisar	0.88
6.	Provincial Division, Palwal	18.01
7.	Provincial Division II, Kurukshetra	0.38
8.	Provincial Division, Fatehabad	1.11
9.	Provincial Division II, Ambala Cantt	0.42
10.	Electrical Division, Gurgaon	0.30
11.	Mechanical Division, Karnal	0.51
12.	Provincial Division III, Karnal	22.34
13.	Provincial Division, Kaithal	8.17
14.	Construction Division NH, Panchkula	1.71
15.	Provincial Division III, Rohtak	18.94
16.	Provincial Division II, Rohtak	23.97
17.	Provincial Division, Narnaul	0.40
18.	Provincial Division II, Sonipat	3.98
19.	Provincial Division I, Sonipat	20.92
20.	Provincial Division, Naraingarh	6.73
21.	Provincial Division I, Faridabad	4.95
22.	Provincial Division, Jind	4.72
23.	Provincial Division, Panipat renamed as Quality Control Division, Panipat	0.34
24.	Provincial Division I, Sirsa	0.17
25.	Bridge Construction Division, Chandigarh	11.61
26.	Provincial Division II, Gurgaon	0.09
27.	Provincial Division IV, Rohtak	0.21
	Total Say	337.45 Rs 3.37 crore

Appendix-XVIII
(Refer paragraph 4.8.12; page 130)

Statement showing details of divisions where Reserve Stock Limit was not sanctioned alongwith the details of store held at end of March 2001, 2002 and 2003

Sr. No.	Name of Division	Stock held at the end of		
		2000-01	2001-02	2002-03
		(Rupees in lakh)		
1.	Provincial Division, Fatehabad	24.82	11.30	-
2.	Provincial Division I, Sirsa	22.07	32.73	23.74
3.	Provincial Division II, Sirsa	16.18	-	-
4.	Provincial Division I, Rohtak	68.80	38.40	36.13
5.	Provincial Division II, Rohtak	-	-	40.38
6.	Provincial Division, Rewari	68.17	71.60	74.08
7.	Provincial Division III, Karnal	41.29	51.13	76.63
8.	Provincial Division I, Faridabad	-	48.29	-
9.	Electrical Division, Bhiwani	0.68	1.22	0.09
10.	Provincial Division, Narnaul	-	-	7.49
11.	Provincial Division, Yamunanagar	74.84	138.36	84.12
12.	Chandigarh Provincial Division, Panchkula	38.76	23.86	13.30
13.	Provincial Division I, Ambala Cantt.	-	34.44	13.88
14.	Construction Division N.H,Panchkula	39.23	-	-
15.	Provincial Division, Naraingarh	124.54	98.45	75.89
16.	Provincial Division I, Kurukshetra	-	21.77	5.07
17.	Provincial Division I, Karnal	135.71	50.18	24.96
18.	Provincial Division, Nuh	-	29.23	13.19
	Total Say	655.09 Rs 6.55 crore	650.96 Rs 6.51 crore	488.95 Rs 4.89 crore

Appendix-XIX

(Refer paragraph 4.9.1; page 132)

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

Sr. No.	Name of Administrative Department	Year of Audit Report	Para Number	Number of paragraphs	Total paragraphs
1	Agriculture	2000-01 2001-02	6.3,6.4,6.5,6.6,6.7 6.4,6.5	5 2	7
2.	Animal Husbandry	2000-01 2001-02	3.3,3.4 6.3	2 1	3
3.	Co-operative	2000-01	3.5,6.8,6.9	3	3
4	Development and Panchayat	2001-02	3.2	1	1
5	Education	1998-99 1999-2000 2000-01	3.2 3.1A, 3.1B 3.6	1 2 1	4
6.	Finance	1998-99 2001-02	3.7 3.3	1 1	2
7.	Forest	1998-99	3.3	1	1
8	Food and Supplies	1999-2000 2000-01 2001-02	7.2 7.3,7.4 7.2,7.3	1 2 2	5
9	General	1999-2000 2000-01 2001-02	6.1,7.1 3.17,3.18,3.19, 6.1, 7.2 3.10,3.11a,b,6.2, 7.1	2 ¹ 5 ² 4 ³	11
10	Home	1998-99 1999-2000 2001-02	3.9,3.10 3.9,3.10 3.6	2 2 1	5
11	Housing	2001-02	6.6	1	1
12	Irrigation	1999-2000 2000-01 2001-02	4.1 4.1,4.5,4.6,4.7 4.3,4.4	1 4 2	7
13	Jail	2000-01	3.9,3.10,3.11	3	3
14	Medical and Health	2001-02	3.4,3.5	2	2
15	PWD (PH)	1998-99 2000-01 2001-02	4.7 4.2,4.8,4.9,4.10, 4.11 4.5,4.6,5.1	1 5 3	9
16.	PWD (B&R)	2001-02	4.1,4.2	2	2
17	Revenue	1998-99 2000-01	3.13,3.14,3.15 3.13,3.14	3 2	5
18	Rural Development (DRDA)	2001-02	6.1,6.7,6.8,6.9	4	4

¹ Para 6.1 Financial Assistance to Local Bodies and Others, Para 7.1 Commercial Activities.

² Para 3.17, 3.18, 3.19, 6.2, 7.2: Misappropriations, defalcations, etc., write off losses, etc., follow up on the Audit Reports, Financial Assistance to Local Bodies and Others and Commercial Activities.

³ Para 3.10, 3.11(a), (b), 6.2, 7.1: Misappropriations, defalcations, etc., write off losses, etc., follow up on the Audit Reports, response of the departments to Draft Audit paragraphs, Financial Assistance to Local Bodies and Others and Commercial Activities.

Sr. No.	Name of Administrative Department	Year of Audit Report	Para Number	Number of paragraphs	Total paragraphs
19	Small Savings	2001-02	3.7	1	1
20	Sports	2001-02	3.8	1	1
21	Town and Country Planning (HUDA)	2000-01 2001-02	3.16 3.9,6.10,6.11,6.12	1 4	5
22.	Transport	2000-01 2001-02	7.1 7.4	1 1	2
23	Urban	2000-01	6.18	1	1
24	Welfare of Scheduled Castes and Backward Classes	2001-02	3.1	1	1
Total				86	86

Appendix-XX

(Refer paragraph 4.9.1; page 132)

List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments

Sr. No.	Name of Administrative Department	Year of Audit Reports	Para Number	Amount (Rupees in lakh)
1.	Agricultural	2000-01	6.3	40.45
			6.6	30.60
		2001-02	6.4.2	114.00
			6.4.4	1,765.00
2.	Animal Husbandry	2000-01	3.4	21.96
		2001-02	6.3	747.00
3.	Finance	2001-02	3.3	19.86
4.	Home	1998-99	3.9	155.00
			3.10	16.26
5.	Irrigation	2000-01	4.1.5 (iv)(a)	4,886.00
			4.1.5 (iv) (b)	7,127.00
			4.1.7(v)	345.00
6.	Jail	2000-01	3.11	417.00
7.	Public Health	2001-02	5.1.8 (vi)	22.96
8.	PWD (Buildings and Roads)	2001-02	4.1.8(iv)	280.00
			4.1.9(iii)	64.15
9.	Rural Development	2001-02	6.1.11	1.87
10.	Town and Country Planning (HUDA)	2000-01	3.16	15,529.00
		2001-02	3.9	693.00
			6.10	4,055.00
Total			16	36,331.11

Appendix-XXI

(Refer paragraph 4.9.3; page 133)

Statement showing the yearwise break-up of outstanding IRs and Paras

Year	IRs	Paras	Amount (Rupees in crore)
1975-76 to 1992-93	106	135	10.58
1993-94	16	27	1.14
1994-95	18	23	2.72
1995-96	18	19	1.33
1996-97	16	21	1.25
1997-98	17	21	4.78
1998-99	16	21	3.10
1999-2000	16	26	4.65
2000-01	32	46	14.51
2001-02	57	139	64.38
2002-03	99	405	212.61
Total	411	883	321.05

Appendix-XXII

(Refer Paragraph 4.9.3 ; page 133)

Details of serious irregularities pointed out through outstanding Inspection Reports

Sr. No.	Nature of Irregularities	Number of paragraphs	Amount (Rupees in crore)
1.	Loss due to theft, misappropriation and embezzlement	17	0.12
2.	Recoverable amounts from contractors/agencies on account of excess payments, excess issue of material, cost of work done at their risk and cost and non-recovery of income tax, sales tax and liquidated charges	71	20.64
3.	Recoverable amounts on account of shortages/excess payments from government officials	88	2.86
4.	Non-observance of rules relating to custody and handling of cash, reconciliation of withdrawal from treasuries, maintenance of cash books and irregular utilisation of departmental receipts and non-observance of codal provisions	192	30.92
5.	Extra and avoidable expenditure, excess expenditure incurred on deposit works, irregular, unauthorised and infructuous expenditure	385	197.27
6.	Irregular/injudicious purchases	9	5.42
7.	Undue financial aid to contractors	10	1.26
8.	Execution of sub-standard works	9	1.24
9.	Blocking of funds	22	8.75
10.	Non-accounting/short receipts of material	14	0.18
11.	Non-preparation of tools and plant returns, non-closing of manufacturing accounts and under-utilisation of machinery	24	2.36
12.	Unsanctioned estimates and loss of measurement books	29	48.06
13.	Non-adjustment under stock/suspense other sub head/Cash Settlement Suspense Account	13	1.97
	Total	883	321.05

Appendix-XXIII

(Refer paragraph 4.9.3; page 133)

Details of amount recoverable from various categories of officers/officials

Sr. No.	Name of officers/officials	Number of officers/officials	Amount (Rupees in crore)	Period for which outstanding
1.	Executive Engineers	4	0.03	Between July 1983 and 2001
2.	Sub-Divisional Engineers	14	0.07	Between August 1981 and 2001
3.	Junior Engineers	60	1.09	Between 1975-76 and 2002-03
4.	Others	24	1.67	Between March 1980 and 2003
	Total	102	2.86	