

SEAL

GOVERNMENT OF HARYANA

APPROPRIATION ACCOUNTS

2008-2009

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2008 - 2009 presents the accounts of sums expended in the year ended 31st March 2009, compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in *italics*.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(In thousands of rupees)			
1 . Vidhan Sabha-			
Voted	24,22,70	..	22,81,16
<i>Charged</i>	21,00	..	18,20
2 . General Administration-			
Voted	4,02,11,12	..	3,87,06,34
<i>Charged</i>	10,25,82	..	9,20,04
3 . Home-			
Voted	12,33,67,47	78,88,28	12,45,13,34
<i>Charged</i>	22,03,20	..	23,39,00
4 . Revenue-			
Voted	3,84,50,25	..	2,26,97,66
<i>Charged</i>	..	..	..
5 . Excise and Taxation-			
Voted	92,80,50	..	87,40,22
<i>Charged</i>	..	..	..
6 . Finance-			
Voted	18,33,21,80	..	16,50,42,30
<i>Charged</i>	25,83,48,79	..	23,86,34,00
7 . Other Administrative Services-			
Voted	12,49,73,27	4,00	59,54,16
<i>Charged</i>	5,57,00	..	..
8 . Buildings and Roads-			
Voted	7,89,16,83	10,28,78,38	7,02,98,85
<i>Charged</i>	15,00	2,50,00	96
9 . Education-			
Voted	40,14,30,00	..	38,54,29,82
<i>Charged</i>	5	..	..
10 . Medical and Public Health-			
Voted	13,64,80,29	8,34,53,00	13,84,61,88
<i>Charged</i>	16,60	..	18,56

Accounts

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue
5	6	7	8	9
(Actual excess in rupees)				
(In thousands of rupees)				
..	1,41,54	..	..	..
..	2,80	..	..	..
..	15,04,78	..	..	..
..	1,05,78	..	..	..
78,42,00	..	46,28	11,45,87	..
..	..	..	(11,45,87,266)	..
..	..	..	1,35,80	..
..	..	..	(1,35,80,389)	..
..	1,57,52,59	..	..	..
..
..	5,40,28	..	..	..
..
..	1,82,79,50	..	..	..
..	1,97,14,79	..	..	..
..	11,90,19,11	4,00	..	..
..	5,57,00	..	..	..
11,14,83,12	86,17,98	..	..	86,04,74
..	..	..	..	(86,04,74,019)
4,26,81	14,04	..	..	1,76,81
..	..	..	..	(1,76,80,622)
..	1,60,00,18	..	..	..
..	5	..	..	..
8,26,92,66	..	7,60,34	19,81,59	..
..	..	..	(19,81,59,137)	..
..	..	..	1,96	..
..	..	..	(1,95,831)	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(In thousands of rupees)			
11 . Urban Development-			
Voted	5,32,26,02	..	5,00,61,49
<i>Charged</i>	..	..	..
12 . Labour and Employment-			
Voted	1,59,56,73	14,00,00	1,45,43,81
<i>Charged</i>	..	..	..
13 . Social Welfare and Rehabilitation-			
Voted	12,45,99,00	5,21,60	11,93,47,92
<i>Charged</i>	..	..	..
14 . Food and Supplies-			
Voted	73,65,47	21,06,89,49	67,14,61
<i>Charged</i>	..	..	..
15 . Irrigation-			
Voted	40,94,27,31	14,41,70,00	36,77,15,97
<i>Charged</i>	2,94,61	45,00,00	2,44,00
16 . Industries-			
Voted	1,05,02,61	82,42,00	94,78,66
<i>Charged</i>	40	..	..
17 . Agriculture-			
Voted	5,60,20,13	..	4,95,66,91
<i>Charged</i>	25,00	..	1,82
18 . Animal Husbandry-			
Voted	2,54,75,15	..	2,47,98,29
<i>Charged</i>	6,00	..	5,56
19 . Fisheries-			
Voted	22,27,79	..	21,54,11
<i>Charged</i>	..	..	..
20 . Forest-			
Voted	1,90,96,51	1,37,00	1,92,73,26
<i>Charged</i>	50,00	..	35,35
21 . Community Development-			
Voted	11,81,83,65	..	10,53,69,58
<i>Charged</i>	5,10	..	..

Accounts - Contd.

<u>ture</u>	<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess in rupees)	
5	6	7	8	9
(In thousands of rupees)				
..	31,64,53	..	..	..
..
9,78,45	14,12,92	4,21,55	..	..
..
4,54,60	52,51,08	67,00	..	..
..
20,96,66,28	6,50,86	10,23,21	..	..
..
16,12,71,15	4,17,11,34	..	..	1,71,01,15
..	..	..	..	(1,71,01,14,868)
54,38,21	50,61	..	..	9,38,21
..	..	..	..	(9,38,21,512)
82,41,80	10,23,95	20	..	..
..	40	..	..	..
..	64,53,22	..	..	..
..	23,18	..	..	..
..	6,76,86	..	..	..
..	44	..	..	..
..	73,68	..	..	..
..
1,37,00	..	..	1,76,75	..
..	..	..	(1,76,75,027)	..
..	14,65	..	..	..
..	1,28,14,07	..	..	..
..	5,10	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(In thousands of rupees)			
22 . Co-operation-			
Voted	64,56,10	34,35,46	62,74,73
<i>Charged</i>	1,00	..	..
23 . Transport-			
Voted	8,62,18,17	2,09,51,00	8,36,18,98
<i>Charged</i>	10	..	..
24 . Tourism-			
Voted	2,14,82	19,10,00	2,06,85
<i>Charged</i>	..	..	..
Public Debt-			
<i>Charged</i>	..	23,89,14,54	..
25 . Loans and Advances by State Government-			
Voted	..	4,69,66,70	..
<i>Charged</i>	..	..	..
Total			
Voted	2,07,38,23,69	63,26,46,91	1,82,12,50,90
<i>Charged</i>	26,25,69,67	24,36,64,54	24,22,17,49

Accounts - Contd.

<u>ture</u>	<u>Saving</u>		<u>Excess</u>	
Capital	Revenue	Capital	(Actual excess in rupees)	
5	6	7	8	9
(In thousands of rupees)				
34,35,47	1,81,37	..	..	1
..	1,00	..	..	(750)
2,09,09,40	25,99,19	41,60	..	..
..	10	..	..	..
19,09,87	7,97	13	..	..
..
12,91,83,48	..	10,97,31,06	..	..
3,32,30,92	..	1,37,35,78	..	..
..
64,22,52,72	25,58,77,00	1,61,00,09	33,04,21	2,57,05,90
			(33,04,21,430)	(2,57,05,89,637)
13,50,48,50	2,04,89,94	10,97,31,06	1,37,76	11,15,02
			(1,37,76,220)	(11,15,02,134)

Summary of Appropriation Accounts -Contd.

No advance was drawn out of the Contingency Fund during 2008-2009
The excess over the following voted grants require regularisation:-

Revenue Portion

03-Home

10-Medical and Public Health

20-Forest

Capital Portion

08-Buildings and Roads

15-Irrigation

22-Co-operation

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

03-Home

10-Medical and Public Health

Capital Portion

08-Buildings and Roads

15-Irrigation

Summary of Appropriation Accounts -Concl.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2008-2009 and that shown in the Finance Accounts for the year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	Revenue	Capital	Revenue	Capital
	(In thousand of rupees.)			
Total expenditure according to Appropriation Accounts	24,22,17,49	13,50,48,50	1,82,12,50,90	64,22,52,72
<i>Deduct:-</i>				
Total of recoveries	..	..	99,95,43	16,47,20,30
Net Total expenditure as shown in Statement No. 10 of the Finance Accounts	24,22,17,49	13,50,48,50	1,81,12,55,47	47,75,32,42

The details of the recoveries referred to above are given in Appendix.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Haryana for the year ending 31st March 2009 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Haryana and the statements received from the Reserve Bank of India. Appendices in this compilation have been prepared directly from the information received from the Government of Haryana who is responsible to ensure the correctness of such information.

The treasuries, offices and or departments functioning under the control of the Government of Haryana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal/Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of the such audit. These offices are independent organization with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31st March 2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Haryana being presented separately for the year ended 31st March 2009.

Date:
Place:

(VINOD RAI)
Comptroller and Auditor General of India

Grant No. 1

Grant No. 1 - Vidhan Sabha

		Total grant or appropriation	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Head-				
2011 - Parliament/State/Union Territory Legislatures				
Voted -				
Original	16,86,31			
		24,22,70	22,81,16	-1,41,54
Supplementary	7,36,39			
Amount surrendered during the year				
(March 2009)				64,69
<i>Charged -</i>				
<i>Original</i>	<i>18,84</i>			
		<i>21,00</i>	<i>18,20</i>	<i>-2,80</i>
<i>Supplementary</i>	<i>2,16</i>			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				<i>1,12</i>
<i>Notes and comments :-</i>				

Grant No. 1- Concl.**Voted Grant**

1. Of the ultimate saving of Rs. 1,41.54 lakhs, Rs. 76.85 lakhs remained unsurrendered.
2. In view of the final saving of Rs. 1,41.54 lakhs, Rs. 7,36.39 lakhs obtained through supplementary estimates proved excessive.
3. Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
02- State/Union Territory Legislatures-			
103- Legislative Secretariat-			
98- Chief Parliamentary Secretary/Parliamentary Secretaries-			
O	50.40		
S	2,69.00	3,18.94	2,42.08
R	-0.46		-76.86

Augmentation of provision through supplementary estimates by Rs. 269 lakhs on account of meeting the expenditure on salary, grant-in-aid and payment of discretionary grants of Chief Parliamentary Secretaries and Parliamentary Secretaries proved excessive in view of the saving of Rs. 76.86 lakhs; reasons for which have not been intimated (August 2009).

99- Establishment-

98- Establishment Expenses-

O	15,06.91		
S	3,28.24	17,72.63	17,72.63
R	-62.52		..

Supplementary grant for meeting the expenditure on salary and dearness allowance due to revision of pay proved excessive in view of the saving of Rs. 62.52 lakhs owing mainly to non-payment of leave encashment to retirees and non-receipt of the Member of Legislative Assembly allowances (Rs. 54.55 lakhs), less expenditure on telephone/water/electricity charges of Haryana Vidhan Sabha/residence of Speaker & Deputy Speaker (Rs. 14.36 lakhs) and less availing of Leave Travel Concession (Rs. 3.19 lakhs) was partly offset by excess expenditure on dearness allowance (Rs. 6.26 lakhs) and hospitality due to more refreshment/lunch/dinner hosted in honour of visiting dignitaries (Rs. 4.41 lakhs).

Grant No. 2

Grant No. 2 - General Administration

	Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)
Revenue:			
Major Heads-			
2012 - President, Vice President /Governor, Administrator of Union Territories			
2013 - Council of Ministers			
2015 - Elections			
2051 - Public Service Commission			
2052 - Secretariat-General Services			
2053 - District Administration			
2220 - Information and Publicity			
2251 - Secretariat-Social Services			
3451 - Secretariat-Economic Services			
Voted -			
Original	3,12,12,21		
		4,02,11,12	3,87,06,34 -15,04,78
Supplementary	89,98,91		
Amount surrendered during the year			
(March 2009)			15,34,45

Grant No. 2- Contd.

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
<i>Charged -</i>				
<i>Original</i>	6,19,26			
		10,25,82	9,20,04	-1,05,78
<i>Supplementary</i>	4,06,56			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				
				1,17,02

Notes and comments :-

Revenue**Voted Grant**

1. Against the available saving of Rs. 15,04.78 lakhs, surrender of Rs. 15,34.45 lakhs on 31 March 2009 proved unrealistic.
2. In view of the overall saving of Rs. 15,04.78 lakhs, the supplementary grant of Rs. 89,98.91 lakhs obtained in March 2009 proved excessive.
3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head		Total grant	Actual expenditure	Excess +
		(In lakhs of rupees)		
2053- District Administration				
093- District Establishments-				
99- Establishment-				
O	51,78.79			
S	20,55.60	65,35.65	65,35.66	+0.01
R	-6,98.74			

Grant No. 2- Contd.

Augmentation of provision through supplementary estimates was to cover more expenditure on revision of pay scales. Saving mainly due to posts kept vacant (Rs.6,05.23 lakhs), reduction in the rates of dearness allowance on account of revision of pay (Rs. 74.76 lakhs) less expenditure on rent, rate and taxes (Rs. 25.74 lakhs), non-purchase of jeep (Rs. 10.02 lakhs) and slash in the rates of petrol/diesel prices (Rs. 10.01 lakhs) was partly offset by excess expenditure on purchase of furniture (Rs. 44.73 lakhs).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
094- Other Establishments-				
98- Copying Agency Establishment-				
O	1,14.16			
S	46.21	1,26.00	1,26.00	..
R	-34.37			

Augmentation of provision through supplementary estimates to cover more expenditure on revision of pay scales to the employees was reduced through reappropriation mainly due to posts kept vacant.

2052- Secretariat-General Services

090- Secretariate-

99- Chief Secretary-

98- Establishment Expenses-

O	25,03.86			
S	12,81.89	36,12.17	36,06.80	-5.37
R	-1,73.58			

Grant No. 2- Contd.

Augmentation of provision through supplementary estimates to cover more expenditure on account of revision of pay scales was reduced through reappropriation mainly due to delay in fixation of pay in the new scales (Rs. 1,42.45 lakhs) and less expenditure on rent, rate and taxes (Rs. 31.80 lakhs).

Reasons for the final saving of Rs. 5.37 lakhs have not been intimated (August 2009).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98-	Finance Department-			
	O	3,54.89		
	S	1,52.71	4,33.40	4,33.40 ..
	R	-74.20		
97-	Home Department-			
	O	2,07.03		
	S	89.77	2,65.44	2,65.44 ..
	R	-31.36		

Augmentation of provision in the above two cases through supplementary estimates to cover more expenditure on revision in the pay scales was reduced through reappropriation due to delay in fixation of pay in the new scales.

2013- Council of Ministers

105- Discretionary grant by Ministers-

O	15,55.00			
S	16,36.00	29,60.99	30,53.26	+92.27
R	-2,30.01			

Augmentation of provision through supplementary estimates was due to cover more expenditure on Chief Minister's Secretariat, grant-in-aid to Development and Panchayat Department and discretionary grant of Chief Minister/Ministers and State Ministers. Reduction in provision through reappropriation owing to enforcement of code of conduct (Rs. 1,73.66 lakhs) and less claiming of grant-in-aid by Ministers (Rs. 56.35 lakhs) proved excessive in view of the excess of Rs. 92.27 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 2- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3451- Secretariat-Economic Services			
102- District Planning Machinery-			
98- Strengthening of District-			
O	1,38.00		
		10.00	9.83
R	-1,28.00		-0.17
97- Strengthening of Planning Machinery at State Level-			
98- Establishment Expenses-			
O	94.00		
	
R	-94.00		..
Saving in the above two cases was surrendered through reappropriation due to posts kept vacant.			
090- Secretariat-			
99- Civil Secretariat-			
O	1,71.41		
S	62.36	1,89.40	1,89.40
R	-44.37		..

The provision augmented through supplementary estimates to cover more expenditure on revision of pay scales and payment of medical reimbursement bills was reduced through reappropriation mainly due to delay in fixation of pay in the new pay scales.

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2220- Information and Publicity				
60- Others-				
101- Advertising and visual Publicity-				
97- Exhibition-				
O	10,51.42			
S	9.32	9,58.05	9,51.76	-6.29
R	-1,02.69			
<p>Anticipated saving of Rs. 1,02.69 lakhs was mainly due to less purchase of hoardings (Rs. 77.34 lakhs), posts kept vacant (Rs. 14.29 lakhs) and less payment of wages (Rs. 5.57 lakhs).</p> <p>Reasons for the final saving of Rs. 6.29 lakhs have not been intimated (August 2009).</p>				
800- Other expenditure-				
97- Promotion of Cultural Activities-				
O	3,71.55			
S	4.22	3,01.08	2,97.08	-4.00
R	-74.69			

Anticipated saving of Rs. 74.69 lakhs was mainly due to less issue of grants-in-aid to Art & Cultural Organisations and Artists (Rs. 45.10 lakhs), posts kept vacant (Rs.12.50 lakhs) and less expenditure on electricity, water, telephone and Fax etc.

Reasons for the final saving of Rs.4 lakhs have not been intimated (August 2009).

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110- Publications-				
98- Publication of Publicity Literature-				
O	83.27			
S	80.51	1,12.72	1,12.23	-0.49
R	-51.06			
2051- Public Service Commission				
103- Staff Selection Commission-				
99- Establishment-				
O	2,61.76			
S	4,86.96	6,55.27	6,47.82	-7.45
R	-93.45			

The provision augmented through supplementary estimates to cover more expenditure on revision of pay scales and payment of advertisement bills etc. was reduced through reappropriation due to less publication of magazines.

The provision augmented through supplementary estimates to cover more expenditure on revision of pay scales and conduct of examination of various categories was reduced through reappropriation mainly due to delay in fixation of pay in the new scales (Rs. 72.04 lakhs) and non conducting of written examinations of various categories (Rs. 19.85 lakhs).

Reasons for the final saving of Rs.7.45 lakhs have not been intimated (August 2009).

2251- Secretariat-Social Services

090- Secretariat-

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Civil Secretariat-				
O	3,56.36			
S	1,34.59	3,94.67	3,94.67	..
R	-96.28			

The provision augmented through supplementary estimates to cover more expenditure on revision of pay scales was reduced through reappropriation mainly due to delay in fixation of pay in the new pay scales.

2015- Elections

103- Preparation and Printing of Electoral rolls-

98- Printing of Electoral Rolls-

O	2,90.00			
S	90.00	3,30.00	3,28.96	-1.04
R	-50.00			

The provision augmented through supplementary estimates to cover more expenditure on account of printing of electoral rolls was reduced through reappropriation due to receipt of less claims relating to printing of photo electoral roll.

105- Charges for conduct of elections to Parliament-

98- Bye-Elections-

O	25.50			
R	-25.50	..	..	..

Entire provision was surrendered through reappropriation due to non-holding of Lok Sabha bye election in the State.

Grant No. 2- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108- Issue of Photo Identity-Cards to Voters-			
O	1,72.67		
		1,51.50	-1.17
R	-20.00		

Reduction in provision through reappropriation was due to receipt of less number of claims of photography of electors.

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2053- District Administration			
094- Other Establishments-			
99- Sub-Divisional Establishment-			
O	7,38.93		
S	3,03.46	11,94.47	+0.01
R	1,52.07		

Excess of Rs. 1,52.07 lakhs was the net result of excess due to payment of arrears of pay and dearness allowance (Rs. 2,10.88 lakhs), excess expenditure under office expenses and POL (Rs. 39.20 lakhs) partly offset by saving mainly under wages, motor vehicles and Rent, Rates and Taxes (Rs. 93.83 lakhs).

2220- Information and Publicity

01- Films-

105- Production of films-

99- Production of Films-

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Establishment Expenses-				
O	1,61.35			
S	55.71	3,06.18	3,19.06	+12.88
R	89.12			

The excess of Rs.89.12 lakhs was the net result of excess expenditure on revision of pay scales and clearance of pending bills of petrol/diesel, purchase of computer system, laptops and other allied items for use of media centre (Rs. 103 lakhs) partly offset by saving due to less development of software (Rs. 9.84 lakhs) and less purchase of machinery and equipment (Rs. 4.69 lakhs).

Reasons for the final excess of Rs. 12.88 lakhs have not been intimated (August 2009).

2013- Council of Ministers

800- Other Expenditure-

99- Maintenance of the ministers residence / office-

O	3,02.50			
S	49.00	4,00.27	4,31.48	+31.21
R	48.77			

Augmentation of provision through supplementary estimates and reappropriation was due to cover more expenditure on renovation of Minister's residence/Office.

Reasons for the final excess of Rs. 31.21 lakhs have not been intimated (August 2009).

3451- Secretariat-Economic Services

101- Planning Commission / Planning Board-

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Field Staff-				
O	3,58.08			
		4,85.15	4,34.49	-50.66
R	1,27.07			

Augmentation of provision through reappropriation to cover more expenditure on salary and dearness allowance due to revision in the pay scales proved excessive in view of the saving of Rs. 50.66 lakhs; reasons for which have not been intimated (August 2009).

091- Attached Offices-

99- Revenue Department-

O	2,02.18			
S	25.24	2,83.00	2,73.46	-9.54
R	55.58			

Augmentation of provision through supplementary estimates and reappropriation was due to cover more expenditure on payment of 40% arrear to the employees due to revision of pay scales.

Reasons for the saving of Rs. 9.54 lakhs have not been intimated (August 2009).

Charged Appropriation

5. In view of the overall saving of Rs.1,05.78 lakhs, the supplementary appropriation of Rs.4,06.56 lakhs obtained in March 2009 proved excessive.

6. Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2051- Public Service Commission			

Grant No. 2- Concl.

Head	Total appropriation	Actual expenditure	Excess + Saving -
102- State Public Service Commission-			
99- Establishment-			
98- Establishment Expenses-			
<i>O</i>	2,54.27		
<i>S</i>	2,37.75	4,08.09	4,19.80 +11.71
<i>R</i>	-83.93		

Augmentation of provision through supplementary estimates to cover more expenditure on revision of pay scales and conduct of examination of various categories was reduced through reappropriation mainly due to posts kept vacant (Rs. 53.20 lakhs) and reduction in the rates of dearness allowance.

Reasons for the excess of Rs. 11.71 lakhs have not been intimated (August 2009).

2012- President, Vice President /Governor, Administrator of Union Territories			
03- Governor /Administrator of Union Territories-			
103- Household Establishment-			
99- Military Secretary and his establishment-			
<i>O</i>	74.66		
<i>S</i>	30.06	88.38	88.33 -0.05
<i>R</i>	-16.34		

Augmentation of provision through supplementary estimates to cover more expenditure on payment of arrear due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 13.92 lakhs).

Grant No. 3**Grant No. 3 - Home**

		Total grant or appropriation	Actual expenditure	Excess +
		(In thousands of rupees)		
Revenue:				
Major Heads-				
2014 - Administration of Justice				
2055 - Police				
2056 - Jails				
Voted -				
Original	9,49,68,67			
		12,33,67,47	12,45,13,34	+11,45,87
Supplementary	2,83,98,80			
Amount surrendered during the year				
(March 2009)				
				1,85,95
<i>Charged -</i>				
<i>Original</i>	<i>15,86,80</i>			
		<i>22,03,20</i>	<i>23,39,00</i>	<i>+1,35,80</i>
<i>Supplementary</i>	<i>6,16,40</i>			
<i>Amount surrendered during the year</i>				
				<i>Nil</i>
Capital:				
Major Head-				

Grant No. 3- Contd.

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Major Head-				
4055 - Capital Outlay on Police				
Voted -				
Original	78,88,28			
		78,88,28	78,42,00	-46,28
Supplementary	..			
Amount surrendered during the year				
(March 2009)				
				46,28

Notes and comments :-

Revenue:**Voted Grant**

1. The expenditure exceeded the grant by Rs. 11,45,87,266 ; the excess requires regularisation.
2. In view of the overall excess of Rs. 11,45.87 lakhs, the supplementary grant of Rs. 2,83,98.80 lakhs obtained in March, 2009 proved inadequate.
3. Excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
2055- Police			
109- District Police-			
99- District Police Force-			
O	5,65,69.55		
S	1,42,99.88	7,25,97.30	7,39,31.18 + 13,33.88
R	17,27.87		

Grant No. 3- Contd.

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts and revision of pay scales (Rs. 54,59.37 lakhs), more payment on motor vehicles (Rs. 2,01.91 lakhs) and increased rate of wages (Rs. 1,86.21 lakhs) was partly offset by saving due to reduction in the rates of dearness allowance (Rs. 26,73.78 lakhs), receipt on less claims of indoor medical reimbursement (Rs. 6,88.76 lakhs) and less payment of rewards to officials (Rs.6,47.71 lakhs) proved inadequate in view of the excess of Rs. 13,33.88 lakhs; reasons for which have not been intimated (August 2009).

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
101- Criminal Investigation and Vigilance-				
99- CID & SCRB-				
O	30,35.42			
S	7,67.16	43,81.47	43,81.22	-0.25
R	5,78.89			

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts and revision of pay scales (Rs. 4,39.07 lakhs), purchase of clothing articles and equipments (Rs.1,70.71 lakhs) and enhancement of daily allowance (Rs.13.84 lakhs) was partly offset by saving due to receipt of less claims of indoor medical reimbursement (Rs.52.37 lakhs).

98- Crime Law and Order-				
O	7,40.50			
S	4,60.60	13,77.11	13,77.36	+0.25
R	1,76.01			

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts and revision of pay scales (Rs. 2,38.78 lakhs) was partly offset by saving due to reduction in the rates of dearness allowance (Rs.38.85 lakhs) and less expenditure on secret sources.

003- Education and Training-				
99- Recruits Advance Training Centres-				
O	7,71.90			
S	2,12.84	11,84.68	11,84.68	..
R	1,99.94			

Grant No. 3- Contd.

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts and revision of pay scales (Rs. 1,07.91 lakhs), purchase of clothing articles and equipments (Rs.51.15 lakhs), repairs of buildings (Rs.40 lakhs), payment of advertisement bills (Rs.20 lakhs) was partly offset by saving due to reduction in the rates of dearness allowance (Rs.29.02 lakhs) and less claims of indoor medical reimbursement (Rs.27.01 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
111- Railway Police-			
99- Railway & Commando Force-			
O	35,82.00		
S	6,34.74	43,27.11	43,17.10 -10.01
R	1,10.37		

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts and revision of pay scales (Rs. 1,66.45 lakhs), repair of buildings (Rs. 18.50 lakhs), payment of advertisement bills (Rs.15.72 lakhs) was partly offset by saving due to less touring by officials/officers (Rs.45.41 lakhs), less claims of indoor medical reimbursement (Rs.31.82 lakhs) and less repair of vehicles (Rs.10.90 lakhs).

Reasons for the saving of Rs. 10.01 lakhs have not been intimated (August 2009).

116- Forensic Science-			
99- Forensic Science-Laboratory Staff-			
O	3,25.18		
S	58.50	4,30.35	4,30.33 -0.02
R	46.67		

The provision augmented through supplementary estimates and reappropriation to cover more expenditure on establishment, filling up of vacant posts, revision of pay scales (Rs.49.59 lakhs) and purchase of clothing articles and equipments (Rs.30 lakhs) was partly offset by saving due to posts kept vacant (Rs. 20.06 lakhs), less claims of indoor medical reimbursement (Rs.11.13 lakhs) and economy in expenditure (Rs.4.76 lakhs).

2014- Administration of Justice

105- Civil and Session Courts-

Grant No. 3- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96- Process-serving Establishment Subordinate Judges-				
O	7,40.02			
S	2,82.25	10,83.63	10,83.63	..
R	61.36			

The provision augmented through supplementary estimates and reappropriation due to payment of arrears of pay on account of revision of pay scales (Rs. 71.55 lakhs) was partly offset by saving due to reduction in the rates of dearness allowance and less receipt of indoor medical bills (Rs. 1.75 lakhs).

114- Legal Advisers and Counsels-

98- Director of Prosecution-

98- Establishment Expenses-

O	10,18.34			
S	6,53.86	17,50.56	17,17.42	-33.14
R	78.36			

Augmentation of provision through reappropriation to meet the payment of arrears due to revision of pay scales and filling up of posts of Head Constables and Constables proved excessive in view of the saving of Rs. 33.14 lakhs; reasons for which have not been intimated (August 2009).

4. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2055- Police			
003- Education and Training-			

Grant No. 3- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98-	Police Research & Training-			
	O	1,77.40		
	S	15,19.11	2,97.81	2,97.80
	R	-13,98.70		-0.01
104-	Special Police-			
99-	Haryana Armed Police-			
	O	64,75.14		
	S	11,07.99	69,56.34	69,54.84
	R	-6,26.79		- 1.50
98-	India Reserve Battalions-			
	O	23,47.50		
	S	17,28.08	34,37.53	35,86.34
	R	-6,38.05		+1,48.81
<p>The provision augmented in the above three cases through supplementary estimates to cover more expenditure on establishment due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant and reduction in the rates of dearness allowance.</p> <p>Reasons for the excess of Rs. 1,48.81 lakhs in the later case have not been intimated (August 2009).</p>				
115-	Modernisation of Police Force-			
99-	Purchase of Equipment-			
	O	30,00.00		
	S	9,61.14	38,65.33	38,65.33
	R	-95.81		..

Grant No. 3- Contd.

The provision augmented through supplementary estimates to cover more expenditure on 10 high speed interceptors for traffic police, outdoor surveillance system in Gurgaon and purchase of water cannon vehicle for National Capital Region was reduced through reappropriation due to decrease in rates of vehicles.

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
001- Direction and Administration-			
99- Central Police office and Ranges-			
O	8,92.65		
S	2,46.87	10,86.16	10,86.15 -0.01
R	-53.36		

The provision augmented through supplementary estimates to cover more expenditure on establishment. Saving of Rs.53.36 lakhs was due to receipt of less claims of indoor medical reimbursement (Rs.90.06 lakhs), less expenditure on motor vehicles and petrol/diesel due to less repairs and reduction in prices of petrol/diesel (Rs.53.69 lakhs), publication, advertisement and publicity (Rs.44.74 lakhs), touring/LTC (Rs.22.81 lakhs) and rewards to officials/personnels (Rs.5.90 lakhs) partly offset by excess expenditure on salary due to filling up of vacant posts, revision of pay scales (Rs.1,10.73 lakhs) and recruitment of Constables (Rs.55.35 lakhs).

114- Wireless and Computers-			
99- Wireless and Computer-			
O	31,64.70		
S	13,47.72	44,85.38	44,85.49 + 0.11
R	-27.04		

The provision was augmented through supplementary estimates to cover more expenditure on establishment. Saving of Rs.27.04 lakhs was the net result of saving mainly due to less purchase of material and supply (Rs.3,94.70 lakhs), non-implementation of information and technology project (Rs. 57.65 lakhs) and non-filling up of contract basis posts (Rs.36.56 lakhs) partly offset by excess expenditure on filling up of vacant posts and revision of pay scales to the employees (Rs.4,39.39 lakhs) and receipt of more medical reimbursement bills (Rs.21.56 lakhs).

2014- Administration of Justice

Grant No. 3- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
114- Legal Advisers and Counsels-				
99- Advocate General-				
98- Establishment Expenses-				
O	8,49.22			
S	3,02.35	10,10.51	10,10.05	-0.46
R	-1,41.06			
<p>The provision augmented through supplementary estimates for meeting the increased establishment cost was reduced through reappropriation mainly due to reduction in the rates of dearness allowance (Rs.96.38 lakhs), non fixation of pay in the revised scales of Sr. Deputy Advocate General/Deputy Advocate General, posts kept vacant (Rs.25.81 lakhs) and less purchase of furnishing items (Rs. 16.44 lakhs).</p>				
96- Haryana State Legal Service Authority (805) Jails Rules,1996-				
98- Establishment Expenses-				
O	1,23.32			
S	59.97	1,30.25	1,30.14	-0.11
R	-53.04			
<p>Augmentation of provision through supplementary estimates for meeting the increased establishment cost was reduced through reappropriation mainly due to posts kept vacant (Rs.47.36 lakhs).</p>				
105- Civil and Session Courts-				
95- District & Session Courts-Fast Track Courts-				
O	2,10.00			
		1,15.00	1,15.00	..
R	-95.00			

Grant No. 3- Contd.

Reduction in provision through reappropriation was due to functioning of eight fast track courts instead of sixteen.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97- Subordinate Judges-				
O	27,28.81			
S	9,49.94	36,26.43	36,26.43	..
R	-52.32			

The provision augmented through supplementary estimates to cover more expenditure on salary, dearness allowance, travelling expenses and medical reimbursement due to revision of the pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 49.28 lakhs).

2056- Jails

101- Jails-

99- Central District Jails including Borstal Institute and Juvenile Jail-

O	43,98.81			
S	16,10.84	59,60.69	59,77.98	+ 17.29
R	-48.96			

The provision was augmented through supplementary estimates to cover more expenditure on establishment due to revision of pay scales. Saving of Rs.48.96 lakhs was the net result of saving mainly due to revision of rates of dearness allowance (Rs. 88.95 lakhs) and economy measure adopted on telephone and electricity bills (Rs. 22.61 lakhs) was partly offset by excess expenditure on salary due to payment of arrears to the staff on account of revision of pay scales (Rs. 35.82 lakhs) and clearance of pending claims of prisoners (Rs. 21.68 lakhs).

Reasons for the excess of Rs. 17.29 lakhs have not been intimated (August 2009).

102- Jail Manufactures-

99- Central Jails-

O	67.10			
S	29.19	75.84	73.12	-2.72
R	-20.45			

Grant No. 3- Contd.

The provision augmented through supplementary estimates to cover more expenditure on establishment due to revision of pay scales, purchase of raw materials for manufacturing was reduced through reappropriation mainly due to non-finalization of purchases under material and supply from Director Supply & Disposal, Haryana, Chandigarh.

Defective Budgeting

5. A case of defective reappropriation issued by Finance Department is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014- Administration of Justice			
105- Civil and Session Courts-			
99- District and Sessions Judges-			
O	29,34.76		
S	10,40.85	40,74.01	39,55.97
R	98.40		-1,18.04

Augmentation of provision through supplementary estimates and reappropriation to meet the expenditure on payment of arrears due to revision of pay scales (Rs. 2,16.20 lakhs) was partly offset by saving due to non-payment of grant-in-aid to Judicial Academy (Rs. 100 lakhs) and less payment of ex-gratia (Rs.15 lakhs) proved injudicious in view of the saving of Rs. 1,18.04 lakhs which was due to non-clearance of arrears and reduction in the rates of dearness allowance owing to implementation of 6th Pay Commission.

Charged Appropriation

6. The expenditure exceeded the appropriation by Rs. 1,35,80,389 ; the excess requires regularisation. This is fourth successive year when this has happened.

Capital:**Voted Grant**

7. Saving occurred as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4055- Capital Outlay on Police			

Grant No. 03- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
207- State Police-			
96- Setting up of Modern Forensic Science Laboratory (FSL) in National Capital Region (NCR)-			
O	34,88.28		
		34,42.00	.. -34,42.00
R	-46.28		

Reduction in provision through reappropriation was due to revision of estimates under 'office building'.

Reasons for non-utilisation of the remaining provision of Rs. 3,442 lakhs have not been intimated (August 2009).

8. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4055- Capital Outlay on Police			
207- State Police-			
97- Police Station-			
O	29,97.00	57,02.53	+27,05.53
99- Office Building-			
O	14,03.00	21,39.48	+7,36.48

Reasons for the excess in the above both cases have not been intimated (August 2009).

Grant No. 4

Grant No. 4 - Revenue

	Total grant	Actual expenditure	Saving -
	(In thousands of rupees)		
Revenue:			
Major Heads-			
2029 - Land Revenue			
2030 - Stamps and Registration			
2245 - Relief on account of Natural Calamities			
2506 - Land Reforms			
3475 - Other General Economic Services			
Voted -			
Original	3,84,50,25		
Supplementary	..	3,84,50,25	2,26,97,66 -1,57,52,59
Amount surrendered during the year			
(March 2009)			1,59,60,83

Notes and comments :-

1. Against the available saving of Rs. 1,57,52.59 lakhs, surrender of Rs. 1,59,60.83 lakhs on 31 March 2009 proved unrealistic.
2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245- Relief on account of Natural Calamities			
05- Calamity Relief Fund-			
101- Transfer to Reserve Funds and Deposit Accounts- Calamity Relief Fund-			
99- State Contribution-			
O	1,43,99.00		
		71,99.50	71,99.50
R	-71,99.50		..
Reduction in provision through reappropriation was due to non-receipt of instalment from the Government.			
80- General-			
800- Other expenditure-			
99- Hail Storm Relief-			
O	50,50.00		
		19,88.37	20,02.92
R	-30,61.63		+14.55
98- Relief to fire sufferer-			
O	5,00.00		
		2,31.92	2,31.92
R	-2,68.08		..

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02-	Floods,Cyclones etc.-			
113-	Assistance for repairs/reconstruction of Houses-			
	O	3,50.00		
	R	-2,86.00	64.00	64.00 ..
111-	Ex-Gratia payments to bereaved families-			
	O	2,00.00		
	R	-1,92.00	8.00	8.00 ..
117-	Assistance to Farmers for purchase of live stock-			
	O	1,03.00		
	R	-1,01.99	1.01	1.01 ..
<p>Reduction in provision through reappropriation in the above five cases was due to less demand received from the Deputy Commissioners.</p> <p>Reasons for the excess of Rs. 14.55 lakhs in the first case have not been intimated (August 2009).</p>				
101-	Gratuitous Relief-			
97-	Supply of seeds,fertilizers and agricultural implements-			
	O	15,00.00		
	R	-12,04.55	2,95.45	2,95.45 ..

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99-	Food and Clothing-			
	O	2,50.00		
	R	-2,48.00	2.00	2.00 ..
98-	Supply of Medicines-			
	O	2,66.00		
	R	-2,40.66	25.34	29.34 +4.00
106-	Repairs and restoration of damaged roads and bridges-			
	O	5,00.00		
	R	-5,00.00	..	.. ..
110-	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works-			
	O	5,00.00		
	R	-5,00.00	..	.. ..
282-	Public Health-			
98-	Public Health-			
	O	5,00.00		
	R	-4,50.00	50.00	1,07.68 +57.68

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99-	Dewatering Operation-			
	O	5,00.00		
			4,29.97	-3.84
	R	-70.03		
122-	Repairs and restoration of damaged irrigation and flood control works-			
	O	5,00.00		
			1,08.86	+1,08.86
	R	-5,00.00		
105-	Veterinary care-			
	O	3,00.00		
			30.00	-0.02
	R	-2,70.00		
800-	Other expenditure-			
	O	1,00.00		
			21.93	..
	R	-78.07		
104-	Supply of Fodder-			
	O	50.00		
		
	R	-50.00		

Provision in the above eleven cases was reduced/surrendered through reappropriation due to non-occurrence of floods in the state during the year.

Reasons of expenditure of Rs. 1,08.86 lakhs without provision in the 8th case have not been intimated (August 2009).

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
114- Assistance to Farmers for purchase of Agricultural inputs-			
O 8,00.00			
R -8,00.00
193- Assistance to Local bodies/other non-Government Bodies/Institutions-			
O 3,50.00			
R -3,50.00
116- Assistance to Farmers for repairs of damaged tube wells, pump sets etc.-			
O 3,00.00			
R -3,00.00
102- Drinking Water Supply-			
O 1,00.00			
R -1,00.00

Entire provision in the above four cases was surrendered as no demand was received from Deputy Commissioners.

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01- Drought-				
104- Supply of Fodder-				
	O	2,00.00		
	R	-2,00.00	..	..
105- Veterinary Care-				
	O	2,00.00		
	R	-2,00.00	..	..
282- Public Health-				
	O	2,00.00		
	R	-2,00.00	..	..
800- Other expenditure-				
	O	2,00.00		
	R	-2,00.00	..	..

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
102- Drinking Water Supply-				
O	1,50.00			
R	-1,50.00	..	..	..
101- Gratuitous Relief-				
99- Supply of Medicines-				
O	1,00.00			
R	-1,00.00	..	..	..
Entire provision in the above six cases was surrendered due to non-occurrence of drought in the state during the year.				
2506- Land Reforms				
012- Statistics and Evaluation-				
97- Pilot Project on computerisation of land records in District-				
O	18,36.66			
R	-18,19.06	17.60	17.60	..
98- Scheme for the Strengthening of Revenue Administration and updating of land records-				
O	1,48.00			
R	-1,46.35	1.65	30.45	+28.80

Grant No. 4- Contd.

Reduction in provision in the above two cases through reappropriation was due to non-release of funds by the State Government.

Reasons for the excess of Rs. 28.80 lakhs in the later case have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2029- Land Revenue			
800- Other Expenditure-			
97- Construction of New Patwar Khana-			
O	2,00.00		
		1,66.72	..
R	-33.28		

Reduction in provision through reappropriation as no demand was received from the Deputy Commissioner Ambala, Mewat and Gurgaon.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2029- Land Revenue			
103- Land Records-			
98- District staff-			
98- Establishment Expenses-			
O	59,00.72		
		73,66.36	-3.61
R	14,65.64		

Grant No. 4- Contd.

Augmentation of provision through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales was partly offset by saving due to posts of Nambardars kept vacant.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- Headquarter Staff-				
O	60.23			
		1,19.63	1,19.62	-0.01
R	59.40			

Augmentation of provision through reappropriation to cover more expenditure on receipt of more ex-gratia claims (Rs. 45.51 lakhs) and payment of arrears of pay to the employees due to revision of pay scales (Rs. 15.94 lakhs) was partly offset by saving due to non-receipt of medical reimbursement bills (Rs. 1.08 lakhs) and economy measures (Rs. 0.70 lakhs).

2245- Relief on account of Natural Calamities

01- Drought-

101- Gratuitous Relief-

98- Supply of seeds, fertilizers and agricultural implements-

O	6,00.00			
		19,64.00	19,64.09	+0.09
R	13,64.00			

The provision was augmented through reappropriation to cover more expenditure on supply of seeds, fertilizers and agricultural implements as Bhiwani District was badly affected by drought in the year 2007-08 and losses were evaluated in current year.

2030- Stamps and Registration

02- Stamps-Non-Judicial-

101- Cost of Stamps-

99- Checking Staff-

O	6,46.58			
		11,98.15	11,98.73	+0.58
R	5,51.57			

Grant No. 4- Contd.

The provision was augmented through reappropriation to cover more expenditure on payment of pending bills of Government Press, Nasik.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102- Expenses on Sale of Stamps-			
99- Checking Staff-			
O	45.32		
		3,31.50	
R	2,86.18	3,31.50	..

The provision was augmented through reappropriation to cover more expenditure on payment of commission on sale of non-judicial stamp papers to stamp vendors.

2506- Land Reforms

102- Consolidation of Holdings-			
98- Consolidation of Holdings-			
O	4,24.44		
		5,16.30	
R	91.86	5,16.51	+0.21

Reasons for the excess of Rs. 91.86 lakhs have not been intimated (August 2009).

3475- Other General Economic Services

201- Land Ceilings (other than agricultural land)-

99- Agrarian Reforms Revenue-			
O	1,40.45		
		1,90.66	
R	50.21	1,90.76	+0.10

The provision was augmented through reappropriation mainly to cover more expenditure on salaries and dearness allowance due to revision of pay scales (Rs. 50.23 lakhs).

Grant No. 4- Concl.

4. Calamity Relief Fund :-

The Fund is intended to provide relief on account of natural calamities such as drought, flood, cyclones, fire etc. The scheme is operative from the year 1990-91. The contribution in the ratio of 75:25 is to be made to the Fund by the Government of India and State Government respectively.

The expenditure incurred out of the Fund is initially accounted for under the major head-"2245-Relief on account of Natural Calamities" Grant No.4-"Revenue" and subsequently transferred to the Fund before the close of accounts of the year.

By taking into account Rs.6,80,28.62 lakhs as opening balance at the credit of the Fund as on 1st April 2008 and credit of Rs.71,99.50 lakhs (Rs.53,99.50 lakhs by the Government of India and Rs.1800 lakhs by the State Government) during the year, accumulation in the Fund thus rose to Rs.7,52,28.12 lakhs. An amount of Rs.12,74.95 lakhs was financed as relief on the advice of the State Government. A sum of Rs. 62,77.48 lakhs was invested during the year, the investment from the Fund thereby increased to Rs. 8,11,36.77 lakhs. Rs. 1,64,87.44 lakhs on account of interest earned was also credited to the Fund. Nothing has been disinvested during the year. The balance at the credit of the Fund at the end of March 2009 was Rs. 9,04,40.61 lakhs (Cash Rs. 93,03.84 lakhs and investment Rs. 8,11,36.77 lakhs in various banks in the shape of Negotiable Certificate of Deposit).

As per para 9.3 of the scheme the accretion to the Fund together with the income earned on the investment of the Fund shall, till contrary instructions are issued by the Government of India, be invested in accordance with the following pattern:-

- (a) Central Government dated Securities,
- (b) Auctioned Treasury Bills,
- (c) Interest earning deposits and certificates of deposits with Scheduled Commercial Banks,
- (d) Interest earning deposits in Co-operative Banks,

An account of the transactions of the Fund is included in Statement Nos. 16 and 19 of the Finance Accounts 2008-2009.

Grant No. 5

Grant No. 5 - Excise and Taxation

	Total grant	Actual expenditure	Saving -
(In thousands of rupees)			
Revenue:			
Major Heads-			
2039 - State Excise			
2040 - Taxes on Sales, Trade etc.			
2045 - Other Taxes and Duties on Commodities and Services			
Voted -			
Original	70,47,48		
	92,80,50	87,40,22	-5,40,28
Supplementary	22,33,02		
Amount surrendered during the year (March 2009)			
			5,36,88

Notes and comments :-

1. Of the ultimate saving of Rs. 5,40.28 lakhs, Rs. 3.40 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 5,40.28 lakhs, the supplementary grant of Rs. 22,33.02 lakhs obtained in March 2009 proved excessive.
3. Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2040 - Taxes on Sales, Trade etc.			
001- Direction and Administration-			
98- District Staff-			
O	15,55.47		
S	5,14.61	17,78.28	17,78.28 ..
R	-2,91.80		

Grant No. 5- Contd.

The provision augmented through supplementary estimates to cover more expenditure on salary due to revision of pay scales, petrol rates and payment of pending advertisement bills proved excessive in view of the surrender of Rs. 2,91.80 lakhs through reappropriation mainly due to non-receipt of pay fixation orders of the employees and reduction in dearness allowance (Rs. 2,79.18 lakhs).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101- Collection Charges-				
99- Filed Staff-				
O	27,10.68			
S	8,64.78	34,59.37	34,59.37	..
R	-1,16.09			

The provision augmented through supplementary estimates due to revision of pay scales, high petrol rates and reimbursement of pending medical claims proved excessive in view of the surrender of Rs. 1,16.09 lakhs mainly due to less expenditure on dearness allowance due to revision of pay scales (Rs. 1,78.11 lakhs), petrol, oil and lubricants (Rs. 10.20 lakhs) and ex-gratia (Rs. 3.25 lakhs) was offset by excess expenditure on salary due to payment of 40 % arrears to the employees (Rs. 80.95 lakhs).

2045- Other Taxes and Duties on Commodities and Services

104- Collection Charges-Taxes on Goods and Passengers-

99- Taxes and Duties-

O	1,60.21			
S	42.75	1,49.95	1,49.95	..
R	-53.01			

The provision augmented through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales proved excessive in view of the surrender of Rs. 53.01 lakhs through reappropriation mainly due to non-receipt of pay fixation order and reduction in dearness allowance due to revision of pay scales (Rs. 50.86 lakhs).

Grant No. 5- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2039 - State Excise			
001- Direction and Administration-			
97- Provision for Police staff posted in Excise and Taxation Department-			
O	5,95.60		
S	1,66.58	7,34.61	7,34.59 -0.02
R	-27.57		

Augmentation of provision through supplementary estimates to cover more expenditure on revision of pay scales and payment of pending advertisement bills proved excessive in view of surrender of Rs. 27.57 lakhs through reappropriation mainly due to reduction in the dearness allowance rates (Rs. 61.46) offset by excess expenditure on payment of pay arrears of revised pay scales (Rs. 35.60 lakhs).

Grant No. 6

Grant No. 6 - Finance

	Total grant or appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
Revenue:			
Major Heads-			
2047 - Other Fiscal Services			
2048 - Appropriation for Reduction or Avoidance of Debt (all charged)			
2049 - Interest Payments (all charged)			
2054 - Treasury and Accounts Administration			
2071 - Pensions and other Retirement Benefits			
3454 - Census Surveys and Statistics			
Voted -			
Original	18,33,21,77		
		18,33,21,80	16,50,42,30
			-1,82,79,50
Supplementary	3		
Amount surrendered during the year			
(March 2009)			1,06,54,97
<i>Charged -</i>			
<i>Original</i>	<i>25,83,48,79</i>		
		<i>25,83,48,79</i>	<i>23,86,34,00</i>
			<i>-1,97,14,79</i>
<i>Supplementary</i>	<i>..</i>		

Grant No. 6- Contd.

Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
<i>Amount surrendered during the year</i>			
<i>(March 2009)</i>			
			1,90,71,40

Notes and comments :-

Voted Grant

1. Of the ultimate saving of Rs. 1,82,79.50 lakhs, Rs. 76,24.53 lakhs remained unsurrendered.
2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2071- Pensions and other Retirement Benefits			
01- Civil-			
101- Superannuation and Retirement Allowances-			
O	10,00,00.00		
		9,00,00.00	8,99,35.86
R	-1,00,00.00		-64.14
Reasons for the total saving of Rs.1,00,64.14 lakhs was due to receipt of less number of cases of superannuation than anticipated.			
104- Gratuities-			
O	3,75,00.00		
		3,73,50.00	3,40,32.93
R	-1,50.00		-33,17.07

Grant No. 6- Contd.

Total saving of Rs.34,67.07 lakhs was due to receipt of less number of cases of gratuities.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102- Commuted value of Pensions-			
O 2,49,00.00			
	2,40,00.00	2,30,56.97	-9,43.03
R -9,00.00			

Total saving of Rs.18,43.03 lakhs was due to receipt of less number of cases of commuted value of pensions.

105- Family Pensions-			
O 1,70,00.00	1,70,00.00	1,39,69.72	-30,30.28

Reasons for the final saving of Rs.30,30.28 lakhs was due to receipt of less number of cases than anticipated.

106- Pensionary charges in respect of High Court Judges-			
O 1,00.00	1,00.00	..	-1,00.00

Saving of Rs.100 lakhs was due to non-receipt of expenditure under this scheme.

2054- Treasury and Accounts Administration			
502- Expenditure Awaiting Transfer (EAT)-			
99- Banking Cash Transaction Tax (Bctt)-			
O 2,50.00			
	11.01	5.37	-5.64
R -2,38.99			

Grant No. 6- Contd.

Reduction in provision through reappropriation was due to receipt of less number of claims from banks.

Reasons for the final saving of Rs.5.64 lakhs have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2047- Other Fiscal Services			
103- Promotion of Small Savings-			
97- Awards to Districts-			
O	2,56.33		
		98.86	..
R	-1,57.47		

Reduction in provision through reappropriation was due to receipt of less number of claims from prize winners.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2054- Treasury and Accounts Administration			
097- Treasury Establishment-			
99- Treasury Staff-			
98- Establishment Expenses-			
O	12,07.88		
		14,59.06	+0.01
R	2,51.18		

Grant No. 6- Contd.

The provision augmented through reappropriation to cover more expenditure on payment of revised pay scales to the employees (Rs.2,72.53 lakhs), maintenance of computers (Rs.20.55 lakhs), reimbursement of medical claims (Rs.9.40 lakhs), wages (Rs.8.26 lakhs) and office expenses (Rs.8.16 lakhs) was offset by saving under rent, rates and taxes (Rs.44.83 lakhs), less touring by officers/officials (Rs.1.22 lakhs) and receipt of less claims for leave travel concession (Rs.1.12 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
098- Local Fund Audit-			
99- Headquarter Staff-			
98- Establishment Expenses-			
O	6,23.75		
		8,24.71	..
R	2,00.96		

The provision augmented through reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.1,98.32 lakhs), reimbursement of indoor medical claims (Rs.14.32 lakhs) was partly offset by saving due to posts kept vacant (Rs.6.24 lakhs), receipt of less number of claims for ex-gratia (Rs.3.75 lakhs) and non-purchase of computer accessories (Rs.0.61 lakhs).

095- Directorate of Accounts and Treasuries-			
99- Headquarter Staff-			
98- Establishment Expenses-			
O	1,35.47		
		1,67.99	-0.04
R	32.52		

Grant No. 6- Contd.

The provision augmented through reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.46.29 lakhs), reimbursement of medical claims (Rs.2.56 lakhs) was partly offset by saving due to less expenditure on ex-gratia due to receipt of less number of claims (Rs.10.40 lakhs), Motor vehicles (Rs.3.33 lakhs), less touring by officers/officials (Rs.1.04 lakhs), less expenditure on maintenance of computers (Rs.1 lakh) and as economy measure (Rs.0.65 lakh).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3454- Census Surveys and Statistics			
02- Surveys and Statistics-			
001- Direction and Administration-			
99- Economic and Statistical Organisation-			
98- Establishment Expenses-			
O	5,79.81		
		8,08.40	-27.58
R	2,28.59		

Augmentation of provision through reappropriation mainly to cover more expenditure on revision of pay scales (Rs.2,20.36 lakhs), office expenses (Rs.5.15 Lakhs), medical reimbursment (Rs.3.25 lakhs), increase in rates of honorarium (Rs.2.33 lakhs) and travelling allowance due to more tours by officers/officials (Rs.1.50 lakhs) was partly offset by saving due to receipt of less number of claims of ex-gratia (Rs.2.50 lakhs) and leave travel concession by the officials/officers (Rs.1.45 lakhs).

Reasons for the saving of Rs.27.58 lakhs have not been intimated (August 2009).

New Service

4. A case where expenditure was incurred by making provision of funds through reappropriation in contravention of provision contained Article 205 (i) of the constitution of India is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2071- Pensions and other Retirement Benefits			
01- Civil-			

Grant No. 6- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
117- Government contribution for defined Contribution Pension Scheme-			
99- Defined Contributory Pension Scheme-			
99- Government contribution to defined contribution pension scheme-			
O ..	50.00	..	-50.00
R 50.00			

The provision was made through reappropriation to made contribution to defined contribution pension scheme proved injudicious in view of the saving of Rs.50 lakhs; reasons for which have not been intimated (August 2009).

Finance Department should have made provision either through supplementary estimates or by taking an advance from the contingency fund.

Charged Appropriation

5. Of the ultimate saving of Rs.1,97,14.79 lakhs, Rs.6,43.39 lakhs remained unsurrendered.

6. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 7 below):-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2049- Interest Payments			
01- Interest on Internal Debt-			
101- Interest on Market Loans-			
99- Interest on Market loans Bearing Interest-			
O 4,75,58.66	3,71,73.82	3,71,73.82	..
R -1,03,84.84			

Saving of Rs.1,03,84.84 lakhs was due to lower rate of interest fixed by the Reserve Bank of India and availing of lesser market borrowing during the year 2008-09.

Grant No. 6- Contd.

Head	Total appropriation	Actual expenditure	Excess + Saving - (In lakhs of rupees)
200- Interest on Other Internal Debts-			
95- Loans from State Bank of India and other Banks-			
<i>O</i> 65,00.00			
	1,98.00	2,01.36	+3.36
<i>R</i> -63,02.00			
Reduction in provision through reappropriation was due to availing of lesser Cash Credit Limit for procurement.			
97- Loans from National Cooperative Development Corporation-			
<i>O</i> 5,85.69			
	3,97.98	3,98.28	+0.30
<i>R</i> -1,87.71			
Reduction in provision through reappropriation was due to less loans obtained from National Cooperative Development Corporation.			
60- Interest on Other Obligations-			
101- Interest on Deposits-			
<i>O</i>	4,50.00	3,56.07	-93.93
701- Miscellaneous-			
99- Telegramme charges for intimation of cash balance of the State Government by the Reserve Bank of India-			
<i>O</i>	50.00	15.03	-34.97

Grant No. 6- Contd.

Reasons in the above two cases have not been intimated (August 2009).

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
03- Interest on Small Savings, Provident Funds etc.-			
104- Interest on State Provident Funds-			
98- Interest on AIS(State Provident Fund to Govt. Servants of All India Services Officers)-			
<i>O</i>	2,07.00		
		1,80.00	1,70.82
			-9.18
<i>R</i>	-27.00		

Total saving of Rs.36.18 lakhs was due to less subscription in GPF.

7. Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2049- Interest Payments			
01- Interest on Internal Debt-			
200- Interest on Other Internal Debts-			
92- Interest on Loans from NCRPB-			
<i>O</i>	35,01.77		
		39,80.31	39,80.50
			+0.19
<i>R</i>	4,78.54		

Grant No. 06- Contd.

Augmentation of provision through reappropriation was due to obtaining of more loans from the Government of India.

Head	Total appropriation	Actual expenditure	Excess +
	(In lakhs of rupees)		
305- Management of Debt-			
99- Expenditure on issue of New Loans etc.-			
<i>O</i>	<i>1,10.00</i>	<i>1,58.05</i>	<i>+48.05</i>

Excess of Rs.48.05 lakhs was due to bill charges of newly floated loans by the Government.

Defective Budgeting

8. A case of defective reappropriation issued by the Finance Department is discussed below:-

Head	Total appropriation	Actual expenditure	Excess +
	(In lakhs of rupees)		
2049- Interest Payments-			
01- Interest on Internal Debt-			
200- Interest on Other Internal Debts-			
96- Loans from National Rural Credit (LTO) Fund of the NABARD-			
<i>O</i>	<i>62,21.85</i>		
		<i>47,87.24</i>	<i>64,33.31</i>
			<i>+16,46.07</i>
<i>R</i>	<i>-14,34.61</i>		

Reduction in provision through reappropriation due to lesser loan obtained from NABARD proved excessive in view of the excess of Rs. 16,46.07 lakhs which was due to more interest became due to NABARD.

Grant No. 6- Concl.

9. Consolidated Sinking Fund

The Fund is an Amortization Fund intended for redemption of market loans commencing from the financial year 2008-09. The Fund is operative from the year 2003-04. The contribution to the fund is required to be made by contra-debit to the Head “2048-Appropriation for reduction or avoidance of debt-101-Sinking Fund” at the modest scale of 1 to 3 percent of the outstanding open market loan as at the end of financial year beginning 2002-03. The Govt. has the discretion to increase the contribution to the Fund.

It is also open to the Govt. to invest in the fund from the General Revenues at any time or other resources at its discretion. The corpus of the Fund comprising the periodic contributions as well as the income accruing in the Fund by way of income on investment shall be kept outside the General Revenues of the State Government. The Fund shall be administered by the Central Accounts Section of the Reserve Bank of India subject to such directions/instructions as the Government may issue from time to time. The Government will pay to the Reserve Bank of India at the rate of 1/8 percent of one percent on the turnover of the Fund or at the rate to be mutually decided from time to time.

The contributions to the Fund shall remain intact until substantial amount is built. A review thereof is to be taken at an appropriate period from 2008-09.

The charges for redemption of open market loan will be debited to the Head “6003-Internal debt of the State Government -101-Market loan—particular loan”. On the maturity of the loan, equal amount from the Fund will be credited to the Head “8680-Miscellaneous Govt.Account-101-Ledger Balance Adjustment Account”.

By taking into account Rs.2,29,13 lakhs as opening balance at the credit of the Fund as on 1st April 2008 and credit of Rs. 60,12 lakhs (Rs. 47,43 lakhs contribution and Rs. 12,69 lakhs income on investment / interest rupees less adjusted in previous year), accumulation in the fund rose to Rs. 2,89,25 lakhs.

As per Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government of India Securities/State Government . Securities/Auctioned treasury bills of such maturities as the State Government determine from time to time in consultation with the Bank.

The entire balance of Rs. 2,89,25 lakhs has been invested through the Reserve Bank of India.

An account of the transactions of the Fund is included in Statement Nos. 16 and 19 of the Finance Accounts 2008-09.

Grant No. 7

Grant No. 7 - Other Administrative Services

		Total grant or appropriation	Actual expenditure	Saving -
				(In thousands of rupees)
Revenue:				
Major Heads-				
2058 - Stationery and Printing				
2070 - Other Administrative Services				
2075 - Miscellaneous General Services				
Voted -				
Original	12,49,73,27			
Supplementary	..	12,49,73,27	59,54,16	-11,90,19,11
Amount surrendered during the year				
(March 2009)				
				11,90,73,59
<i>Charged -</i>				
<i>Original</i>	<i>5,57,00</i>			
<i>Supplementary</i>	<i>..</i>	<i>5,57,00</i>	<i>..</i>	<i>-5,57,00</i>
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				
				<i>5,57,00</i>
Capital:				

Grant No. 7- Contd.

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Major Head-				
4058 -Capital Outlay on Stationery and Printing				
Voted -				
Original	..			
		4,00	..	-4,00
Supplementary	4,00			
Amount surrendered during the year				
(March 2009)				
				4,00

Notes and comments :-

Revenue:**Voted Grant**

1. Against the available saving of Rs. 11,90,19.11 lakhs, surrender of Rs. 11,90,73.59 lakhs on 31 March 2009 proved unrealistic.
2. Saving occurred mainly under the following heads (partly counter balanced by excess under certain others mentioned in Note 3 below):-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2075- Miscellaneous General Services			
800- Other expenditure-			
93- Reserve With Finance Department For Unforeseen Expenditure-			
O	12,00,00.00		
R	-12,00,00.00		

Reasons for non-utilisation of the provision have not been intimated (August 2009).

Grant No. 7- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070- Other Administrative Services			
800- Other expenditure-			
95- Haryana State Administrative Reforms Commission-			
O 1,43.00			
	62.72	62.72	..
R -80.28			
Reduction in provision through reappropriation was mainly due to posts kept vacant (Rs. 67.31 lakhs), less expenditure of rent, rates and taxes (Rs. 10 lakhs) and less purchase of vehicles (Rs. 2.83 lakhs)			
96- State Information Commission-			
98- Establishment Expenses-			
O 2,36.27			
	2,03.71	2,03.67	-0.04
R -32.56			

Anticipated saving of Rs. 32.56 lakhs was mainly due to non-purchase of certain items (Rs. 26.16 lakhs), less expenditure on rent, rate and taxes (Rs. 20 lakhs), non-appointment of more information commissioners (Rs.20.52 lakhs) and less receipt of medical reimbursement claims (Rs. 11.12 lakhs) offset by more expenditure on salary and dearness allowance due to revision of pay scales (Rs. 51.20 lakhs).

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070- Other Administrative Services			
104- Vigilance-			

Grant No. 7- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Strengthening of Planning Machinery-			
98- Establishment Expenses-			
O	8,27.18		
		11,11.27	11,69.90
			+58.63
R	2,84.09		
<p>The provision was augmented through reappropriation mainly to cover more expenditure on salary due to revision of pay scales (Rs. 1,97.31 lakhs), purchase of vehicles (Rs. 26.93 lakhs), increased petrol, oil and lubricants rates, (Rs. 26.83 lakhs), purchase of certain item (Rs. 19.34 lakhs), more touring by the officers (Rs. 17.90 lakhs) and reimbursement of medical bills (Rs. 12.71 lakhs) partly offset by less expenditure on dearness allowance (Rs. 15.71 lakhs) proved inadequate in view of the excess of Rs. 58.63 lakhs; reasons for which have not been intimated (August 2009).</p>			
107- Home Guards-			
99- Direction and Administration-			
O	7,33.80		
		10,17.46	10,17.46
			..
R	2,83.66		
<p>The provision was augmented through reappropriation mainly to cover more expenditure on salary, dearness allowance due to revision of pay scales of the employees (Rs. 2,63.85 lakhs), revision of Parade allowance, duty allowance (Rs.13.32 lakhs) and receipt of more indoor claims (Rs. 9.76 lakhs).</p>			
115- Guest Houses, Government Hostels etc.-			
99- Haryana Niwas Sec-3, Chandigarh-			
O	1,92.57		
		2,79.79	2,79.79
			..
R	87.22		

Grant No. 7- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
93- Expenditure on running of Civil Secretariat Canteen-				
O	1,12.84			
		1,49.49	1,49.49	..
R	36.65			
82- New Sectt. Canteen Sector-17, Chandigarh-				
O	62.27			
		89.03	89.03	..
R	26.76			
97- Canteen in M.L.A. Hostel-				
O	70.11			
		97.23	97.23	..
R	27.12			
92- Expenditure on running Vidhan Sabha Canteen-				
O	30.79			
		55.00	55.01	+0.01
R	24.21			

The provision in the above five cases was augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales and purchase of raw material.

Grant No. 7- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other expenditure-				
99- Expenditure on sale of surplus rural evacuee properties-				
98- Establishment Expenses-				
O	1,28.08			
		1,71.07	1,71.08	+0.01
R	42.99			
<p>The provision augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales (Rs. 44.17 lakhs) was partly offset by saving under travelling allowance due to less touring by the officers/officials (Rs. 1.36 lakhs).</p>				
106- Civil Defence-				
99- Direction and Administration-				
O	1,05.16			
		1,29.03	1,29.03	..
R	23.87			
<p>The provision augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales (Rs. 28.27 lakhs) was partly offset by saving due to less receipt of medical reimbursement and leave travel concession claims (Rs. 2.81 lakhs).</p>				
2058- Stationery and Printing				
103- Government Presses-				
99- Establishment and Printing Charges-				
O	5,44.71			
		6,32.17	6,32.05	-0.12
R	87.46			

Grant No. 7- Contd.

The provision augmented through reappropriation mainly to cover more expenditure on salary due to revision of pay scales (Rs. 1,15.63 lakhs) was partly offset by saving due to merger of dearness allowance with salary (Rs. 12.58 lakhs) less receipt of medical reimbursement claims (Rs. 4.86 lakhs) and less purchase of press material (Rs. 4.10 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104- Cost of Printing by Other Sources-			
99- Private presses-			
O 10.00			
	39.18	39.18	..
R 29.18			

The provision was augmented through reappropriation for making the payment of pending bills of printing charges to the private printers.

2075- Miscellaneous General Services

103- State Lotteries-

99- Expenditure on payment to agents, prizes money etc.-

O 17.70			
	43.50	45.04	+1.54
R 25.80			

Augmentation of provision through reappropriation mainly due to adjustment of pending contingency bills (Rs. 30.82 lakhs) was partly offset by saving due to ban on lottery (Rs. 4 lakhs).

Charged Appropriation

4. Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2075- Miscellaneous General Services			

Grant No. 7- Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
800- Other expenditure-			
90- Guarantee Redumption Fund transfer to Reserve Fund and Deposit Account (Major Head 8235)-			
<i>O</i>	5,12.00		
<i>R</i>	-5,12.00	..	..
Entire provision remained unutilised due to lesser investment in Guarantee Redumption Fund.			
2058- Stationery and Printing			
104- Cost of Printing by Other Sources-			
98- Other Government Presses-			
<i>O</i>	25.00		
<i>R</i>	-25.00	..	..
101- Purchase and Supply of Stationery Stores-			
99- Stationery Office and Stores-			
<i>O</i>	20.00		
<i>R</i>	-20.00		

Entire provision in the above two cases remained unutilised because no expenditure was incurred by the Punjab and Haryana High Court.

Grant No. 7- Contd.

5. Guarantee Redemption Fund: - The Fund is intended for meeting the obligations of the Government arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Undertakings or other bodies, invoked by the beneficiaries and not paid by the institutions on whose behalf guarantee was issued.

The Fund was constituted by State Government during 2003-04. The contribution to the Fund is required to be made by Contra-debit to the head "2075-Miscellaneous General services". The corpus of the Fund is to be strengthened by levy of guarantee fee on all borrowings of State Level Bodies to be raised against State guarantee. The guarantee fee so collected is deposited under the Major Head "0075-Miscellaneous General Services-108-Guarantee Fee". The contribution to the Fund is to be made periodically by debiting the head "2075-Miscellaneous General Services" where the required budget provision is made by the State Government and income on investment made from the Fund. The Fund shall be administrated by the Central Accounts Section of the Reserve Bank of India subject to such direction/instructions as the Government may issue from time to time. The Government will pay to the Reserve Bank of India at the rate of 1/8 percent of one percent on the turn over of the Fund or at the rate to be mutually decided from time to time.

By taking into account Rs.51,07.30 lakhs as opening balance at the credit of the Fund on 1st April 2008 and credit of Rs.398 lakhs (Rs.398 lakhs income on investment) accumulation in the Fund rose to Rs.55,05.30 lakhs.

The entire balance of Rs.55,05.30 lakhs has been invested through the Reserve Bank of India.

As per Para 8 of the Scheme, the accretions in the Fund are to be invested by the Reserve Bank of India in Government Securities/State Government Securities/Auctioned treasury bills of such maturities as the State Government determine from time to time in consultation with the Bank.

To meet the liability on account of claims to be paid when invoked by the beneficiaries, the investment instruments are to be sold for the amount to be liquidated in the following order:

- (a) Auctioned Treasury Bills
- (b) Central Government dated Securities
- (c) State Government Securities

An account of the transactions of the Fund is included in Statement Nos.16 and 19 of the Finance Accounts 2008-09.

Grant No.7-Concl.

6. *Expenditure met out of Depreciation Reserve Fund Government Presses:*

The expenditure under the grant includes Rs. 11.35 lakhs contributed to the Reserve fund during the year. The balance at the credit of this Fund on 31 March 2009 is shown below: -

Reserve Fund and the purpose	Opening Balance	Contribution during 2008-09	Interest on accumulation under the fund during 2008-09	Total amount credited to the fund	Expenditure during 2008-09	Balance on 31 March 2009
1	2	3	4	5	6	7
(In lakhs of rupees)						
Depreciation Reserve Fund (Government Presses)	3,76.12	11.35	25.41	36.76	..	412.88
To meet the cost of renewals and replacements of machinery and furniture in Government Presses						

The contributions to the Depreciation Reserve Fund (Government Presses) are made every year at certain rates on the book value of fixed assets. The Fund is also credited with the interest on accumulations.

An account of the transactions of the Funds is given in Statement No. 16 of the Finance Accounts 2008-2009.

Grant No. 8**Grant No. 8 - Buildings and Roads**

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Revenue:				
Major Heads-				
2059 - Public Works				
2216 - Housing				
3054 - Roads and Bridges				
Voted -				
Original	6,95,14,00			
		7,89,16,83	7,02,98,85	-86,17,98
Supplementary	94,02,83			
Amount surrendered during the year				
(March 2009)				
				18,70,99
<i>Charged -</i>				
<i>Original</i>	<i>15,00</i>			
		<i>15,00</i>	<i>96</i>	<i>-14,04</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				
				<i>Nil</i>
Capital:				
Major Heads-				
4058 - Capital Outlay on Stationery and Printing				
4059 - Capital Outlay on Public Works				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4210 - Capital Outlay on Medical and Public Health				
4211 - Capital Outlay on Family Welfare				

Grant No. 8- Contd.

		Total grant or appropriation	Actual expenditure	Excess+
		(In thousands of rupees)		
Major Heads-				
4216 - Capital Outlay on Housing				
4235 - Capital Outlay on Social Security and Welfare				
4250 - Capital Outlay on other Social Services				
4405 - Capital Outlay on Fisheries				
4851 - Capital Outlay on Village and Small Industries				
5053 - Capital Outlay on Civil Aviation				
5054 - Capital Outlay on Roads and Bridges				
Voted -				
Original	8,81,67,50			
		10,28,78,38	11,14,83,12	+86,04,74
Supplementary	1,47,10,88			
Amount surrendered during the year				Nil
<i>Charged -</i>				
<i>Original</i>	<i>2,00,00</i>			
		<i>2,50,00</i>	<i>4,26,81</i>	<i>+1,76,81</i>
<i>Supplementary</i>	<i>50,00</i>			
<i>Amount surrendered during the year</i>				<i>Nil</i>

Notes and comments :-

Revenue:**Voted Grant**

1. Of the ultimate saving of Rs. 86,17.98 lakhs, Rs. 67,46.99 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 86,17.98 lakhs, the supplementary grant of Rs. 94,02.83 lakhs obtained in March 2009 proved excessive.

Grant No. 8- Contd.

3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3054- Roads and Bridges			
80- General-			
797- Transfer to/from Reserve Funds/Deposit Account-			
99- Transfer to/from CRF-Inter Account Transfer-			
O	1,20,00.00		
		82,09.00	4,60.00
R	-37,91.00		-77,49.00

Anticipated saving of Rs. 3791 lakhs was due to allotment of less funds under the scheme.

Reasons for the final saving of Rs. 7749 lakhs have not been intimated (August 2009).

052- Machinery and Equipment-

99- Pro-rata of Machinery and Equipment charges transferred from Major head-2059-Public Works-

O	2,18.00		
		8,39.00	3,34.11
S	6,21.00		-5,04.89

Augmentation of provision through supplementary estimates on account of pro-rata charges of purchase of machinery and equipment proved excessive in view of the final saving of Rs. 5,04.89 lakhs; reasons for which have not been intimated (August 2009).

04- District and Other Roads-

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
337- Roadworks-			
99- District Roads-			
O	42,11.00		
		27,32.00	-15,19.11
R	-14,79.00	12,12.89	
Reduction in provision through reappropriation was due to late sanctioning of new works during the year.			
Reasons for the final saving of Rs. 15,19.11 lakhs have not been intimated (August 2009).			
96- Grant-in-Aid to HUDCO for repayment of Road works due to shortfall in Toll collection-			
O	50,00.00		
		31,22.36	-0.01
R	-18,77.64	31,22.35	
Reduction in provision through reappropriation was due to receipt of more Toll Tax.			
03- State Highways-			
337- Roadworks-			
O	81,19.00		
		49,35.00	+12,38.07
R	-31,84.00	61,73.07	
Reduction in provision through reappropriation was due to late sanctioning of new works during the year.			
Reasons for the excess of Rs. 12,38.07 lakhs have not been intimated (August 2009).			

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2059- Public Works				
80- General-				
001- Direction and Administration-				
96- Execution-				
	O	1,47,63.50		
	S	57,91.33	1,75,02.73	+7.66
	R	-30,52.10		
99- Direction-				
	O	10,67.00		
	S	3,89.37	10,79.96	-11.83
	R	-3,76.41		
97- Supervision-				
	O	8,53.00		
	S	3,49.14	9,05.22	+0.23
	R	-2,96.92		

Augmentation of provision in the above three cases through supplementary estimates to cover more expenditure on pay and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to non-fixation of pay in the revised pay scales.

Reasons for the excess of Rs. 7.66 lakhs in the first case and final saving of Rs. 11.83 lakhs in the second case have not been intimated (August 2009).

052- Machinery and Equipment-

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96- Machinery-				
O	4,10.00			
S	10,00.00	5,76.80	4,95.36	-81.44
R	-8,33.20			

Augmentation of provision through supplementary estimates to cover more expenditure on purchase of new vehicles and replacement of machinery was reduced through reappropriation mainly due to non sanction of minor works.

Reasons for the final saving of Rs. 81.44 lakhs have not been intimated (August 2009).

4. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
3054- Roads and Bridges				
04- District and Other Roads-				
337- Roadworks-				
98- Rural Roads-				
O	86,14.00			
S	15,00.00	2,09,01.00	2,24,53.56	+15,52.56
R	1,07,87.00			

Augmentation of provision through supplementary estimates and reappropriation to cover more expenditure on road works proved inadequate in view of the final excess of Rs. 15,52.56 lakhs; reasons for which have not been intimated (August 2009).

80- General-

800- Other expenditure-

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- Other expenditure-			
O	3.00	6,17.64	+6,14.64
Reasons for the excess of Rs. 6,14.64 lakhs have not been intimated (August 2009).			
001- Direction and Administration-			
98- Pro-rata Transfer of Establishment charges transferred from Major head 2059-Public works-			
O	67,79.00		
		1,02,87.00	1,05,44.33
			+2,57.33
S	35,08.00		
Augmentation of provision through supplementary estimates due to transfer of pro-rata charges owing to revision of pay scales proved inadequate in view of the excess of Rs. 2,57.33 lakhs; reasons for which have not been intimated (August 2009).			
2059- Public Works			
80- General-			
799- Suspense-			
O	1,50.00	8,87.96	+7,37.96
Reasons for the excess of Rs. 7,37.96 lakhs have not been intimated (August 2009).			
053- Maintenance and Repairs-			
99- Maintenance and Repairs-			
O	40,00.00		
		42,56.67	42,34.13
			-22.54
R	2,56.67		

The provision was augmented through reappropriation to cover more expenditure on maintenance and repair of non-residential buildings and special repair of residential buildings.

Reasons for the saving of Rs. 22.54 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
051- Construction-				
93- Public Works-				
O	16.00			
		36.24	45.15	+8.91
R	20.24			
The provision was augmented through reappropriation to cover more expenditure on maintenance and repair of client office building.				
Reasons for the excess of Rs. 8.91 lakhs have not been intimated (August 2009).				
60- Other Buildings-				
053- Maintenance and Repairs-				
99- Maintenance and Repairs-				
O	85,42.00			
		86,42.00	86,42.00	..
R	1,00.00			
The provision was augmented through reappropriation to cover more expenditure on maintenance and repair due to extra demand of funds by the client department.				
2216- Housing				
05- General Pool Accommodation-				
053- Maintenance and Repairs-				
99- Other Maintenance expenditure-				
88- General Maintenance & Repair-				
O	10,06.00			
		13,34.60	15,38.48	+2,03.88
R	3,28.60			

Grant No. 8- Contd.

The provision augmented through reappropriation to cover more expenditure on special repair of residential/ministerial staff houses (Rs. 3,38.60 lakhs) offset by saving due to less sanction of minor works by the client department (Rs.10 lakhs) proved inadequate in view of the excess of Rs. 2,03.88 lakhs; reasons for which have not been intimated (August 2009).

Defective Budgeting

5. A case of injudicious reappropriation issued by Finance Department is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2059- Public Works			
80- General-			
103- Furnishing-			
99- Rest Houses-			
O	35.00		
		17,38.04	17.20
R	17,03.04		-17,20.84

Augmentation of provision through reappropriation to cover more expenditure on purchase of store material and construction material at the fag end of the year proved unnecessarily as the actual expenditure did not come up even to the original provision.

Reasons for the saving of Rs. 17,20.84 lakhs have not been intimated (August 2009).

Charged Appropriation

6. Entire saving of Rs. 14.04 lakhs remained unsurrendered.

7. Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2059- Public Works			
80- General-			
105- Public Works Workshops-			
99- P.W.D. Workshop-			
O	15.00	0.96	-14.04

Reasons for the saving of Rs. 14.04 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.**Capital:****Voted Grant**

8. The expenditure exceeded the grant by Rs. 86,04,74,019 ; the excess requires regularisation.

9. Excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5054- Capital Outlay on Roads and Bridges			
04- District & Other Roads-			
337- Road works-			
99- District Roads-			
O	99,57.00		
		1,25,05.00	1,55,50.84
R	25,48.00		+30,45.84
03- State Highways-			
101- Bridges-			
99- 1 Construction of H.L. Bridge over Tangri Nadi on Ambala- Naraingarh Road-			
O	25,70.00		
		35,98.00	58,77.22
R	10,28.00		+22,79.22

The provision in the above two cases augmented through reappropriation to complete the ongoing works proved inadequate in view of the excess of Rs. 30,45.84 lakhs in the first case and Rs. 22,79.22 lakhs in the later case; reasons for which have not been intimated (August 2009).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
337- Road works-			
99- 1 Widening and Strengthening Panipat -Asandh Road from K.M. 0.44 in Karnal and Jind Distt.-			
O	2,62,17.00		
		2,46,42.25	2,78,23.81
R	-15,74.75		+31,81.56

Reduction in provision through reappropriation was due to late sanction of new works proved injudicious in view of the excess of Rs. 31,81.56 lakhs; reasons for which have not been intimated (August 2009).

80- General-

800- Other Expenditure-

.. 13,81.34 +13,81.34

Reasons for making expenditure without provision of funds have not been intimated (August 2009).

4250- Capital Outlay on other Social Services

800- Other expenditure-

99- Training Building-

99- Works-

O 31,00.00

S 20,25.43

55,25.96 86,15.28 +30,89.32

R 4,00.53

The provision augmented through supplementary estimates and reappropriation to complete the ongoing works proved inadequate in view of the excess of Rs. 30,89.32 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
4059- Capital Outlay on Public Works				
60- Other Buildings-				
051- Construction-				
99- Public Works-				
O	3,00.00			
		9,80.00	21,66.04	+11,86.04
R	6,80.00			
<p>The provision was augmented through reappropriation to cover more expenditure on ongoing works of Engineer-in-Chief Office and Architect building proved inadequate in view of the excess of Rs. 11,86.04 lakhs; reasons for which have not been intimated (August 2009).</p>				
98- Administration of Justice-				
O	20,00.00			
S	20,97.47	50,48.85	47,41.74	-3,07.11
R	9,51.38			
<p>The provision augmented through supplementary estimates and reappropriation to cover more expenditure on construction of Judicial Complexes in the State and transfer of funds to Engineering Department proved excessive in view of the saving of Rs. 3,07.11 lakhs; reasons for which have not been intimated (August 2009).</p>				
80- General-				
051- Construction-				
97- Haryana Public Service Commission-				
O	15.00			
		1,10.00	1,17.43	+7.43
R	95.00			

The provision was augmented through reappropriation to complete the ongoing works.

Reasons for the final excess of Rs. 7.43 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4202- Capital Outlay on Education, Sports, Art and Culture			
01- General Education-			
203- University and Higher Education-			
99- College Buildings-			
O	19,00.00		
S	5,00.00	34,00.00	41,78.85
R	10,00.00		
<p>The provision augmented through supplementary estimates and reappropriation to cover more expenditure on completion of ongoing works proved inadequate in view of the excess of Rs. 7,78.85 lakhs; reasons for which have not been intimated (August 2009).</p>			
02- Technical Education-			
104- Polytechnics-			
99- Polytechnics Buildings-			
O	23,00.00	40,03.98	+17,03.98
<p>Reasons for the excess of Rs. 17,03.98 lakhs have not been intimated (August 2009).</p>			
4210- Capital Outlay on Medical and Public Health			
01- Urban Health Services-			
110- Hospital and Dispensaries-			
99- Buildings-			
O	7,50.00		
R	4,50.00	12,00.00	13,99.52
			+1,99.52

The provision augmented through reappropriation to complete the ongoing works proved inadequate in view of the excess of Rs. 1,99.52 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
02- Rural Health Services-				
101- Health sub-centres-				
99- Buildings-				
O	50.00			
		10.00	3,99.83	+3,89.83
R	-40.00			
<p>Reduction in provision through reappropriation was due to non-sanction of new works proved injudicious in view of the excess of Rs. 3,89.83 lakhs; reasons for which have not been intimated (August 2009).</p>				
03- Medical Education Training and Research-				
101- Ayurveda-				
99- Buildings-				
O	5.00			
		1,05.00	3,20.16	+2,15.16
R	1,00.00			
<p>The provision augmented through reappropriation to complete ongoing works proved inadequate in view of the excess of Rs. 2,15.16 lakhs; reasons for which have not been intimated (August 2009).</p>				
4235- Capital Outlay on Social Security and Welfare				
02- Social Welfare-				
102- Child Welfare-				
99- Construction of Anganwari Centres-				
O		5,53.80	11,85.98	+6,32.18

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103- Women's Welfare-			
99- Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows-			
O	10.00	1,29.55	+1,19.55
Reasons for the excess of Rs. 6,32.18 lakhs in the first case and Rs. 1,19.55 lakhs in the later case have not been intimated (August 2009).			
4216- Capital Outlay on Housing			
01- Government Residential Buildings-			
106- General Pool Accommodation-			
98- District Administration-			
O	6,65.00		
S	6,33.00	15,63.50	17,47.25 +1,83.75
R	2,65.50		

Augmentation of provision through supplementary estimates and reappropriation to cover more expenditure for the construction of residential buildings for Administration of Justice and excess payment on salary and machinery & equipments proved inadequate in view of the excess of Rs. 1,83.75 lakhs; reasons for which have not been intimated (August 2009).

10. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5054- Capital Outlay on Roads and Bridges			
04- District & Other Roads-			
337- Road works-			

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Rural Roads-				
O	2,06,56.00			
S	49,50.00	2,19,55.75	2,01,90.83	-17,64.92
R	-36,50.25			
<p>Augmentation of provision through supplementary estimates for improvement and upgradation of State roads was reduced through reappropriation due to late sanction of new works.</p> <p>Reasons for the final saving of Rs. 17,64.92 lakhs have not been intimated (August 2009).</p>				
80- General-				
004- Research-				
99- Research-				
O	4,00.00			
		2,00.00	8.80	-1,91.20
R	-2,00.00			
<p>Anticipated saving of Rs. 200 lakhs was due to less research and testing works during the year.</p> <p>Reasons for the final saving of Rs. 1,91.20 lakhs have not been intimated (August 2009).</p>				
052- Machinery and Equipment-				
99- Tools and Plant charges transferred from Major Head-2059-Public Works-				
O		1,00.00	..	-1,00.00
4202- Capital Outlay on Education, Sports, Art and Culture				
02- Technical Education-				
789- Special Component Plan for Scheduled Castes-				

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Construction of Hostels for Scheduled Castes Students in Polytechnics-			
O	15,00.00	..	-15,00.00
Reasons in the above two cases for non-utilisation of funds have not been intimated (August 2009).			
03- Sports and Youth Services-			
101- Youth Hostels-			
99- Buildings (Youth Hostels)-			
O	1,50.00		
S	8,87.38	4,10.54	-4.46
R	-6,22.38		
Augmentation of provision through supplementary estimates for meeting 10 Lane Synthetic Athletic Track and Synthetic Lawn Tennis Court at Moti Lal Nehru School of Sports at Rai (Sonepat) was reduced through reappropriation due to non-sanction of new works.			
01- General Education-			
203- University and Higher Education-			
98- Construction of Building of Shiksha Sadan at Panchkula-			
O	4,50.00		
		54.46	-2,75.54
R	-1,20.00	3,30.00	
Reasons for the total saving of Rs. 3,95.54 lakhs have not been intimated (August 2009).			
202- Secondary Education-			

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- Secondary School Buildings-				
O	5,00.00			
		3,50.00	3,71.25	+21.25
R	-1,50.00			
4210- Capital Outlay on Medical and Public Health				
03- Medical Education Training and Research-				
105- Allopathy-				
99- Buildings-				
O	30,00.00			
		16,50.00	16,87.34	+37.34
R	-13,50.00			
Reduction in provision in the above two cases through reappropriation was due to non-sanction of new works.				
Reasons for the excess of Rs. 21.25 lakhs in the first case and Rs. 37.34 lakhs in the later case have not been intimated (August 2009).				
101- Ayurveda-				
98- Construction of Building of Govt. Institute of ISM&R Panchkula and Directorate of Ayurveda in the Campus of Institute-				
O	3.00			
		1,33.50	..	-1,33.50
S	1,30.50			

Reasons for non-utilisation of funds have not been intimated (August 2009).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
02- Rural Health Services-				
104- Community Health Centres-				
99- Buildings-				
O	4,50.00			
		2,80.00	1,42.65	-1,37.35
R	-1,70.00			
103- Primary Health Centres-				
99- Buildings-				
O	7,00.00			
		4,50.00	4,64.37	+14.37
R	-2,50.00			

Reduction in provision in the above two cases was due to non-sanction of new works.

Reasons for the final saving of Rs. 1,37.35 lakhs in the first case and excess of Rs. 14.37 lakhs in the later case have not been intimated (August 2009).

4250- Capital Outlay on other Social Services

789- Special Component Plan for Schedule Castes-

98- Training building for SC wings-

O	11,00.00			
		13,00.00	..	-13,00.00
R	2,00.00			

Augmentation of provision through reappropriation due to completion of ongoing works.

Reasons for the saving of Rs. 1300 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
800- Other expenditure-			
98- Upgradation of I.T.I. into Centre of Excellence (Central Plan)-			
O	10,00.00	4,91.53	-5,08.47
Reasons for the saving of Rs. 5,08.47 lakhs have not been intimated (August 2009).			
95- Purchase of Land & Construction of Building for Directorate of IT&VE-			
O	1,75.00	..	-1,75.00
Reasons for non-utilising the whole provision of Rs. 175 lakhs have not been intimated (August 2009).			
4059- Capital Outlay on Public Works			
60- Other Buildings-			
051- Construction-			
96- Jails-			
O	25,68.00		
		17,65.00	19,88.98
R	-8,03.00		+2,23.98
Reduction in provision through reappropriation was due to non-sanction of new works.			
Reasons for the excess of Rs. 2,23.98 lakhs have not been intimated (August 2009).			
97- Excise & Taxation-			
O	50.00		
		2,50.00	..
S	2,00.00		-2,50.00

Grant No. 8- Contd.

Augmentation of provision through supplementary estimates for construction of office building proved injudicious in view of the saving of entire provision; reasons for which have not been intimated (August 2009).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
70- Yojna Bhawan-				
O	50.00			
S	1,50.00	1,60.00	..	-1,60.00
R	-40.00			

Augmentation of provision through supplementary estimates for construction of Yojna Bhawan at Panchkula was reduced through reappropriation due to receipt of allotment at the end of the financial year.

Reasons for the final saving of Rs. 160 lakhs have not been intimated (August 2009).

01- Office Buildings-

051- Construction-

72- Scheme for construction of office building of State Election Commission-

98- Construction of Office Building-

O	..			
S	1,92.00	2,23.00	..	-2,23.00
R	31.00			

Augmentation of provision through supplementary estimates and reappropriation for construction of office building and completion of ongoing works proved injudicious in view of the saving of entire provision; reasons for which have not been intimated (August 2009).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- District Administration-				
O	19,50.00			
S	8,00.00	29,19.57	26,14.20	-3,05.37
R	1,69.57			

Augmentation of provision through supplementary estimates and reappropriation for payment of land compensation, construction of mini secretariat and completion of ongoing works proved excessive in view of the saving of Rs. 3,05.37 lakhs; reasons for which have not been intimated (August 2009).

4216- Capital Outlay on Housing

01- Government Residential Buildings-

106- General Pool Accommodation-

96- Public Works

O	90.00			
S	12,85.00	7,90.00	8,78.38	+88.38
R	-5,85.00			

Augmentation of provision through supplementary estimates for construction of more residential buildings, excess payment on salaries and machinery & equipment was reduced through reappropriation due to non sanction of new works.

Reasons for excess of Rs. 88.38 lakhs have not been intimated (August 2009).

99- Administration of Justice-

O	50.00			
S	3,50.00	4,00.00	2,52.34	-1,47.66

The provision was augmented through supplementary estimates for construction of residential buildings and excess payment of salaries and machinery & equipment.

Reasons for the saving of Rs. 1,47.66 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4235- Capital Outlay on Social Security and Welfare			
02- Social Welfare-			
789- Special Component Plan for Scheduled Castes for State Plan Scheme-			
99- Construction of Building for Anganwari centres in Scheduled Castes Population area-			
O	4,47.20	..	-4,47.20
800- Other expenditure-			
81- Implementation of J.J.Act-			
98- Observation Home-			
O	2,18.00		
S	67.10	2,84.10	..
R	-1.00		
103- Women's Welfare-			
98- Construction of Building for Directorate-			
O	1,00.00	..	-1,00.00

Reasons for non-utilisation of funds in the above three cases have not been intimated (August 2009).

5053- Capital Outlay on Civil Aviation

60- Other Aeronautical Services-

800- Other Expenditure-

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Maintenance of Aerodromes-				
O	5.00			
S	1,26.00	60.00	57.44	-2.56
R	-71.00			

Augmentation of provision through supplementary estimates for making payment of land of Bhiwani Airport and boundry wall of Hisar and Karnal Airport was reduced through reappropriation; detailed reasons for which have not been intimated (August 2009).

Reasons for the final saving of Rs. 2.56 lakhs have not been intimated (August 2009).

Defective Budgeting

11. Two cases of injudicious reappropriation issued by Finance Department is discussed below:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4851- Capital Outlay on Village and Small Industries				
102- Small scale Industries-				
99- Extension of existing Quality Marking Centres-				
O	2.00			
S	71.00	1.00	69.24	+68.24
R	-72.00			

Augmentation of provision through supplementary estimates for dismantling of condemned buildings, reconstruction of government building and Quality Marking Centre for Textile Goods, Panipat was reduced through reappropriation due to non-sanction of new works proved injudicious in view of the excess of Rs.68.24 lakhs; reasons for which have not been intimated (August 2009).

5054- Capital Outlay on Roads and Bridges

04- District & Other Roads-

789- Special Component plan for Scheduled Castes-

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Construction/Widening/Strengthening and Special repair of Roads in the Scheduled Castes population area-			
O	19,00.00		
		37,49.00	18,54.66
R	18,49.00		-18,94.34

Augmentation of provision through reappropriation due to sanction of more new works proved unrealistic as the actual expenditure did not come up even to the original provision.

Reasons for the saving of Rs. 18,94.34 lakhs have not been intimated (August 2009).

Charged Appropriation

12. The expenditure exceeded the appropriation by Rs. 1,76,80,622 ; the excess requires regularisation.

13. Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
5054- Capital Outlay on Roads and Bridges			
80- General-			
800- Other Expenditure-			
99- Research-			
O	2,00.00		
		2,50.00	4,26.81
S	50.00		+1,76.81

The provision was augmented through supplementary estimates on account of payment released for the award announced by different Hon'ble Courts.

Reasons for the final excess of Rs. 1,76.81 lakhs have not been intimated (August 2009).

Grant No. 8- Contd.

14. *The review of Direction and Administration/Machinery and Equipment Charges in the Public Works Department, Buildings and Roads Branch Heads-2059 Public Works, 2216-Housing, 3054-Roads and Bridges, 4059 -Capital Outlay on Public Works, 4216-Capital Outlay on Housing and 5054-Capital Outlay on Roads and Bridges:-*

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2006-2007, 2007-2008 and 2008-2009 is compared as under:-

Year	Works Outlay	Direction and Administration charges	Machinery and Equipment charges	Percentage Direction and Administration charges to works outlay	Machinery and Equipment charges to works outlay
(In lakhs of rupees)					
2006-2007	7,75,89.26	1,80,05.28	9,48.87	23.20	1.22
2007-2008	9,77,55.98	2,05,63.73	13,11.23	21.03	1.34
2008-2009	12,56,81.98	2,81,69.02	22,20.42	22.41	1.77

15. *Suspense transactions :-* The expenditure under the grant includes Rs. 2,77,43.52 lakhs under the head "Suspense".

The head 'Suspense' is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of accounts, are carried forward from year to year. The 'Suspense' head has four sub-divisions viz.

- (i) Purchases,
- (ii) Stock,
- (iii) Miscellaneous Public Works Advances, and
- (iv) Workshop Suspense

The nature and the accounting of the transactions under each of these sub-divisions are explained below:-

- (i) *Purchases :-* This sub head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till balance is entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.
- (ii) *Stock :-* This sub head is charged with all expenditure connected with acquisition of stock materials and with manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed off and the value of materials in stock plus unadjusted charges etc., connected with manufacture, if any.
- (iii) *Miscellaneous Public Works Advances :-* This sub head records :-
 - (a) sales of material on credit;
 - (b) expenditure on deposit works incurred before receipt of contribution or in excess of contribution received;

Grant No. 8- Concl.

- (c) losses and retrenchments ; and
 (d) other items awaiting adjustment.

The debit balance under this head would, therefore, normally represents amounts recoverable.

(iv) *Workshop Suspense*:- The charges for jobs executed for other operations in departmental workshop are debited to this sub-head pending their recovery or adjustment. The balance under "Workshop Suspense", therefore, represents expenditure on jobs in progress at the end of the year in Public Works Workshops.

The details of transactions under "Suspense" in the grant during the year 2008-2009 together with the opening and closing balances were as follows:-

<i>Sub-heads of</i>	<i>Opening balance</i>	<i>Debit</i>	<i>Credit</i>	<i>Closing balance</i>
<i>Suspense</i>	<i>Debit+</i>			<i>Debit+</i>
	<i>Credit -</i>			<i>Credit -</i>
	(In lakhs of rupees)			
Purchase	-21.18	..	..	-21.18
Stock	+27,06.10	1,55,04.23	1,47,88.19	+34,22.14
Miscellaneous				
Works Advances	+ 64,91.32	1,22,39.29	1,20,64.67	+66,65.94
Total	+ 91,76.24	2,77,43.52	2,68,52.86	+1,00,66.90

16. Subventions from the Central Road Fund :- The additional revenue realised from increase in excise and import duties on motor spirit is credited to a Fund 'Central Road Fund ' constituted by the Government of India. From this Fund subventions are made to the States and Union Territories for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited as grant from the Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant No. "8-Buildings and Roads").

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

Subvention amounting to Rs. 460 lakhs was received during the year 2008-09 and there was a credit balance of Rs. 2,83,55.83 lakhs unadjusted at the end of the year 2007-08. Against the total amount of Rs. 2,88,15.83 lakhs, an amount of Rs. 70,81.56 lakhs was spent out of balance of deposit amount during the year 2008-09 thus, leaving a balance of Rs. 2,17,34.27 lakhs at the credit of deposit account as on 31.03.2009.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 2008-2009.

Grant No. 9**Grant No. 9 - Education**

		Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)	
Revenue:				
Major Heads-				
2202 - General Education				
2203 - Technical Education				
2204 - Sports and Youth Services				
2205 - Art and Culture				
Voted -				
Original	33,29,46,05			
		40,14,30,00	38,54,29,82	-1,60,00,18
Supplementary	6,84,83,95			
Amount surrendered during the year (March 2009)				
				1,18,78,87
<i>Charged -</i>				
<i>Original</i>	5			
		5	..	-5
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (March 2009)</i>				
				5

Notes and comments :-

Voted Grant

1. Of the ultimate saving of Rs. 1,60,00.18 lakhs, Rs. 41,21.31 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 1,60,00.18 lakhs, the supplementary grant of Rs. 6,84,83.95 lakhs obtained in March, 2009 proved excessive.

Grant No. 9- Contd.

3. Saving was the net result of saving under certain heads and excess under certain other heads. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202- General Education			
02- Secondary Education-			
109- Government Secondary Schools-			
88- Sarva Shiksha Abhiyan-			
O	40,00.00		
R	-40,00.00	..	..

Entire provision was surrendered through reappropriation due to non-receipt of guidelines/modalities under 'Sarva Shiksha Abhiyan' from Government of India.

94- Area Incentive Programme for Educationally Backward Minority-			
O	9,66.16		
R	-9,66.16	..	..

Entire provision was surrendered through reappropriation due to non clearance of the departmental proposal.

91- Opening of Model Schools in the State-			
O	12,00.00		
R	-7,95.10	4,04.90	4,04.90

Reduction in provision through reappropriation was due to non-receipt of additional requirements from Principals for construction purposes under 'Opening of Model Schools'.

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
89- Edusat Project For Secondary Education-			
O	7,50.00		
		2,50.00	..
R	-5,00.00		

Reduction in provision through reappropriation was due to economy measures.

99- Teaching Staff including other Establishments-

99- Information Technology-

O	8,40.00		
		5,02.12	..
R	-3,37.88		

Reduction in provision through reappropriation was due to deployment of less faculty by the contracting agency.

98- Expansion of Facilities Classes IX-XI
Institutional-

O	16,65.80		
		14,72.35	..
R	-1,93.45		

Reduction in provision through reappropriation due to late finalization of contract rate of dual desk (Rs. 3,80.65 lakhs) was offset by excess expenditure on salary, dearness allowance, medical reimbursement and office expenses due to new upgradation of schools and revision of pay scales (Rs. 1,87.20 lakhs).

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
90- Development of soft skill in Schools-				
O	1,60.00			
R	-1,60.00	..	..	..
Entire provision was surrendered through reappropriation due to non-implementation of the scheme.				
001- Direction and Administration-				
97- Computer Literacy and Studies in School-				
O	33,50.00			
R	-16,83.34	16,66.66	16,61.66	-5.00
Anticipated saving of Rs. 16,83.34 lakhs was due to non-utilization of 1st instalment of grant-in-aid under the scheme.				
Reasons for the final saving of Rs. 5 lakhs have not been intimated (August 2009).				
99- Administrative staff-				
O	21,65.80			
S	3,04.00	21,00.11	21,00.11	..
R	-3,69.69			

The provision augmented through supplementary estimates to cover more expenditure on salary due to revision of pay scales proved injudicious in view of the surrender of Rs. 3,69.69 lakhs mainly due to receipt of less demand from field offices owing to non-clearance of departmental proposals (Rs. 2,95.93 lakhs) and less number of claims of ex-gratia and medical reimbursement (Rs. 69.12 lakhs).

94- E-Governance and Computerisation of Secondary Education-

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Information Technology-			
O 1,50.00			
R -1,50.00	..	..	..
Entire provision was surrendered through reappropriation due to non-implementation of the scheme.			
98- Establishment Expenses-			
O 2,92.00			
R -68.22	2,23.78	2,23.78	..
Reduction in provision through reappropriation due to economy measures (Rs. 69.98 lakhs) and non shifting of Secondary Education Department in new building at Panchkula (Rs. 19.75 lakhs) was partly offset by excess expenditure on salary and materials and supplies due to setting up of new District Education Officer's office at Palwal (Rs. 22.06 lakhs).			
105- Teachers Training-			
96- Setting up of DIETs at Gurgaon, Sonipat, Mohra, Birhikalan, Iccus, Ding, Mohindergarh, Madina etc.-			
O 26,60.29			
R -9,89.39	16,70.90	16,70.90	..
Reduction in provision through reappropriation was mainly due to posts kept vacant (Rs. 8,73.38 lakhs) and receipt of less claims from field offices (Rs. 71.80 lakhs).			
97- In-service Training to Teachers (Secondary)-			
O 3,00.00			
R -2,20.16	79.84	79.84	..
Reduction in provision through reappropriation was due to non-implementation of the scheme.			

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Junior Basic Training Institutions-			
O	1,80.62		
		87.13	87.13
R	-93.49		..
Reduction in provision through reappropriation was mainly due to posts kept vacant (Rs. 55.86 lakhs) and receipt of less claims of medical reimbursement and ex-gratia (Rs. 33.07 lakhs).			
94- Construction of Building at Pali & 7 New Distt.Institution of Education & Training-			
O	50.00		
	
R	-50.00		..
Entire provision remained unutilised due to non-clearance of departmental proposal from the Government of India.			
789- Special Component Plan for Scheduled Castes-			
99- Providing of free bicycles to S.C. students 9th and 11th.-			
O	5,64.00		
	
R	-5,64.00		..
Entire provision remained unutilised due to non-implementation of the scheme.			
110- Assistance to Non-Govt. Secondary Schools-			
98- Grant-in-aid to Non-Government Secondary Schools (Salary Grant)-			
O	38,50.00		
		34,51.04	34,51.04
R	-3,98.96		..

Reduction in provision through reappropriation was due to posts kept vacant and receipt of less grant-in-aid from the institutions.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107- Scholarships-				
95- Free Uniforms to Harijan/E.W.S. Girls Students in Secondary Schools-				
O	80.00			
	
R	-80.00			
94- Free Stationery to E.W.S. Students Class IX-XII-				
O	24.00			
	
R	-24.00			
Entire provision in the above two cases remained unutilised due to non-implementation of the schemes.				
01- Elementary Education-				
800- Other expenditure-				
96- Mid-Day Meal for Primary School Children-				
O	98,50.00			
		64,12.85	64,12.85	..
R	-34,37.15			
Reduction in provision through reappropriation mainly due to less amount sanctioned by the Government of India under other charges (Rs.42,51.64 lakhs) and non receipt of demand under material and supply (Rs. 100 lakhs) was offset by excess fund diverted to the scheme with a view to avail of more grant-in-aid from Government of India (Rs. 9,14.55 lakhs).				
95- Edusat Project For Elementary Education-				
O	3,00.00			
		1,00.00	1,00.00	..
R	-2,00.00			

Reduction in provision through reappropriation was due to covering of all primary schools under Edusat Project.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101- Government Primary Schools-				
95- Expansion of Facilities Classes VI-VIII (Full time)-				
O	13,66.00			
		19.88	19.88	..
R	-13,46.12			
Reduction in provision through reappropriation was mainly due to late finalization of contract rate of dual desk (Rs.850 lakhs) and non-upgradation of primary schools to middle schools (Rs. 496 lakhs).				
97- Expansion of facilities classes 1-V-				
O	5,14.80			
		1.20	1.20	..
R	-5,13.60			
Reduction in provision through reappropriation was mainly due to less expenditure on material and supplies owing to all the schools were electrified (Rs.2,50.40 lakhs), on other charges due to maximum number of nursery rooms already covered (Rs.1,52.80 lakhs) and non-opening of new primary schools (Rs.98.16 lakhs).				
98- Middle Education Classes VI to VIII-				
99- Inormation Technology-				
O	5,60.00			
		3,53.30	3,53.30	..
R	-2,06.70			
Saving of Rs. 2,06.70 lakhs was due to deployment of less faculty members by the contract agency.				
93- Integrated Eucation for Disabled Children-				
O	5,99.29			
		5,09.58	5,09.58	..
R	-89.71			

Reduction in provision through reappropriation was mainly due to receipt of less demand from field offices (Rs. 61 lakhs) and posts kept vacant (Rs.25.37 lakhs).

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
053- Maintenance of Buildings-			
96- Maintenance of Building of Government Primary Schools-			
O	15,00.00		
		3,42.67	3,47.10
R	-11,57.33		+4.43

Reduction in provision through reappropriation was due to less schools covered under the scheme.

108- Text Books-			
98- Printing and Publications etc.of Text books-			
O	16,46.35		
S	15,74.32	26,30.00	26,37.75
R	-5,90.67		+7.75

The provision augmented through supplementary estimates to meet the expenditure on salaries, dearness allowance due to revision in the pay scales and publication of text books proved excessive in view of the reduction in provision through reappropriation mainly due to posts kept vacant (Rs. 2,65.84 lakhs), non-supply of paper by the firm (Rs. 1,87.09 lakhs) and printing work of some text books were got done by the Government Press (Rs. 1,02.60 lakhs).

109- Scholarships and Incentives-			
88- Book Banks-			
O	13,65.00		
		8,00.00	8,00.00
R	-5,65.00		..

Reduction in provision through reappropriation was due to supply of text books and work books by the *Sarva Shiksha Abhiyan*.

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93- Free Uniforms to SC/WS Girl Students for Primary Classes-			
O 95.00			

R -95.00			
92- Free uniforms to SC/WS Girls for Middle Classes-			
O 75.00			

R -75.00			
91- Free Stationery to (Middle) Economically Weaker Section Students-			
O 50.00			

R -50.00			
95- Attendance Prize to SC Girls Students of Primary Classes-			
O 50.00			

R -50.00			
96- Free Stationery and Writing Material in Primary Classes for SC/WS Students-			
O 35.00			

R -35.00			

Entire provision in the above five cases remained unutilised due to non-implementation of the schemes.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Scholarships (Middle stage)-				
O	30.50			
R	-30.50	..	..	..
Entire provision was surrendered through reappropriation due to non-clearance of departmental proposal.				
789- Special Component Plan for Scheduled Castes-				
96- Providing of Free Work Books to Scheduled Caste Students in Class I to VIII-				
O	4,75.00			
R	-4,75.00	..	..	..
Entire provision remained unutilised due to supply of books by the <i>Sarva Shiksha Abhiyan</i> .				
99- Providing of Free Bicycle to S.C. Boy Students in Class VI-				
O	1,50.00			
R	-1,50.00	..	..	..
Entire provision remained unutilised due to non-finalisation of contract rate for providing free bicycle to Scheduled Caste boy students.				
102- Assistance to Non Government Primary Schools-				
96- Grants-in-aid to non-Government Primary Schools on account of revision of pay scales Kothari Grant (Salary Grant)-				
O	8,50.75			
R	-2,11.24	6,39.51	6,39.51	..

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93- Introduction of pension for Non Govt. aided Primary Schools-				
O	3,30.80			
		2,75.00	2,75.00	..
R	-55.80			

Reduction in provision in the above two cases through reappropriation was due to less receipt of grant-in-aid from the institutions.

001- Direction and Administration-

97- Supervision Appointment of Additional Staff for Elementary Education Programme-

98- Establishment Expenses-

O 58.20

8.20 8.20 ..

R -50.00

Reduction in provision through reappropriation was due to less expenditure on travel expenses and other charges; owing to teacher's similar training was conducted by the *Sarva Shiksha Abhiyan*.

03- University and Higher Education-

103- Government Colleges and Institutes-

99- Institutes-

O 87,81.35

S 29,31.00 92,54.11 88,31.44 -4,22.67

R -24,58.24

The provision was augmented through supplementary estimates to meet the expenditure on salary, dearness allowance and material and supplies due to revision in pay scales proved injudicious in view of the saving of Rs. 24,58.24 lakhs was mainly due to posts kept vacant.

Reasons for the final saving of Rs. 4,22.67 lakhs have not been intimated (August 2009).

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789- Special Component Plan for Scheduled Castes-			
99- Providing of Free Computer System to S.C. Students-			
O	18,91.20		
R	-18,91.20	..	..
95- Education and Excursion Tour for S.C. Students in Government Colleges-			
O	66.00		
R	-66.00	..	..
98- Providing of Free Bicycle to S.C. Girls Students in Government Colleges-			
O	60.00		
R	-60.00	..	..
Entire provision in the above three cases remained unutilised as the scheme was discontinued by the Government.			
001- Direction and Administration-			
99- Administrative Staff-			
O	13,31.25		
S	3,13.00	12,97.09	9,71.88
R	-3,47.16		-3,25.21

Grant No. 9- Contd.

The provision augmented through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales proved injudicious in view of reduction in expenditure due to posts kept vacant (Rs. 2,57.50 lakhs) and receipt of less claims (Rs. 89.66 lakhs).

Reasons for the final saving of Rs. 3,25.21 lakhs have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Government Colleges Administrative Staff-			
O	3,85.56		
		2,71.54	..
R	-1,14.02		

Reduction in provision through reappropriation was mainly due to non-opening of new colleges (Rs. 87.42 lakhs) and economy measures (Rs. 14 lakhs).

105- Faculty Development Programme-

89- Setting up of education city/EDUSAT in the State of Haryana-

O	4,00.00		
		1,51.72	..
R	-2,48.28		

Saving of Rs. 2,48.28 lakhs was due to economy measures.

107- Scholarships-

96- National Merit Scholarship-

O	42.70	..	-42.70
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Reasons for the saving of Rs. 42.70 lakhs have not been intimated (August 2009).

99- Scholarships in Arts Colleges-

O	99.51		
		67.21	..
R	-32.30		

Grant No. 9- Contd.

Reduction in provision through reappropriation was due to non-receipt of renewal cases of scholarship and stipend.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Scholarships (Colleges)-				
O	1,30.00			
		98.75	98.75	..
R	-31.25			

Reduction in provision through reappropriation was due to receipt of less claims of sholarship and stipend from government colleges.

80- General-

001- Direction and Administration-

99- Headquarter Staff-

99- Higher Education-

O	5,02.50			
S	1,43.12	5,37.85	5,53.30	+15.45
R	-1,07.77			

The provision was augmented through supplementary estimates to meet the expenditure on salary, dearness allownace on account of revision of pay scales and ex-gratia payment to beneficiaries of the deceased employees. Saving of Rs. 1,07.77 lakhs was mainly due to receipt of less claims (Rs.45.46 lakhs), non-purchase of new vehicles (Rs.34.68 lakhs) and posts kept vacant (Rs.22.95 lakhs).

Reasons for the excess of Rs.15.45 lakhs have not been intimated (August 2009).

04- Adult Education-

200- Other Adult Education Programmes-

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- Mass Literacy Scheme-				
O	75.00			
		15.00	15.00	..
R	-60.00			
Reduction in provision through reappropriation was due to non-receipt of demand of grant-in-aid from the concerned institutions.				
2203- Technical Education				
112- Engineering/Technical Colleges and Institutes-				
98- Improvement and Development of C.R. State College of Engineering, Murthal-				
O	5,61.03			
S	14,94.87	7,85.90	7,85.90	..
R	-12,70.00			
The provision augmented through supplementary estimates to meet the expenditure on account of filling up of newly created posts for upgradation of C.R.State College of Engineering into Deen Bandhu Chottu Ram Universities of Science & Technology Murthal and payment of grant-in-aid due to revision of pay scales was reduced through reappropriation due to receipt of less grant-in-aid.				
789- Special Component Plan for Scheduled Castes-				
95- Stipends for Scheduled Caste Students-				
O	7,70.00			
	
R	-7,70.00			
96- Reimbursement of Fee of Scheduled Castes Students-				
O	10,00.00			
		5,47.03	5,95.21	+48.18
R	-4,52.97			

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97-	Supply of Free Books for Scheduled Castes Students-			
	O	6,50.00		
	R	-2,85.08	3,64.92	3,64.92
				..
98-	Special Coaching for Competition/Placement for Scheduled Caste Categories-			
	O	65.00		
	R	-65.00	..	..
				..
Saving/surrender of provision in the above four cases was due to late finalisation of the schemes.				
Excess of Rs.48.18 lakhs in the second case was due to non-communication of actual expenditure by the Drawing and Disbursing Officer.				
104-	Assistance to Non-Government Technical Colleges and Institutes-			
75-	Introduction of New Defined Contributory Pension Scheme to the Employees of Affiliated aided Technical Institutions/Polytechniques-			
	O	..		
	S	5,11.00	6.82	6.82
	R	-5,04.18		..
The provision was made through supplementary estimates to meet the expenditure of a new scheme launched by the State Government for the welfare of retired employees of the aided technical institutions and polytechnics was reduced through reappropriation due to receipt of less grant-in-aid from the government.				
98-	Y.M.C.A Institute, Faridabad-			
	O	5,10.79		
	S	7,00.00	7,10.79	7,10.79
	R	-5,00.00		..

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99-	Seth Jai Parkash Polytechnic Damla, Yamuna Nagar-			
	O	1,28.40		
	S	3,01.60	1,80.00	1,80.00
	R	-2,50.00		..
<p>The provision in the above two cases augmented through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation due to receipt of less grant-in-aid from the government.</p>				
76-	Establishment of Ch.Devi Lal Memorial Engineering College Panniwala Mota (Sirsa)-			
	O	6,00.00		
	R	-2,00.00	4,00.00	4,00.00
<p>Reduction in provision through reappropriation was due to adjustment of excess grant released during the year 2007-08.</p>				
95-	Chhotu Ram Polytechnic, Rohtak-			
	O	1,95.65		
	S	2,75.45	2,71.10	2,71.10
	R	-2,00.00		..
97-	Vaish Technical Institute, Rohtak-			
	O	2,40.20		
	S	2,76.30	3,36.50	3,36.50
	R	-1,80.00		..

The provision in the above two cases augmented through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation due to receipt of less grant-in-aid from the government.

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102- Assistance to Universities for Technical Education-			
98- Deen Bandhu Chhotu Ram University of Science & Technology, Murthal-			
O 15,00.00			
	13,00.00	13,00.00	..
R -2,00.00			
99- Development of Guru Jambheshwar University Hisar-			
O 13,00.00			
	11,00.00	11,00.00	..
R -2,00.00			
Reduction in provision in the above two cases through reappropriation was due to posts kept vacant.			
001- Direction and Administration-			
96- Establishment of State Technical Education Board, Haryana-			
O 1,00.00			

R -1,00.00			
Entire provision remained unutilised due to non constitution of statutory State Board of Technical Education, Haryana.			
107- Scholarships-			
99- Scholarships and Stipends-			
99- Normal Plan-			
O 25.00			

R -25.00			
Entire provision remained unutilised due to economy measures.			

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2204- Sports and Youth Services				
104- Sports and Games-				
48- Panchayati Youva Krida and Khel Abhiyan (PYKKA)-				
O	..			
S	6,80.00	3,39.62	3,39.62	..
R	-3,40.38			

The provision was made through supplementary estimates to launch a new scheme to encourage and promote sports and games among rural youth by providing them access to basic sports infrastructure and equipment at the panchayat level was reduced through reappropriation due to non release of grant-in-aid by the government.

51- State Sports Councils Scheme-

O	1,50.00			
R	-1,50.00	..	..	..

Entire provision remained unutilised due to non implementation of the scheme.

66- G.I.A. to Stadium Committee Haryana Olympic Association/Sports Council for Infrastructure-

O		1,40.00	..	-1,40.00
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Reasons for the saving of Rs. 140 lakhs have not been intimated (August 2009)

54- Youth Development Scheme-

O	1,40.00			
R	-1,33.53	6.47	6.47	..

Reduction in provision through reappropriation was mainly due to non-sanctioning of posts (Rs.1,01.53 lakhs) and non-receipt of applications for grant-in-aid (Rs.30 lakhs).

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
56-	Human Resource Development Scheme-			
	O	3,20.00		
			2,42.50	
	R	-77.50	2,42.33	-0.17
	Reduction in provision through reappropriation was mainly due to less competition held (Rs.69.35 lakhs) and posts kept vacant (Rs.7.09 lakhs).			
73-	Youth Club Scheme-			
	O	20.00		
		
	R	-20.00	..	..
	Entire provision remained unutilised owing to non-release of grant-in-aid due to imposition of model code of conduct.			
800-	Other expenditure-			
96-	Provisions of Sports & Equipment & development of playgrounds in Schools-			
	O	4,37.26		
	S	5,56.24	8,30.00	..
	R	-1,63.50		
	The provision augmented through supplementary estimates to meet the expenditure on sports & equipment and development of play grounds in secondary schools was reduced through reappropriation due to economy measures.			
102-	Youth Welfare Programmes for Students-			
99-	Expenditure on National Cadet Corps-			
	O	5,44.40		
	S	1,05.82	5,26.99	+0.01
	R	-1,23.23		

Grant No. 9- Contd.

The provision augmented through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs.1,05.70 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Expenditure on Annual Cadet Camps-			
O 87.00			
	35.90	35.90	..
R -51.10			

Reduction in provision through reappropriation was due to economy measures (Rs.33.62 lakhs), less touring (Rs.12.60 lakhs) and posts kept vacant (Rs. 4.88 lakhs).

2205- Art and Culture

105- Public Libraries-

99- Setting up of District/Sub Divisional Libraries-

O 2,28.45			
S 60.88	2,18.51	2,21.47	+2.96
R -70.82			

Augmentation of provision through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 57.37 lakhs) and less receipt of medical reimbursement bills (Rs. 8.79 lakhs).

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2203- Technical Education-			
105- Polytechnics-			
89- Setting up of new Govt. Polytechnics in the State-			
O 26,00.00			
S 9,00.00	89,98.32	89,98.32	..
R 54,98.32			

Grant No. 9- Contd.

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on salary and dearness allowances due to revision of pay scales and construction work of four institution at Rohtak and other Government Polytechnics in the State.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
789- Special Component Plan for Scheduled Castes-			
94- Construction of hostel for scheduled caste students in polytechnics-			
O ..			
	13,50.00	13,50.00	..
R 13,50.00			

The provision was made through reappropriation to utilise the funds for construction of hostels for Scheduled Caste students in Polytechnics.

99- Special Coaching for Admission for Scheduled Castes Categories-			
O 65.00			
	1,46.24	1,46.24	..
R 81.24			

The provision was augmented through reappropriation to cover more expenditure due to increase in the number of students under the scheme.

104- Assistance to Non-Government Technical Colleges and Institutes-			
77- Development of Aided Polytechnics-			
O 80.00			
	1,60.00	1,60.00	..
R 80.00			

The provision was augmented through reappropriation to cover more expenditure on payment of balance amount for the construction of workshop block of Mathu Ram Parisar at C.R. Polytechnic Rohtak.

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2202- General Education			
03- University and Higher Education-			
102- Assistance to Universities-			
92- Setting up of Bhagat Phool Singh Women University at Khanpur Kalan(Sonepat)-			
O	15,00.00		
		66,72.44	66,72.44
R	51,72.44		..
96- Assistance to M.D.U.Rohtak including R.C.Meerpur (Rewari)-			
O	17,00.00		
		28,00.00	28,00.00
R	11,00.00		..
97- Development of Kurukshetra University including PGRC Sirsa-			
O	12,00.00		
		17,00.00	17,00.00
R	5,00.00		..
The provision in the above three cases was augmented through reappropriation with a view to avail of more grant-in-aid from the Government.			
93- Ch.Devi Lal University, Sirsa-			
O	14,00.00		
		19,00.00	19,00.00
R	5,00.00		..

The provision was augmented through reappropriation to cover more expenditure on grant-in-aid due to revision of pay scales and for construction work at Ch. Devi Lal University, Sirsa.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789- Special Component Plan for Scheduled Castes-				
94- Stipends to all Scheduled Caste Students in Government Colleges-				
O	17,08.80			
		19,08.39	19,08.39	..
R	1,99.59			
97- Providing of Free Books to S.C. Students in Government Colleges-				
O	2,48.00			
		3,19.42	3,19.42	..
R	71.42			

The provision in the above two cases was augmented through reappropriation to cover more expenditure due to increase in number of Scheduled Caste Students.

01- Elementary Education-

101- Government Primary Schools-

99- Classes I to V -

O 5,82,63.30

S 1,80,70.00

7,90,16.26 7,76,31.23 -13,85.03

R 26,82.96

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on salary, dearness allowance, medical reimbursement and pay arrears to the employees due to revision of pay scales.

109- Scholarships and Incentives-

89- Scholarships-

O 10.00

63.80 63.80 ..

R 53.80

The provision was augmented through reappropriation to cover more enrolment of eligible students.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Secondary Education-				
053- Maintenance of Buildings-				
98- Construction /Extension of Buildings of Higher/ Secondary Schools-				
O	9,00.00			
		17,10.84	17,10.84	..
R	8,10.84			
The provision was augmented through reappropriation to cover more expenditure on repair/ maintenance of the Government school buildings.				
789- Special Component Plan for Scheduled Castes-				
96- Monthly Stipends to all Scheduled Caste Students in Classes 9th to 12th-				
O	32,16.00			
		36,20.42	36,20.42	..
R	4,04.42			
97- Cash Award Scheme for Scheduled Caste Classes 9th to 12th-				
O	14,70.00			
		17,47.13	17,47.13	..
R	2,77.13			
The provision in the above two cases was augmented through reappropriation to cover more enrolment of eligible students under these schemes.				
2204- Sports and Youth Services				
104- Sports and Games-				
57- Infrastructure Scheme-				
O	6,00.00			
S	50.00	10,04.18	9,88.57	-15.61
R	3,54.18			

Grant No. 9- Concl.

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on upgradation of Jahanara stadium Jhajjar into a District level stadium and to accommodate more proposal received under the scheme.

Reasons for the saving of Rs. 15.61 lakhs have not been intimated (August 2009).

Defective Budgeting

5. Two cases of defective reappropriation orders issued by Finance Department are discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202- General Education			
01- Elementary Education-			
101- Government Primary Schools-			
98- Middle Education Classes VI to VIII-			
98- Establishment Expenses-			
O	4,11,01.20		
S	1,24,39.00	5,46,19.40	5,36,90.32
R	10,79.20		-9,29.08

The provision augmented through reappropriation to cover more expenditure on salary, dearness allowance and pay arrears to the employees due to revision of pay scales partly offset by saving due to receipt of less claims of medical reimbursement (Rs.112 lakhs) and Leave Travel Concession (Rs. 22.39 lakhs) proved excessive in view of the saving of Rs. 9,29.08 lakhs; reasons for which have not been intimated (August 2009).

02- Secondary Education-			
109- Government Secondary Schools-			
99- Teaching Staff including other Establishments-			
98- Establishment Expenses-			
O	7,75,75.00		
S	2,27,31.76	10,15,53.37	10,06,16.55
R	12,46.61		-9,36.82

The provision augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales to the employees partly offset by saving due to receipt of less demand from the field office and economy measures (Rs.1,18.75 lakhs) proved excessive in view of the saving of Rs. 9,36.82 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 10

Grant No. 10 - Medical and Public Health

		Total grant or appropriation	Actual expenditure	Excess +
				(In thousands of rupees)
Revenue:				
Major Heads-				
2210 - Medical and Public Health				
2211 - Family Welfare				
2215 - Water Supply and Sanitation				
3435 - Ecology and Environment				
Voted -				
	Original	11,04,02,76		
	Supplementary	2,60,77,53	13,64,80,29	13,84,61,88 +19,81,59
Amount surrendered during the year				
(March 2009)				
				37,62,11
<i>Charged -</i>				
	<i>Original</i>	<i>16,60</i>		
	<i>Supplementary</i>	<i>..</i>	<i>16,60</i>	<i>18,56 +1,96</i>
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				
				<i>1,96</i>

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Capital:			
Major Head-			
4215 - Capital Outlay on Water Supply and Sanitation			
Voted -			
Original	7,81,50,00		
		8,34,53,00	-7,60,34
Supplementary	53,03,00		
Amount surrendered during the year			
(March 2009)			
			13,99,80

Notes and comments :-

Revenue:**Voted Grant**

1. The expenditure exceeded the grant by Rs. 19,81,59,137 ; the excess requires regularisation.
2. In view of the overall excess of Rs. 19,81.59 lakhs, the supplementary grant of Rs. 2,60,77.53 lakhs obtained in March, 2009 proved inadequate.
3. Excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215- Water Supply and Sanitation			
01- Water Supply-			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
799- Suspense-			
O	55.00	73,14.16	+72,59.16

Reasons for the excess of Rs. 72,59.16 lakhs have not been intimated (August 2009).

001- Direction and Administration-

99- Headquarter staff-Chief Engineer and his establishment-

98- Establishment Expenses-

O	5,44.30		
S	1,48.33	7,53.82	7,65.82 +12.00
R	61.19		

Augmentation of provision through supplementary estimates and reappropriation to cover more expenditure on payment of enhanced pay scales to the employees, purchase of additional vehicles (Rs. 50.95 lakhs), payment of enhanced electricity, telephone bills and outsourcing of certain services (Rs. 37 lakhs) and reimbursement of medical claims (Rs. 8.45 lakhs) was offset by saving due to less expenditure on dearness allowance owing to non-fixation of pay in time (Rs. 20.31 lakhs), misclassification budget (Rs. 10 lakhs) and as economy measure (Rs. 5.60 lakhs).

Reasons for the excess of Rs.12 lakhs have not been intimated (August 2009).

2211- Family Welfare

101- Rural Family Welfare Services-

98- Sub Centres-

O	36,91.57		
		45,52.91	44,77.25 -75.66
R	8,61.34		

Grant No. 10- Contd.

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of arrear of pay scales to the employees (Rs. 8,57.62 lakhs) and filling of vacant posts (Rs. 41.91 lakhs) was offset by saving due to less expenditure on medical reimbursement (Rs. 36.75 lakhs) and travelling allowance due to less touring by the staff (Rs. 1.44 lakhs).

Saving of Rs.75.66 lakhs was due to posts kept vacant and receipt of less number of claims for reimbursement.

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
103- Maternity and Child Health-			
99- Immunisation Programme-			
O	18,43.96		
		21,24.35	
R	2,80.39	21,24.36	+0.01
200- Other Services and Supplies-			
99- Conventional Contraceptives-			
O	58.05		
		1,12.71	
R	54.66	1,12.71	..
Augmentation of provision through reappropriation in the above two cases was due to excess supply of material received from the Government of India.			
003- Training-			
98- Training of A.N.Ms-			
O	1,93.34		
		2,50.36	
R	57.02	2,47.71	-2.65

Grant No. 10- Contd.

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of arrears of revised pay scales to employees (Rs. 65.88 lakhs) was partly offset by saving due to less expenditure on stipend due to less numbers of trainees (Rs. 8.04 lakhs) and medical reimbursement (Rs. 0.64 lakh).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210- Medical and Public Health			
03- Rural Health Services-Allopathy-			
103- Primary Health Centres-			
91- Continuance of P.H.Cs-			
O	37,25.49		
S	11,04.68	56,25.80	56,12.67
R	7,95.63		-13.13

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of enhanced pay scales to employees (Rs. 6,99.50 lakhs), wages (Rs. 1,08.60 lakhs), payment of electricity, telephone, water and postal bills (Rs. 20.94 lakhs) was partly offset by saving due to less expenditure on medical reimbursement (Rs. 27 lakhs) and as economy measures (Rs. 5.23 lakhs).

Reasons for the saving of Rs.13.13 lakhs have not been intimated (August 2009).

05- Medical Education, Training and Research-			
105- Allopathy-			
82- Establishment of Bhagat Phool Singh Woman Medical College Khanpur Kalan (Sonepat)-			
O	..		
S	10,00.00	14,39.00	14,39.00
R	4,39.00		..

Provision was made through supplementary estimates and augmented through reappropriation to provide grant-in-aid for construction of buildings.

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
88- Improvement and expansion of Medical College, Rohtak-			
O	7,98.42		
		10,98.38	..
R	2,99.96		

The provision was augmented through reappropriation mainly to cover more expenditure on purchase of medicines and other store items (Rs. 3,91.51 lakhs), modern equipments for treatment of patients (Rs. 51.93 lakhs), payment of learning recourse allowance and book allowance (Rs. 11.09 lakhs) and payment of travelling allowance to faculty members for attending National and Inter National conference (Rs. 3.34 lakhs) was offset by saving due to less expenditure owing to posts remained vacant (Rs. 1,57.91 lakhs).

94- Maharaja Agarsen Institute of Medical Research and Education, Agroha-

O	6,00.00		
		8,00.00	..
R	2,00.00		

Augmentation of provision through reappropriation to cover more expenditure on payment of enhanced pay scales to the employees.

99- Medical College and Hospital , Rohtak-

O	73,44.00		
S	16,91.46	92,67.65	92,20.94
R	2,32.19		-46.71

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of 40% arrears of revised pay scales (Rs. 7,12.11 lakhs) and wages (Rs. 84.88 lakhs) was partly offset by saving due to reduction in the rate of dearness allowance.

Reasons for the saving of Rs. 46.71 lakhs have not been intimated (August 2009).

01- Urban Health Services-Allopathy-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
98- District Staff-Continuation of Staff for Civil Surgeons-			
O	6,83.15		
S	2,01.88	11,13.40	11,13.27
R	2,28.37		-0.13

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of enhanced pay scales to employees (Rs.2,10.60 lakhs), medical reimbursement (Rs. 12.45 lakhs) filling up of posts of Deputy Civil Surgeons (Rs. 4.35 lakhs) and wages (Rs. 2.80 lakhs) was partly offset by saving due to non availing of leave travel concession (Rs. 1.87 lakhs).

110- Hospitals and Dispensaries-			
96- Improvement and Expansion of Hospitals-			
O	1,00.00		
R	1,74.44	2,74.44	2,74.44
			..

Augmentation of provision through reappropriation due to sanction of CT Scan machine at Karnal and purchase of new Ambulance.

86- Oral Health Care Facilities in Primary Health Clinics-			
O	7,55.05		
S	1,98.76	11,14.55	11,11.22
R	1,60.74		-3.33

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of enhanced pay scales, purchase of new Dental Chairs for new Dental Surgeons (Rs. 1,21.99 lakhs), filling up of posts of Dental Surgeons (Rs. 64.30 lakhs), medical reimbursement (Rs. 1.22 lakhs) and payment of esclated bills of electricity and telephone (Rs. 0.90 lakh) was partly offffset by saving due to economy in expenditure (Rs. 28.45 lakhs).

Grant No. 10- Contd.

Head		Total grant	Actual expenditure	Saving -
				(In lakhs of rupees)
57-	Providing Independent Feeder Lines in Hospitals-			
	O	50.00		
			1,14.58	1,14.58
	R	64.58		..
	Augmentation of provision through reappropriation was due to providing Independent Feeder Hot Lines in Hospitals.			
69-	Financial Assistance for Bio Medical Waste Management-			
	O	80.00		
			1,25.15	1,25.15
	R	45.15		..
	The provision was augmented through reappropriation to cover more expenditure on clearance of pending bills of machinery and equipments and increase in contract amount.			
82-	Grant-in-aid to New Saket Hospital, Panchkula-			
	O	30.00		
			74.64	74.64
	R	44.64		..
	The provision was augmented through reappropriation to cover more expenditure on payment of grant-in-aid for Physiotherapy College.			
92-	Setting up of 50 bedded Hospital at Panchkula-			
	O	1,37.56		
	S	36.37	1,93.82	1,93.81
	R	19.89		-0.01

Grant No. 10- Contd.

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs. 24.61 lakhs) and wages (Rs. 2.22 lakhs) was partly offset by saving due to less expenditure on dearness allowance (Rs. 3 lakhs), travelling allowance (Rs. 2.65 lakhs) and non-clearance of medical bills (Rs. 1 lakh).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
83- Opening of Dispensaries in the urban area of the State-			
O	55.37		
S	6.21	73.80	73.45
R	12.22		-0.35

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs. 15.95 lakhs) was partly offset by saving due to less expenditure on wages (Rs. 2.55 lakhs) and as economy measure (Rs. 0.71 lakh).

65- Devi Rupak Rashtriya Utthan evam Privar Kalyan Yojna-			
O	30.00		
		36.78	36.78
R	6.78		..

The provision augmented through reappropriation to cover more beneficiaries under the schemes (Rs.10.22 lakhs) was offset by less expenditure on office expenses, petrol & lubricants and as economy measures (Rs.3.44 lakhs).

06- Public Health-			
101- Prevention and Control of diseases-			
93- Trachoma-			
O	1,31.42		
S	39.48	2,20.36	2,18.99
R	49.46		-1.37

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.50.31 lakhs) was partly offset by saving due to economy measures (Rs. 0.45 lakh) and non-clearance of bills of travelling allowance (Rs. 0.23 lakhs).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
003- Training-			
98- Training Facility for ANM Laboratory Tech. MPw, Dais, MPHw, CPH-			
O	58.03		
S	1,63.40	2,55.98	2,54.86 -1.12
R	34.55		
Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.43.93 lakhs) was partly offset by saving due to less expenditure on medical reimbursement, dearness allowance, travelling allowance (Rs. 6.04 lakhs) and economy measures (Rs. 3.10 lakhs).			
04- Rural Health Services-Other Systems of medicine-			
102- Homeopathy-			
97- Continuance of Homeopathic Dispensary-			
O	94.11		
S	26.10	1,47.66	1,47.66 ..
R	27.45		
The provision was augmented through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.24.91 lakhs), wages (Rs. 1.52 lakhs) and medical reimbursement (Rs. 1.35 lakhs) was partly offset by saving due to less expenditure on material and supplies (Rs. 0.25 lakh).			
101- Ayurveda-			
94- Grant-in-aid to various Institutions / Gram Panchayats-			
O	5.00		
		27.00	27.00 ..
R	22.00		

The provision was augmented through reappropriation to cover more expenditure on release of grant-in-aid to council of Homeo-Pathic System, Panchkula (Rs.11.50 lakhs) and Board of Ayurvedic, Unani System of medicine, Panchkula (Rs. 15.50 lakhs).

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99-	Ayurvedic Prathmic Swasthya Kendras-			
	O	20.67		
	S	6.15	31.81	31.88
	R	4.99		+0.07

Augmentation of provision through supplementary estimates and reappropriation was mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.5.08 lakhs).

103- Unani-

98- Unani-

	O	1,13.23		
	S	31.20	1,62.36	1,62.36
	R	17.93		..

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.15.73 lakhs), wages (Rs. 1.88 lakhs) and payment of enhanced bills of electricity and telephone (Rs.0.82 lakh) was partly offset by saving due to less expenditure on leave travel concession (Rs. 0.20 lakh), travel expenses (Rs. 0.18 lakh) and medical reimbursement (Rs. 0.12 lakh).

80- General-

800- Other expenditure-

98- Other expenditure-

	O	1,50.42		
	S	45.92	2,56.78	2,20.41
	R	60.44		-36.37

Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of revised pay scales to the employees (Rs.58.61 lakhs) and reimbursement of medical (Rs. 1.88 lakhs).

Reasons for the saving of Rs. 36.37 lakhs have not been intimated (August 2009).

02- Urban Health Services-other systems of medicine-

102- Homeopathy-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- Opening/Continuation of Homeopathic Dispensaries-			
O 9.37			
	4.31	21.99	+17.68
R -5.06			
Reduction in provision through reappropriation due to non-receipt of sanction for opening of new dispensaries proved unrealistic in view of the excess of Rs. 17.68 lakhs; reasons for which have not been intimated (August 2009).			
101- Ayurveda-			
96- Establishment of Ayurvedic Officers at District Level-			
98- Establishment Expenses-			
O 8.26			
	12.21	13.44	+1.23
R 3.95			
The provision was augmented through reappropriation to cover more expenditure on payment of arrears of the revised pay scales.			
3435- Ecology and Environment			
03- Environmental Research and Ecological Regeneration-			
800- Other expenditure-			
98- Environment Impact Assessment of Development Projects-			
O 1.50			
	7.42	7.42	..
R 5.92			

The provision was augmented through reappropriation to cover more expenditure on research work under the scheme.

Grant No. 10- Contd.

4. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2210- Medical and Public Health			
01- Urban Health Services-Allopathy-			
102- Employees State Insurance Scheme-			
95- Rashtriya Swasthya Bima Yojna for BPL Families-			
O	22,00.00		
S	23,86.87	4,73.97	4,74.10
R	-41,12.90		+0.13

The provision augmented through supplementary estimates due to provide Cashless Health Insurance to the Below Poverty Line beneficiaries and was reduced through reappropriation mainly due to release of Central share through bank account (Rs. 33,65.15 lakhs), issue of less number of smart cards than anticipated (Rs. 6,88.02 lakhs), non-filling up of vacant posts (Rs. 23.55 lakhs), non-expenditure on advertisement and publicity (Rs. 20 lakhs), wages (Rs. 9.32 lakhs) and economy measures (Rs. 9.17 lakhs).

99- Headquarter Staff-			
O	1,55.05		
S	21.21	1,17.86	1,17.86
R	-58.40		..

The provision augmented through supplementary estimates to cover more expenditure on salaries and dearness allowances on account of revision of pay scales and was reduced through reappropriation mainly due to non-filling up of vacant posts (Rs. 59.66 lakhs) and as economy measures (Rs. 4.04 lakhs).

110- Hospitals and Dispensaries-			
59- Setting up of Cobalt Therapy Unit at Government Hospitals, Bhiwani-			
O	3,00.00		
R	-3,00.00	..	..

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
76- Grant of Financial Assistance for setting up of Trauma Centre at General Hospital, Sirsa-			
O 3,00.00			
R -3,00.00
68- Arogya Kosh for the Patients below Poverty Line-			
O 1,00.00			
R -1,00.00

Entire provision in the above three cases remained unutilised due to non-release of funds by the Government of India.

62- Post Partum Centres in Haryana-Sub-District-			
O 4,04.86			
S 1,19.40	4,49.33	4,48.92	-0.41
R -74.93			

The provision augmented through supplementary estimates to meet the expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to non-filling up of vacant posts (Rs.64.04 lakhs) and as economy measures (Rs. 10.02 lakhs).

90- Upgradation of Hospitals-			
O 5,00.00			
R -55.20	4,44.80	4,43.30	-1.50

Reduction in provision through reappropriation was mainly due to non-filling up of vacant posts (Rs. 51.64 lakhs), as economy measures (Rs. 39.07 lakhs) non-clearance of medical bills (Rs. 6.99 lakhs) and less expenditure on travel expenses (Rs. 3.03 lakhs).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
54- Emergency Medical facility for accident victim on National Highway to set up Trauma Centre in various hospitals-			
O	2,00.00		
		1,53.05	1,52.69
R	-46.95		-0.36
Reduction in provision through reappropriation was mainly due to non-filling up of vacant posts (Rs. 30.03 lakhs) and as economy measures (Rs. 16.75 lakhs).			
94- Providing Casualty Services in Hospitals-			
O	1,58.82		
S	10.13	1,30.60	1,27.95
R	-38.35		-2.65
Augmentation of provision through supplementary estimates to meet the expenditure on salaries and dearness allowances on account of revision of pay scales was reduced through reappropriation mainly due to non-filling up of vacant posts (Rs. 32.54 lakhs), as economy measures (Rs. 4.89 lakhs) and non-clearance of medical bills (Rs. 1.48 lakhs).			
71- Opening of 50 Bedded Hospital at Mandikhera (Gurgaon)-			
O	1,35.06		
S	29.50	1,24.63	1,24.63
R	-39.93		..
The provision augmented through supplementary estimates to meet the expenditure on salaries and dearness allowances on account of revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 28.84 lakhs) and engagement of less number of daily wage employees (Rs. 10 lakhs).			
56- Public Private Partnership for providing comprehensive Specialist care in Hospitals and Community Health Centres-			
O	20.00		
R	-20.00		

Entire provision remained unutilised due to economy measures.

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
89- Intensive Care Units in Hospitals-			
O	87.28		
S	11.68	83.15	-1.97
R	-13.84		
The provision augmented through supplementary estimates to meet the expenditure on salaries and dearness allowances on account of revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 9.07 lakhs) and as economy measures (Rs. 1 lakh).			
95- Continuance of Staff for General Hospitals-			
O	55.00		
R	-14.82	40.14	-0.04
Reduction in provision through reappropriation was due to posts kept vacant (Rs. 14.23 lakhs), non-clearance of medical bills (Rs. 0.46 lakh) and as economy measures (Rs. 0.13 lakh).			
80- Improvement and Establishment of Psychiatric Services (Mental Health Programme) at Hisar, Gurgaon-			
O	20.00		
R	-5.00	15.00	..
Saving of Rs. 5 lakhs was due to an economy measures.			
03- Rural Health Services-Allopathy-			
789- Special Component Plan for Scheduled Caste-			
99- Jananee Suraksha Yojna for Schedule Caste-			
O	15,00.00		
R	-9,97.04	5,02.96	..

Reduction in provision through reappropriation was due to less number of beneficiaries than anticipated.

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103- Primary Health Centres-				
98- Purchase of Medicines and Material for P.H.C/C.H.C's-				
O	6,50.00			
		4,00.00	3,99.04	-0.96
R	-2,50.00			
Reduction in provision through reappropriation was due to non-supply of medicines by certain firms and as economy measures.				
88- Establishment of Prasuti Greh in Rural Areas-				
O	1,00.00			
		54.31	54.24	-0.07
R	-45.69			
Reduction in provision through reappropriation was due to economy in expenditure and less birth rate.				
99- Opening/Continuation of Primary Health Purchase of Medicines for P.H.Cs-				
O	1,50.00			
		1,19.95	1,18.21	-1.74
R	-30.05			
Reduction in provision through reappropriation was mainly due to non-filling up of vacant posts (Rs. 18.36 lakhs), wages (Rs. 7.86 lakhs), as economy measures (Rs. 2.50 lakhs) and non-clearance of medical bills (Rs.1.63 lakhs).				
86- Augmentation of Health Care in Mewat Area-				
O	40.00			
		18.59	18.59	..
R	-21.41			
Reduction in provision through reappropriation was mainly due to economy measures (Rs. 10.02 lakhs), less expenditure on stipend (Rs.9.65 lakhs) and travel expenses (Rs.1.74 lakhs).				

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
89- Pilot Project for Public Private Partnership for Health Care Delivery-			
O 20.00			
R -20.00	..	..	..
Entire provision of Rs. 20 lakhs remained unutilised due to economy in expenditure.			
110- Hospitals and Dispensaries-			
98- Referred Hospital (M.N.P)-			
O 3,00.00			
R -1,12.92	1,87.08	1,86.69	-0.39
Reduction in provision through reappropriation was due to non-filling up of vacant posts (Rs.94.34 lakhs) as economy measures (Rs. 16.01 lakhs) and less expenditure on travel expenses (Rs.2.57 lakhs).			
800- Other expenditure-			
97- Continuance Structuring of Health manpower Development Cell at State Level-			
O 32.84			
S 9.78	35.09	34.79	-0.30
R -7.53			
Augmentation of provision through supplementary estimates was due to revised pay scales to the employees. Saving of Rs. 7.53 lakhs was mainly due to posts kept vacant.			
06- Public Health-			
101- Prevention and Control of diseases-			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
77- Expansion of State Ophthalmic Cell at Directorate Level-			
O	6,84.54		
	
R	-6,84.54		
Entire provision remained unutilised due to non-release of funds by the Government of India.			
87- National Malaria Eradication Programme(Rural)-			
O	3,83.30		
		3,05.08	1,88.53
R	-78.22		-1,16.55
Anticipated saving of Rs. 78.22 lakhs mainly due to posts kept vacant (Rs.150 lakhs), economy in expenditure (Rs. 30.55 lakhs) was partly offset by excess due to match the excess grant released by the Government of India (Rs. 76 lakhs).			
Reasons for the final saving of Rs. 1,16.55 lakhs have not been intimated (August 2009).			
88- National Malaria Eradication Programme(Urban)-			
O	2,16.70		
		1,46.44	1,41.83
R	-70.26		-4.61
Reduction in provision through reappropriation mainly due to posts kept vacant (Rs.70 lakhs), economy in expenditure (Rs.0.50 lakh) and less expenditure on travel expenses (Rs.0.40 lakh).			
98- Small pox Eradiction Programme Expanded-			
O	4,02.09		
S	1,24.67	4,83.03	4,62.08
R	-43.73		-20.95
Augmentation of provision through supplementary estimates to cover more expenditure on payment of revised pay scales to the employees (Rs. 1,24.67 lakhs) proved injudicious in view of the surrender of Rs. 43.73 lakhs through reappropriation due to posts kept vacant (Rs.40.20 lakhs).			
Reasons for the final saving of Rs. 20.95 lakhs have not been intimated (August 2009).			

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
59-	Opening/Continuation of Sub Centres-			
	O	60.00		
	R	-60.00	..	..
	Entire provision remained unutilised as economy measures.			
65-	National Cancer Control Programme at Hissar-			
	O	44.00		
	R	-44.00	..	..
	Entire provision remained unutilised due to non-release of funds by the Government of India.			
95-	Immunization in other than infants-			
	O	34.68		
	S	10.72	5.87	-0.25
	R	-39.53		
	Augmentation of provision through supplementary estimates to cover more expenditure on payment of revised pay scales to the employees (Rs.10.72 lakhs) proved injudicious in view of the reduction in provision through reappropriation due to posts kept vacant (Rs.39.18 lakhs) and economy in expenditure (Rs.0.30 lakh).			
63-	Prevention of Japanese Exephabits (JE) and Dengu in Haryana-			
	O	60.00		
	R	-23.80	36.20	-0.77
	Reduction in provision through reappropriation mainly due to non-engagement of daily wage employees (Rs.23 lakhs) and as economy measures (Rs.1 lakh).			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
61- Augmentation of the Water Supply for Health Institutions-			
O 40.00			
	20.00	20.00	..
R -20.00			
Reduction in provision through reappropriation was due to economy measures.			
800- Other expenditure-			
97- Establishment of Transport Management and Health Equipment Units-			
O 1,50.00			
	1,20.00	1,17.70	-2.30
R -30.00			
Reduction in provision through reappropriation was due to non-hiring of vehicles (Rs.30 lakhs).			
112- Public Health Education-			
99- Nutrition and Health Education-			
O 78.77			
S 23.40	99.04	91.10	-7.94
R -3.13			

Augmentation of provision through supplementary estimates to meet the expenditure on salaries and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to economy in expenditure (Rs. 1 lakh), receipt of less medical reimbursement bills (Rs. 0.75 lakh).

Reasons for the final saving of Rs. 7.94 lakhs have not been intimated (August 2009).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05- Medical Education, Training and Research-			
101- Ayurveda-			
99- Continuation/Improvement Sri Krishna Ayurvedic College Kurukshetra-			
O	88.74		
	
R	-88.74		
90- Establishment of Govt. Ayurvedic Pharmacy in the Campus of Shri Krishna Govt. Ayurvedic College, Kurukshetra-			
O	43.00		
	
R	-43.00		
97- Taking over/Continuation of Govt. Institute of Indian System of Medicine and Research, Panchkula-			
O	26.55		
S	2.46	12.72	12.68
R	-16.29		
91- Establishment of State Drug Testing Laboratory in the Campus of Shri Krishna Govt Ayurvedic College, Kurukshetra-			
O	9.78		
	
R	-9.78		

Reduction in provision in the above four cases through reappropriation was due to non-receipt of sanction from the Government.

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
105-	Allopathy-			
90-	Upgradation of Nursing School to College of Nursing-			
	O	94.33		
			28.39	28.40
	R	-65.94		+0.01
91-	Establishment of Computer Services at PGIMS Rohtak-			
	O	68.66		
			50.80	50.80
	R	-17.86		..
92-	Setting up training centre in Psychology Deptt. for Rehabilitation of Psychology Patients at Medical College Rohtak-			
	O	21.00		
			10.38	10.38
	R	-10.62		..
97-	Institute of Orthopaedics, Traumatology and rehabilitation at Medical College Rohtak-			
	O	5.08		
		
	R	-5.08		..

Reduction in provision in the above four cases was mainly was due to non-filling up of vacant posts.

80- General-

004- Health Statistics and Evaluation-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- Continuation of Computerization Hospitals and CHCs-			
O 1,17.00			
	75.20	72.56	-2.64
R -41.80			
Anticipated saving of Rs. 41.80 lakhs was due to economy measures.			
97- Health Statistics and Evaluation-			
O 96.92			
S 29.39	1,06.67	1,05.35	-1.32
R -19.64			
The provision augmented through supplementary estimates to meet the expenditure on salaries and dearness allowance due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 16.90 lakhs)			
98- Establishment of Computer Cell at State H.Q. for Purchase of One Computer System for the Statistical Branch-			
O 70.00			
	55.83	55.52	-0.31
R -14.17			
Reduction in provision through reappropriation was mainly due to economy measures (Rs. 10.49 lakhs).			
800- Other expenditure-			
97- Strengthening of the Office of the Chief Registrar of Death & Birth-			
O 25.00			
	2.82	2.80	-0.02
R -22.18			
Reduction in provision through reappropriation was mainly due to economy measures (Rs. 21.63 lakhs).			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
02- Urban Health Services-Other systems Of medicine-			
101- Ayurveda-			
94- Establishment of Specialised Therapy centre of AYUSH in Allopathic Hospitals at Distt Level-			
O	26.44		
	
R	-26.44		
Entire provision remained unutilised due to non-receipt of sanction from the Government.			
04- Rural Health Services-Other Systems of medicine-			
101- Ayurveda-			
95- Continuation/Upgradation of Ayurvedic Dispensaries into Ayurvedic Prathmic Swasthya Kendras-			
O	6.69		
	
R	-6.69		
Entire provision remained unutilised due to post of ANM kept vacant.			
2215- Water Supply and Sanitation			
01- Water Supply-			
001- Direction and Administration-			
96- Executive Engineer and their establishment regular/confirmed mechanical staff-			
O	1,78,83.60		
S	61,20.45	2,29,11.80	2,31,10.75 +1,98.95
R	-10,92.25		

Grant No. 10- Contd.

The provision augmented through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales was reduced through reappropriation due to approximation in calculation of arrear of 6th pay commission proved injudicious in view of the excess of Rs. 1,98.95 lakhs; reasons for which have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
052- Machinery and Equipment-			
O	15.00	-81.25	-96.25
Reasons for the minus expenditure of Rs. 96.25 lakhs have not been intimated (August 2009).			

800- Other expenditure-

99- Tools and Plants-

O	25.00	..	-25.00
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Reasons for non-utilisation of entire provision have not been intimated (August 2009).

2211- Family Welfare

103- Maternity and Child Health-

98- Universal Programme-

O	2,03.86		
R	-2,03.86	..	..

Entire provision was surrendered through reappropriation due to diversion of funds to the new scheme 'Child survival and safe motherhood'.

003- Training-

95- M.P.W. Training School(Male), Rohtak-

O	25.34		
R	-0.90	24.44	14.46
			-9.98

Saving of Rs. 9.98 lakhs was due to posts kept vacant and less payment on training owing to less number of trainees.

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Regional Family Planning Training Centre Rohtak-			
O	51.88		
		47.58	
R	-4.30	45.32	-2.26

Saving of Rs. 4.30 lakhs was the net result of saving mainly due to posts kept vacant (Rs. 5.14 lakhs) and receipt of less indoor medical reimbursement bills (Rs. 0.42 lakh) partly offset by excess expenditure on dearness allowance due to revision of pay scales (Rs. 1.40 lakhs).

3435- Ecology and Environment

03- Environmental Research and Ecological Regeneration-

800- Other expenditure-

94- Promotion of C.E.T.P. including Sewerage in old industrial areas of various towns-

O 20.00 |

14.08

14.08

..

R -5.92 |

Reduction in provision through reappropriation was due to receipt of less demand under the scheme.

Defective Budgeting

5. Three cases of injudicious reappropriation issued by Finance Department is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210- Medical and Public Health			
01- Urban Health Services-Allopathy-			
110- Hospitals and Dispensaries-			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Hospitals-			
O	68,70.68		
S	18,20.77	94,25.58	80,78.99
R	7,34.13		-13,46.59
<p>Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on salary and dearness allowance due to payment of arrears of the revised pay scales and arrear of bed charges bills to PGI proved excessive in view of the saving of Rs. 13,46.59; reasons for which have not been intimated (August 2009).</p>			
04- Rural Health Services-Other Systems of medicine-			
101- Ayurveda-			
92- Ayurveda-			
O	25,18.84		
S	6,99.36	37,54.76	35,35.16
R	5,36.56		-2,19.60
<p>Augmentation of provision through supplementary estimates and reappropriation mainly to cover more expenditure on payment of 40% arrears of the revised pay scales (Rs. 4,43.28 lakhs) and wages (Rs. 86.62 lakhs) proved excessive in view of the saving of Rs. 2,19.60 lakhs; reasons for which have not been intimated (August 2009).</p>			
06- Public Health-			
101- Prevention and Control of diseases-			
99- Malaria-			
O	43,07.03		
S	13,24.71	61,36.61	50,77.07
R	5,04.87		-10,59.54

Augmentation of provision through supplementary estimates and reappropriation to cover more expenditure on payment of arrears of the revised pay scales proved injudicious in view of the huge saving of Rs.10,59.54 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 10- Contd.**New Service**

6. Two cases where expenditure was incurred by making provision of funds through reappropriation in contravention of the provision contained in Article 205 (i) of the Constitution of India is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2211- Family Welfare			
001- Direction and Administration-			
97- Child Survival Safe Motherhood-			
O ..			
	2,60.04	2,59.83	-0.21
R 2,60.04			

The provision was made through reappropriation to cover expenditure on new scheme Child survival safe motherhood. Department should have made provision either through supplementary estimates or by taking an advance from Contingency Funds.

2210- Medical and Public Health			
03- Rural Health Services-Allopathy-			
103- Primary Health Centres-			
84- Establishment of Pt.B.D.Sharma University of Health Sciences Rohtak-			
O ..			
	15.56	15.56	..
R 15.56			

The provision was made through reappropriation to make payment of salary, dearness allowance and medical reimbursement to the employee, which is contravention of rules.

Capital:

7. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4215- Capital Outlay on Water Supply and Sanitation			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01- Water Supply-			
789- Special Component Plan for Scheduled Castes-			
98- Free Private Water Connections to Scheduled Castes Families in the Rural Areas-			
O	1,53,00.00		
		1,28,80.00	1,28,80.00
R	-24,20.00		..
Convincing reasons for the saving of Rs. 24,20 lakhs have not been intimated (August 2009).			
102- Rural Water Supply-			
94- Computerisation-			
99- Information Technology-			
O	50.00		
	
R	-50.00		..
Entire provision was surrendered through reappropriation due to non-receipt of funds from the Government of India.			
02- Sewerage and Sanitation-			
101- Urban Sanitation Services-			
92- Sewerage Treatment YAP-			
O	40,00.00		
		24,30.00	24,70.73
R	-15,70.00		+40.73

Grant No. 10- Contd.

Reduction in provision through reappropriation was due to non-laying of sewerage in Gurgaon and non-finalisation of documents by consultants.

Reasons for the final excess of Rs. 40.73 lakhs have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- Sewerage Treatment-			
99- Sewerage Treatment (Yap)-			
O 2,00.00			
	71.20	71.20	..
R -1,28.80			

Reduction in provision through reappropriation was due to less receipt of award for land compensation from the Hon'ble Court.

8. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4215- Capital Outlay on Water Supply and Sanitation			
01- Water Supply-			
101- Urban Water Supply-			
99- Urban Water Supply-			
O 43,00.00			
	54,00.00	54,00.00	..
R 11,00.00			
102- Rural Water Supply-			
87- National Capital Region-			
O 75,00.00			
	85,80.00	85,80.00	..
R 10,80.00			

Grant No. 10- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
789- Special Component Plan for Scheduled Castes-			
99- Free Private Water Connections to Scheduled Castes Families in Urban Areas-			
O 2,00.00			
	3,17.00	3,17.00	..
R 1,17.00			

The provision in the above three cases was augmented through reappropriation due to completion of ongoing work.

Grant No. 11

Grant No. 11 - Urban Development

		Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Head-				
2217 - Urban Development				
Voted -				
Original	3,99,97,50			
		5,32,26,02	5,00,61,49	-31,64,53
Supplementary	1,32,28,52			
Amount surrendered during the year (March 2009)				
				31,68,31

Notes and comments :-

1. In view of the overall saving of Rs. 31,64.53 lakhs, the supplementary grant of Rs. 1,32,28.52 lakhs obtained in September 2008 proved excessive.
2. Against the available saving of Rs. 31,64.53 lakhs, surrender of Rs. 31,68.31 lakhs on 31 March 2009 proved unrealistic.
3. Saving occurred mainly under the following heads:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80- General-				
789- Special Component Plan for Scheduled Castes-				
98- Urban Solid Waste Management-				
O	32,50.00			
R	-32,50.00	..	..	..

Entire provision remained unutilised due to Solid Waste Management executed on the basis of Built own operate and transfer/Built own operate.

Grant No. 11- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97- Integrated Housing and Slum Development Programme-			
O	12,50.00		
R	-12,50.00	..	..
Entire provision remained unutilised due to non implementation of the project.			
800- Other expenditure-			
87- Grant in Aid to Haryana Urban Development Authority for National Capital Region satellite around Delhi-			
O	47,50.00		
R	-16,54.92	30,95.08	30,95.08 ..
Reasons for saving of Rs. 16,54.92 lakhs, called for in May 2009, were awaited (August 2009).			
86- Urban Solid Waste Management-			
99- Normal Plan-			
O	16,87.00		
R	-14,87.00	2,00.00	2,00.00 ..

Saving through reappropriation was due to Solid Waste Management executed on the basis of Built own operate and transfer/Built own operate basis.

Grant No. 11- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
82- Development Grants to Municipal Corporations on the Recommendation of Central Finance Commission-			
99- Normal Plan-			
O	18,20.00		
		9,10.00	9,10.00
R	-9,10.00		..
Saving through reappropriation was due to non-receipt of Central Share from the Government of India.			
78- Integrated Low Cost Sanitation-			
99- Normal Plan-			
O	..		
S	8,39.00		
	
R	-8,39.00		..
Entire provision remained unutilised due to non receipt of central share from the Government of India in respect of the Scheme.			
79- Urban Infrastructure Development Scheme For Small & Medium Town-			
99- Normal Plan-			
O	35,00.00		
		30,00.00	30,00.00
R	-5,00.00		..
Saving was due to constraints of additional central assistance to the State Government.			
81- Integrated Housing & Slum Development Programme-			
99- Normal Plan-			
O	3,39.00		
R	-3,39.00		
Entire provision remained unutilised due to non receipt of central share from the Government of India.			

Grant No. 11- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
192-	Assistance to Municipal Committees/Councils-			
98-	Strengthening of Fire Services-			
	O	5,00.00		
	R	-1,00.00	4,00.00	4,00.00 ..

Reasons for the saving of Rs. 100 lakhs have not been intimated (August 2009).

001-	Direction and Administration-			
94-	Urban Estate Establishment Land acquisition and Development Scheme (District Staff)-			
	O	1,90.25		
	S	81.41		
	R	-85.41	1,86.25	1,86.09 -0.16

The provision was augmented through supplementary estimates obtained to meet the increased expenditure on salary and dearness allowance proved injudicious in view of the surrender of Rs. 85.41 lakhs through reappropriation mainly due to attachment of salary and dearness allowance of Land Acquisition Officer, Faridabad by the Court.

95-	Town and Country Planning (District Staff)-			
	O	11,83.80		
	S	3,83.58	14,91.69	14,91.90 +0.21
	R	-75.69		

Grant No. 11- Concl'd.

Supplementary grant obtained to cover more expenditure on salaries, dearness allowance and medical reimbursement proved excessive in view of the saving of Rs. 75.69 lakhs which was due to less payment of dearness allowance (Rs. 66.97 lakhs), receipt of less number of claims of Ex-gratia (Rs. 22.75 lakhs), medical reimbursement (Rs. 4.98 lakhs) partly offset by excess expenditure on salary due to revision of pay scales and payment of arrear (Rs. 28.29 lakhs).

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80- General-			
800- Other expenditure-			
80- Jawahar Lal Nehru National Urban Renewal Mission-			
99- Normal Plan-			
O	28,00.00		
S	46,64.08	1,47,95.00	1,47,95.00 ..
R	73,30.92		

The provision was augmented through supplementary estimates and reappropriation with a view to more addition of Central assistance released by the Government of India.

Grant No. 12

Grant No. 12 - Labour and Employment

		Total grant	Actual expenditure	Saving -
			(In thousands of rupees)	
Revenue:				
Major Head-				
2230 - Labour and Employment				
Voted -				
Original	1,22,74,22			
		1,59,56,73	1,45,43,81	-14,12,92
Supplementary	36,82,51			
Amount surrendered during the year				
(March 2009)				11,97,07
Capital:				
Major Head-				
4250 - Capital Outlay on other Social Services				
Voted -				
Original	14,00,00			
		14,00,00	9,78,45	-4,21,55
Supplementary	..			
Amount surrendered during the year				
(March 2009)				3,79,79

Notes and comments :-

Revenue:

1. Of the ultimate saving of Rs. 14,12.92 lakhs, Rs. 2,15.85 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 14,12.92 lakhs, the supplementary grant of Rs. 36,82.51 lakhs obtained in March, 2009 proved excessive.

Grant No. 12- Contd.

3. Saving occurred mainly under the following heads (partly offset by excess under certain other heads).
Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2230 - Labour and Employment			
03- Training-			
003- Training of Craftsmen & Supervisors-			
89- Estt. of New Industrial Training Institute ITI(w) and ITI (ww)-			
O	4,00.00		
S	3,32.07	4,42.74	-14.97
R	-2,74.36		

The provision augmented through supplementary estimates to cover more expenditure on salaries, dearness allowance, travelling allowance, other expenditure and stipend was reduced through reappropriation mainly due to non-filling up of vacant posts (Rs. 2,34.21 lakhs), less admission (Rs. 12.03 lakhs) and less payment of ex-gratia due to less casuality (Rs. 9.91 lakhs).

Reasons for the final saving of Rs. 14.97 lakhs have not been intimated (August 2009).

99- Industrial Training Institute-			
O	29,33.99		
S	11,74.57	39,62.56	-43.15
R	-1,46.00		

The provision augmented through supplementary estimates to cover more expenditure on salaries, dearness allowance, travelling allowance, other expenditure and training was reduced through reappropriation due to posts kept vacant (Rs. 1,23.44 lakhs), shifting of sub-offices in own building (Rs. 38.17 lakhs), less admission (Rs. 28.97 lakhs) and less receipt of medical reimbursement claims (Rs. 5.05 lakhs) was partly offset by excess expenditure on salaries due to payment of 40% arrears to the employees (Rs. 51.95 lakhs).

Reasons for the final saving of Rs. 43.15 lakhs have not been intimated (August 2009).

77- Scheme for introduction of Vocational Courses under 10+2 Scheme (98 Centres)-			
O	21,17.15		
S	8,98.81	29,03.37	-15.79
R	-96.80		

Grant No. 12- Contd.

Augmentation of provision through supplementary estimates to cover more expenditure on salaries, dearness allowance, travelling allowance, other expenditure and stipend was reduced through reappropriation mainly due to posts kept vacant (Rs. 1,01.71 lakhs), non-admission in 10+1 classes (Rs. 24.58 lakhs) and shifting of offices in own building (Rs. 10.61 lakhs) partly offset by excess expenditure on ex-gratia due to receipt of more casuality cases (Rs. 30.93 lakhs) and less touring by officials (Rs. 10.88 lakhs).

Reasons for the final saving of Rs. 15.79 lakhs have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
70- Upgradation of ITI's into centres of Excellence-			
O	6,20.00		
		5,60.49	-24.74
R	-59.51		

Anticipated saving of Rs. 59.51 lakhs was due to late receipt of approval from the Government of India.

Reasons for the final saving of Rs. 24.74 lakhs have not been intimated (August 2009).

66- Computer Literacy & Training-

99- Information Technology-

O	40.00		
	
R	-40.00		

Entire provision was surrendered through reappropriation due to non-receipt of Information and Technology plan from the I.T. Prism.

65- Expansion of I.T.Is.-

O	50.00		
		19.41	..
R	-30.59		

Reduction in provision through reappropriation was due to posts kept vacant (Rs. 19 lakhs) and less expenditure on material and supply owing to less admission than anticipated (Rs. 8.24 lakhs).

Grant No. 12- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
789-	Special Component Plan for Scheduled Castes-			
99-	Skill Training for SC/ST Students-			
	O	1,00.00		
			32.30	-2.57
	R	-67.70		
	Anticipated saving of Rs. 67.70 lakhs was due to posts kept vacant and late admission in SC/ST Wing.			
01-	Labour-			
101-	Industrial Relations-			
99-	Industrial Relations-			
	O	5,79.32		
	S	2,24.96	6,18.80	-51.45
	R	-1,85.48		
98-	Industrial Tribunal / Labour Court, Faridabad, Rohtak and Ambala-			
	O	2,26.59		
	S	99.04	2,63.11	-11.00
	R	-62.52		
102-	Working Conditions and Safety-			
95-	Inspection-			
	O	2,75.81		
	S	1,16.28	2,87.69	..
	R	-1,04.40		

Grant No. 12- Contd.

Augmentation of provision in the above three cases through supplementary estimates to cover more expenditure on salaries, dearness allowance, travelling allowance, other expenditure and petrol, oil & lubricant was reduced through reappropriation mainly due to non-filling up of vacant posts, shifting of office to Government building and receipt of less claim of medical reimbursement.

Reasons for the final saving of Rs. 51.45 and 11 lakhs in the first two cases have not been intimated (August 2009).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
94-	Setting up of Major Accident Hazard Control Cell-			
	O	..		
	S	50.00	0.39	0.39
	R	-49.61		..

The provision made through supplementary estimates for setting up of Major Accident Hazard Control Cell was reduced through reappropriation; reasons for which have not been intimated (August 2009).

96-	Health-			
	O	41.06		
			24.74	19.84
	R	-16.32		-4.90

Anticipated saving of Rs. 16.32 lakhs was mainly due to shifting of offices to Government building (Rs. 5 lakhs), posts kept vacant (Rs. 4.55 lakhs) and less claim of medical reimbursement bills (Rs. 1.55 lakhs).

Reasons for the final saving of Rs. 4.90 lakhs have not been intimated (August 2009).

113-	Improvements in Working Conditions of Child/Women labour-			
97-	Rehabilitation of Destitute and Migrants-			
	O	..		
	S	1,28.00	35.28	35.28
	R	-92.72		..

Grant No. 12- Contd.

The provision made through supplementary estimates to meet the expenditure on salaries, other expenditure and rent, rate and taxes for setting up of Rehabilitation Centre for Destitute and Migrant Child Labour was surrendered through reappropriation; reasons for which have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
99- Headquarter Staff-			
98- Establishment Expenses-			
O	1,33.37		
S	44.80	1,45.86	1,44.65
R	-32.31		-1.21

Augmentation of provision through supplementary estimates to cover more expenditure on salaries, dearness allowance and other expenditure due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs.21.15 lakhs), less payment of ex-gratia (Rs. 1.80 lakhs) and medical reimbursement (Rs. 1.60 lakhs).

02- Employment Service-			
101- Employment Services-			
97- Computerisation of Employment Exchange Operations-			
O	30.00		
		10.00	9.41
R	-20.00		-0.59

Reduction in provision through reappropriation was due to non-approval of Information and Technology Plan (Rs. 10.13 lakhs), less payment on training (Rs. 5 lakhs) and non-filling up of contractual posts (Rs. 4.87 lakhs).

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03- Training-			
003- Training of Craftsmen & Supervisors-			

Grant No. 12- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
76- Opening of New V.E. I.-			
O	3,50.00		
		4,69.88	4,50.58
			-19.30
R	1,19.88		
94- Introduction of modern Trades in existing ITI's and I.T.I's (ww)-			
O	2,60.00		
		3,05.83	2,96.52
			-9.31
R	45.83		

The provision in the above two cases was augmented through reappropriation to cover more expenditure on salaries and dearness allowance due to grant of 40% arrears to the employees.

Reasons for the final saving of Rs.19.30 lakhs in the former case and 9.31 lakhs in the later case have not been intimated (August 2009).

Capital:**Voted Grant:**

5. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4250- Capital Outlay on other Social Services			
789- Special Component Plan for Schedule Castes-			
99- Skill Training for Scheduled Castes students-			
O	4,00.00		
		89.00	89.00
			..
R	-3,11.00		

Grant No. 12- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other expenditure-			
97- Modernization of Machinery & Equipment-			
O 10,00.00			
	9,31.21	8,89.45	-41.76
R -68.79			

Reduction in provision in the above two cases was due to imposing of code of conduct in view of elections.

Reasons for the final saving of Rs.41.76 lakhs in the later case have not been intimated (August 2009).

Grant No. 13**Grant No. 13 - Social Welfare and Rehabilitation**

		Total grant	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Heads-				
2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2235 - Social Security and Welfare				
2236 - Nutrition				
2250 - Other Social Services				
Voted -				
Original	12,45,98,92			
		12,45,99,00	11,93,47,92	-52,51,08
Supplementary	8			
Amount surrendered during the year				
(March 2009)				50,75,16
Capital:				
Major Heads-				
4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
4235 - Capital Outlay on Social Security and Welfare				
Voted -				
Original	5,21,60			
		5,21,60	4,54,60	-67,00
Supplementary	..			
Amount surrendered during the year				
(March 2009)				70,00

Notes and comments :-

Grant No. 13- Contd.

Revenue:

1. Of the ultimate saving of Rs. 52,51.08 lakhs, Rs. 1,75.92 lakhs remained unsurrendered.
2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2236- Nutrition			
02- Distribution of nutritious food and beverages-			
789- Special Component Plan for Scheduled Castes-			
98- Supplementary Nutrition Programme for Scheduled Castes-			
O	70,34.00	42,06.86	-28,27.14

Reasons for the saving of Rs. 28,27.14 lakhs have not been intimated (August 2009).

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes

01- Welfare of Scheduled Castes-

277- Education-

95- Scholarship/Opportunity to Scheduled Castes Students studying in 6th to 8th Classes-

O 16,51.50

..

R -16,51.50

91- Award of Stipend reimbursement of tuitions and exam fee for SC students in 9th to 12th classes-

O 12,00.00

..

R -12,00.00

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
90- Grant for the purchase of stationery articles for SC students studying in 6th to 12th classes-			
O 6,00.00			

R -6,00.00			
Entire provision in the above three cases was surrendered through reappropriation due to transfer of the scheme to Education Department.			
76- Scholarship to Scheduled Castes Girls from 10+1 to Post Graduate Classes-			
O 2,36.80			

R -2,36.80			
Entire provision was surrendered through reappropriation due to non-approval of the scheme by the Government.			
77- Dr. Ambedkar Medhavi <i>Chhatar Yojna</i> -			
O 14,50.00			
	12,33.90	12,33.90	..
R -2,16.10			
Reduction in provision through reappropriation was due to less enrolment of beneficiaries.			
84- Girls Boys Hostel-			
O 2,00.00			

R -2,00.00			

Grant No. 13- Contd.

Entire provision was surrendered through reappropriation due to non-receipt of funds from the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Awards of stipends Reimbursement of tuition fees to S. C. students studying in 9th to 12th (School stage)-			
O 1,30.00			

R -1,30.00			

Entire provision was surrendered through reappropriation due to transfer of the scheme to Education Department.

70- *Babu Jagjivan Ram Chhatrawas Yojna-*

O 3,00.00			
	1,87.58	1,87.58	..
R -1,12.42			

Reduction in provision through reappropriation was due to release of less funds by the Government of India.

83- Award of Pre-Matric Scholarships to Children of those whose parents are engaged in unclean occupation (50%)-

O 50.00			

R -50.00			

78- Providing of free residential facilities to the meritorious scheduled castes students residing in rural areas-

O 25.00			
	3.73	3.73	..
R -21.27			

Grant No. 13- Contd.

Saving in the above two cases was surrendered through reappropriation due to availability of less number of beneficiaries.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
73- Upgradation of the typing and data entry skill of the SC/BC unemployed youth through computer-			
O 84.00			
	39.49	39.49	..
R -44.51			

Reduction in provision through reappropriation was mainly due to late approval of the scheme.

800- Other expenditure-

81- Purchase of Agriculture land for Scheduled Castes-

O 9,70.00			

R -9,70.00			

Entire provision was surrendered through reappropriation due to non-approval of the scheme by the Government.

82- *Indira Gandhi Priyadarshani Vivah Shagun Yojna-*

O 23,00.00			
	19,68.98	19,68.98	..
R -3,31.02			

Reduction in provision through reappropriation was due to enforcement of model code of conduct.

85- Monetary relief to the victims of atrocities-

O 92.00			
	29.22	29.22	..
R -62.78			

Grant No. 13- Contd.

Reduction in provision through reappropriation was due to availability of less number of beneficiaries.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
84- Publicity Scheme-			
O	30.00		
		6.36	6.36
R	-23.64		..

Reduction in provision through reappropriation was due to late receipt of funds from the Government of India.

793- Special Central Assistance for Scheduled Castes
Component Plan-

99- Subsidy for traditional Schemes such as Dairy,
Piggery and other Schemes-

O	19,75.00		
		11,67.22	11,67.22
R	-8,07.78		..

80- Installation of SPV street lighting system in village with 50%
more concentration of Scheduled Castes-

O	1,25.00		
	
R	-1,25.00		..

Reduction in provision through reappropriation in the above two cases was due to receipt of less funds from the Government of India.

789- Special Component Plan for Scheduled Caste-

96- Grant-in-aid for purchase of books and stationery
articles of SC in Post 10+2 and Post Graduate
Classes-

O	6,00.00		
	
R	-6,00.00		..

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97- Grant of loan to the members belonging to Scheduled Castes for construction of houses-			
O 3,00.00			

R -3,00.00			
95- Setting up of skill imparting infrastructure like Polytechnics/ITIs etc. in scheduled castes population concentrated areas-			
O 2,00.00			

R -2,00.00			
99- Setting up of Apparel Training Centres for Scheduled Castes in Haryana Grant-in-aid to Haryana SCF & DC-			
O 1,68.87			

R -1,68.87			
98- Financial Assistance for training to Scheduled Castes candidates in Un-organized sector through private institutions-			
O 1,40.83			

R -1,40.83			

Entire provision in the above five cases was surrendered through reappropriation due to non approval of the scheme.

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
94- Creation of employment Generation opportunitites by setting up employment oriented institute-			
O	5,00.00		
		4,00.00	..
R	-1,00.00		
Reduction in provision through reappropriation was due to late approval of the scheme.			
283- Housing-			
99- Housing Scheme for Scheduled castes-			
O	14,00.00		
		8,10.00	..
R	-5,90.00		
Reduction in provision through reappropriation was due to enforcement of model code of conduct.			
98- Acquisition of land for allotment of dwelling sites to landless <i>Harijans</i> (Rev.)-			
O		90.00	-89.60
Reasons for the saving of Rs. 89.60 lakhs have not been intimated (August 2009).			
102- Economic Development-			
97- District Staff-			
O	72.00		
		5.71	..
R	-66.29		
Reduction in provision through reappropriation was due to non-purchase of sewing machines (Rs.49.52 lakhs) and raw material (Rs. 16.77 lakhs).			

Grant No. 13- Contd.

Head		Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
001- Direction and Administration-				
99- Headquarter Staff-				
98- Establishment Expenses-				
O	2,50.71			
		1,86.98	1,91.93	+4.95
R	-63.73			
Reduction in provision through reappropriation was due to posts of SC/SP kept vacant.				
96- Staff for pre-Matric Scholarship to children of those engaged in unclean occupation-				
O	1,46.45			
		1,16.79	1,11.93	-4.86
R	-29.66			
Anticipated saving of Rs. 29.66 lakhs was mainly due to availability of less trainees for grant of scholarship.				
03- Welfare of Backward Classes-				
277- Education-				
93- Post Matric Sclarship to Backward Classes Students-				
O	9,90.00			
		4,39.12	4,38.35	-0.77
R	-5,50.88			

Grant No. 13- Contd.

Reduction in provision through reappropriation was due to receipt of less funds from Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235- Social Security and Welfare			
02- Social Welfare-			
101- Welfare of handicapped-			
68- Insurance scheme for the parants/guardians persons with disabilities-			
O	3,45.66		
	
R	-3,45.66		

Entire provision was surrendered through reappropriation due to non-finalisation of the scheme.

72- Financial assistance to non-school going disabled children-			
O	25.00		
		1.31	1.31
R	-23.69		..

Reduction in provision through reappropriation was due to less enrolment of beneficiaries.

789- Special Component Plan for Scheduled Castes-			
93- Financial assistance to Scheduled Castes Families under Child Development Service Scheme-			
O	3,00.00	1,92.53	-1,07.47

Reasons for the saving of Rs. 1,07.47 lakhs have not been intimated (August 2009).

103- Women's Welfare-

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
76-	Protection of Women's from domestic violence (Setting up of cells)-			
	O	1,00.00		
			23.72	23.72
	R	-76.28		..
	Reduction in provision through reappropriation was due to late finalisation of setting up of protection cells.			
89-	Incentive Award to Mahila Mandals-			
	O	1,08.00		
			56.60	56.60
	R	-51.40		..
	Reduction in provision through reappropriation was due to diversion of funds to another scheme 'Grant-in-aid' to woman commission.			
001-	Direction and Administration-			
95-	Communication and Publicity-			
	O	75.00		
			10.70	10.70
	R	-64.30		..
	Reduction in provision through reappropriation was due to late finalisation of communication and publicity strategy.			
800-	Other expenditure-			
81-	Implementation of J.J. Act-			

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- Grant-in-aid to Voluntary organisations for setting up of Juvenile/Observation Homes under J.J. Act-			
O 63.50			
	17.60	17.60	..
R -45.90			
77- Pre-metric scholarship for students belonging to minority communities-			
O 1,00.00			
	67.75	67.75	..
R -32.25			
Reduction in provision in the above two cases was due to availability of less number of beneficiaries.			
79- Family Courts-			
O 30.00			

R -30.00			
Entire provision was surrendered through reappropriation due to transfer of the scheme to Home Department.			
102- Child Welfare-			
75- Skill building and rehabilitation of Juvenile establishment of Workshops, Library, Playground etc.-			
O 50.00			
	9.65	9.65	..
R -40.35			

Grant No. 13- Contd.

Reduction in provision through reappropriation was due to receipt of less application of grant-in-aid from the Institutions.

Head	Total grant	Actual expenditure	Saving -
			(In lakhs of rupees)
88- Setting up of Anganwari Training Centres (UDISHA Project)-			
O	1,20.00		
		80.99	80.99
R	-39.01		..

Reduction in provision through reappropriation was due to non-receipt of grant-in-aid from the Government of India.

60- Other Social Security and Welfare programmes-

200- Other Programmes-

84- Contribution from Govt. for IV class employees in new Group Insurance Scheme-

O	75.00	21.58	-53.42
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Saving of Rs. 53.42 lakhs was due to less appointment of class-IV employees during the year 2008-09.

102- Pensions under Social Security Scheme-

92- Pension to Eunuchs-

O	31.00		
		0.02	0.03
R	-30.98		+0.01

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
91-	Pension to Dwarfs-			
	O	22.00		
			0.32	0.19
	R	-21.68		-0.13

Reduction in provision through reappropriation in the above two cases was due to less availability of eligible beneficiaries.

3. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2235-	Social Security and Welfare			
60-	Other Social Security and Welfare Programmes-			
102-	Pension under Social Security Scheme-			
98-	Old age Pension-			
	O	2,52,20.39		
			2,79,93.29	2,72,10.07
	R	27,72.90		- 7,83.22
96-	Widow Pension-			
	O	1,27,46.00		
			1,33,84.29	1,31,81.79
	R	6,38.29		- 2,02.50

The provision was augmented in the above two cases through reappropriation to cover all the beneficiaries under the scheme proved excessive in view of the saving in these cases; reasons for which have not been intimated (August 2009).

789- Special Component Plan for Scheduled Castes-

99- Financial Assistance to Scheduled Castes Families under old age allowance-

O		1,28,29.00	1,36,12.21	+ 7,83.21
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Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Financial Assistance to Scheduled Castes Families under Widow Pension-			
O	49,50.00	51,52.50	+2,02.50
Reasons for the excess in the above two cases have not been intimated (August 2009).			
02- Social Welfare-			
102- Child Welfare-			
92- Integrated Child Development Services Schemes(WCD)-			
O	1,08,31.19		
		1,19,07.85	1,20,15.32
R	10,76.66		+1,07.47
The provision augmented through reappropriation due to enhancement in the rate of honorarium (Rs. 12,81.45 lakhs), more payment on salary and dearness allowance due to revision of pay scales (Rs.6,14.18 lakhs) was partly offset by saving due to cut imposed on plan outlay (Rs.5,44.08 lakhs), enforcement of model code of conduct (Rs.1,47.01 lakhs) and posts kept vacant (Rs.1,09.47 lakhs).			
Reasons for the final excess of Rs. 1,07.47 lakhs have not been intimated (August 2009).			
99- Financial Assistance to Destitute Children-			
O	6,30.00		
		7,98.40	7,98.40
R	1,68.40		..
The provision was augmented through reappropriation to cover all the beneficiaries under the scheme.			
800- Other expenditure-			
73- Scheme for development of minority Concentration Districts Mewat and Sirsa-			
O	8,25.00		
		13,44.67	13,44.67
R	5,19.67		..

Grant No. 13- Contd.

The provision was augmented through reappropriation with a view to avail of more funds released by the Government of India for development of minority concentration Districts Mewat and Sirsa.

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
74- Merit -cum-means scholarship scheme for minority communities students-			
O 75.00	1,15.72	1,15.72	..
R 40.72			

The provision was augmented through reappropriation to cover more beneficiaries under the scheme.

82- Haryana State Commission for Women-			
98- Financial Assistance to Women's Awareness and Management Academy (WAMA)-			
O 24.00	63.62	63.62	..
R 39.62			

The provision was augmented through reappropriation to cover more expenditure for infrastructure development of Women Awareness Management Academy.

99- Establishment of Haryana State Commission for Women-			
O 20.00	48.25	48.25	..
R 28.25			

The provision was augmented through reappropriation due to appointment of chairperson/staff and purchase of vehicles.

81- Implementation of J.J. Act-			
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Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98-	Remand/Observation Home-			
	O	41.19		
			61.43	61.43
	R	20.24		..
<p>The provision was augmented through reappropriation to cover more expenditure on payment of arrears due to revision of pay scales (Rs.11.14 lakhs) and purchase of certain items (Rs.8.50 lakhs).</p>				
104-	Welfare of aged, infirm and destitute-			
96-	Issuance of identity cards to senior citizens of Haryana-			
	O	..		
	S	0.01	1,00.00	1,00.00
	R	99.99		..
<p>The provision was made through token supplementary estimates and augmented through reappropriation to cover more expenditure on printing of identity cards.</p>				
92-	Free bus travelling facility in Haryana Roadways buses to senior women citizen of Haryana domicile-			
	O	..		
	S	0.01	25.00	25.00
	R	24.99		..
<p>The provision was made through token supplementary estimates and augmented through reappropriation for providing free bus travelling facilities in Haryana Roadways buses to senior women citizens.</p>				

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving-
95-	Providing freeof cost spectacles to older persons of BPL category-			
	O	..		
	S	0.01	21.00	21.00
	R	20.99		
<p>The provision was made through token supplementary estimates and augmented through reappropriation for providing spectacles to senior citizens of Haryana State.</p>				
001-	Direction and Administration-			
97-	Staff for Headquarter (WCD)-			
98-	Establishment Expenses-			
	O	1,47.83		
	R	46.55	1,94.38	1,94.37
				-0.01
99-	Staff for Headquarters (SJE)-			
98-	Establishment Expenses-			
	O	2,30.84		
	R	43.92	2,74.76	2,74.76
				..
101-	Welfare of handicapped-			
96-	Employment to Blind Persons-			
	O	53.69		
	R	29.03	82.72	82.73
				+0.01

Grant No. 13- Contd.

The provision in the above three cases augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
65-	Establishment of life long home for mentally retarded persons-			
	O	..		
	S	0.01	24.00	24.00
	R	23.99		..

The provision was made through token supplementary estimates and augmented through reappropriation with a view to avail of grant-in-aid for Life Long Home for Mentally Retarded Persons.

103- Women's Welfare-

99- Home-cum-Training Centres for Destitute Women & Widows-

O	76.74			
		1,03.64	1,03.64	..
R	26.90			

The provision was augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales.

60- Other Social Security and Welfare programmes-

102- Pensions under Social Security Scheme-

93- "Ladli" Social Security Pension Scheme for families having only girl/girls-

O	4,62.00			
		7,84.48	7,84.96	+0.48
R	3,22.48			

The provision was augmented through reappropriation to cover new beneficiaries under the scheme.

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
200- Other Programmes-			
78- Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects-			
O ..	1,35.23	1,35.23	..
R 1,35.23			
The provision was made through reappropriation for construction of war memorial complex.			
98- Expenditure on D.S.S.& A. Board-			
98- Establishment Expenses-			
O 4,35.10	5,24.01	5,24.01	..
R 88.91			
The provision was augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales.			
81- Grant -in-aid to <i>Sainik</i> School-			
O 1,65.00	2,51.05	2,51.05	..
R 86.05			
The provision was augmented through reappropriation with a view to avail grant-in-aid for new <i>Sainik</i> School, Rewari.			
87- Grants -in-aid to <i>Rajya Sainik</i> Board for Running of V.T.C.-			
O 1,30.00	1,95.00	1,95.00	..
R 65.00			

Grant No. 13- Contd.

Augmentation of provision through reappropriation was due to increase in number of beneficiaries and mess charges.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- Rewards to Solidiers, Sailors and Airmen for acts of gallantary in the Kashmir Compaign etc.-			
O 50.00			
	89.29	89.29	..
R 39.29			

Augmentation of provision through reappropriation was due to increase in number of beneficiaries under the scheme.

2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes

03- Welfare of Backward Classes-

277- Education-

98- Award of stipends Reimbursement of tuition fees to Backward Classes students studying in 9 -12th Classes(School stage)-

O 7,50.00			
	13,50.00	13,40.00	-10.00
R 6,00.00			

The provision was augmented through reappropriation to cover more expenditure on reimbursement of pending stipend /tuition fee claims to Backward Classes Students.

92- Construction of Hostel for OBC boys & girls-

O 0.20			
	2,60.00	2,60.00	..
R 2,59.80			

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
283- Housing-				
99- Housing Finance for Backward Classes and Minorities-				
O	0.10			
		5,60.00	5,60.00	..
R	5,59.90			
The provision in the above two cases was augmented through reappropriation to cover more expenditure due to increase in the number of eligible beneficiaries.				
01- Welfare of Scheduled Castes-				
001- Direction and Administration-				
98- District Staff-				
O	7,58.88			
		9,31.12	9,31.10	-0.02
R	1,72.24			
The provision was augmented through reappropriation to cover more expenditure on payment of arrears due to revision of pay scales.				
277- Education-				
85- Meritorious Incentive to SC Students who gets 1st Division from Post Matric/Post Graduate Classes-				
O	1,10.00			
		1,77.47	1,75.66	-1.81
R	67.47			

The provision was augmented through reappropriation to cover more expenditure due to increase in number of eligible beneficiaries.

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2250-	Other Social Services			
800-	Other expenditure-			
99-	Misc. Trade Fairs-			
	O	11.00		
			1,58.85	1,61.00
				+2.15
	R	1,47.85		
<p>The provision was augmented through reappropriation to cover more expenditure on holding of solar eclipse fair at Kurukshetra and Falgu fair at Kaithal.</p>				
2236-	Nutrition			
02-	Distribution of nutritious food and beverages-			
101-	Special Nutrition programmes-			
94-	Adolescent girls Scheme(Renamed as Kishori Shakti Yojna)-			
	O	2,20.00		
			2,54.49	2,54.46
				-0.03
	R	34.49		
<p>The provision was augmented through reappropriation to cover more eligible beneficiaries under the scheme.</p>				
90-	Special Additional Central Assistance under Nutrition Programme-			
	O	50.00		
			80.11	80.11
				..
	R	30.11		

Grant No. 13- Contd.

The provision was augmented through reappropriation with a view to avail of funds released by the Government of India.

Defective Budgeting

4. Two cases of defective reappropriation issued by Finance Department is discussed below:-

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
2235- Social Security and Welfare			
60- Other Social Security and Welfare programmes-			
102- Pensions under Social Security Scheme-			
95- Handicapped Pension-			
O	41,42.98		
		38,41.17	39,15.40
			+74.23
R	-3,01.81		

Reduction in provision through reappropriation due to availability of less number of beneficiaries under the scheme proved injudicious in view of the excess of Rs. 74.23 lakhs; reasons for which have not been intimated (August 2009).

2236- Nutrition			
02- Distribution of nutritious food and beverages-			
101- Special Nutrition programmes-			
95- Supplementary Nutrition Programme-			
O	71,66.00		
		44,79.23	73,06.37
			+28,27.14
R	-26,86.77		

Reduction in provision through reappropriation due to diversion of funds to another schemes and enforcement of model code of conduct proved injudicious in view of the excess of Rs. 28,27.14 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 13- Contd.**Capital:**

5. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
01- Welfare of Scheduled Castes-			
190- Investments in Public Sector and other Undertakings-			
99- Share Capital & Matching assistance @ 1% & 3% for promotional activities recov. and eval. to Har. S/C Fin. Dev. Corp.-			
O	1,80.00		
		1,40.00	1,40.00
R	-40.00		..

Reduction in provision through reappropriation was due to non-enhancement of authorised share capital from Rs.40 crore to Rs. 75 crore.

4235- Capital Outlay on Social Security and Welfare

02- Social Welfare-			
190- Investments in Public Sector and other Undertakings-			
99- Share Capital to WDC (State Share)-			
O	1,00.00		
		70.00	70.00
R	-30.00		..

Reduction in provision through reappropriation was due to less demand of funds by the Haryana Women Development Corporation.

Grant No. 13- Concl.

7. Village Reconstruction and Harijan Uplift Fund.

No amount was transferred during 2008-2009 from this grant under the head "8229-Development and Welfare Fund-200-Other Development and Welfare Fund-Fund for Village Reconstruction and *Harijan* Uplift" from which no amount was spent during the year for giving loans to *Harijans*. The recoveries of Rs. 1.34 lakhs effected during the year against these loans under the Major head "6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes" were credited direct to the Fund. The balance at the credit of the Fund at the end of March, 2009 was Rs.2,25.59 lakhs (cash Rs.7.09 lakhs and investment Rs. 2,18.50 lakhs).

An account of the transactions of the Fund (included under "Other Development and Welfare Funds") is given in the Statement No.16 of the Finance Accounts 2008-2009.

Grant No. 14

Grant No. 14 - Food and Supplies

	Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:			
Major Head-			
2408 - Food, Storage and Warehousing			
Voted -			
Original	43,51,64		
	73,65,47	67,14,61	-6,50,86
Supplementary	30,13,83		
Amount surrendered during the year			
(March 2009)			
			6,50,76

Capital:

Major Head-			
4408 - Capital Outlay on food Storage and Warehousing			
Voted -			
Original	20,46,05,54		
	21,06,89,49	20,96,66,28	-10,23,21
Supplementary	60,83,95		
Amount surrendered during the year			
(March 2009)			
			10,31,81

Notes and comments :-

Revenue:

1. In view of the overall saving of Rs. 6,50.86 lakhs, the supplementary grant of Rs. 30,13.83 lakhs obtained in March 2009 proved excessive.

2. Saving occurred as under:-

	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2408 - Food, Storage and Warehousing			

Grant No. 14- Contd.

Head		Total grant	Actual expenditure (In thousands of rupees)	Saving -
01-	Food-			
001-	Direction and Administration-			
98-	Field Staff-			
	O	27,24.72		
	S	27,82.55	50,39.77	50,39.67
	R	-4,67.50		-0.10
<p>The provision was augmented through supplementary grant to cover more expenditure on revised pay scales. Saving of Rs.4,67.50 lakhs was the net result of saving mainly due to non-payment of leave encashment to the retirees, non-receipt of 40% arrears of new pay scales and merger of dearness allowance (Rs. 10,83.27 lakhs) and excess expenditure on subsidy given to Below Poverty Line Families under this scheme (Rs. 6,10.73 lakhs).</p>				
96-	District Forums-			
	O	10,98.46		
	S	42.20	10,26.21	10,26.21
	R	-1,14.45		..
<p>The provision was augmented through supplementary grant to cover more expenditure on dearness allowance proved to be unnecessary as the actual expenditure did not come up even to the original provision. Saving of Rs.1,14.45 lakhs was net result of saving mainly due to non-receipt of sanction of Non-Building Assets (Rs.1,68.08 lakhs) and merger of dearness allowance in pay fixation (Rs. 30.72 lakhs) partly offset by excess expenditure on payment of 40% arrear to the employees (Rs.91.39 lakhs).</p>				
99-	Directorate Staff-			
98-	Establishment Expenses-			
	O	4,64.82		
	S	1,71.49	5,77.92	5,77.92
	R	-58.39		..

Grant No. 14- Contd.

Augmentation of provision through supplementary grant to cover more expenditure on salary, dearness allowance and other charges proved excessive in view of the surrender of Rs.58.39 lakhs through reappropriation due to merger of dearness allowance with pay due to revised new pay fixation (Rs.33.49 lakhs), less expenditure on ex-gratia (Rs.16.40 lakhs), non-payment of leave encashment to the retirees and non-payment of 40% of arrear before 31.3.2009 (Rs.13.33 lakhs) partly offset by excess expenditure on filling up of vacant posts through contract basis (Rs.13.74 lakhs).

Capital:**Voted Grant**

3. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4408 - Capital Outlay on food Storage and Warehousing			
01- Food-			
101- Procurement and Supply-			
99- Grain Supply Scheme-			
O	19,67,10.00		
S	17,37.00	19,36,64.00	..
R	-47,83.00		

The provision was augmented through supplementary estimates to cover more expenditure on grain supply, interest on capital, construction of godown and revision of pay scales proved to be unnecessary as the actual expenditure did not come up even to the original provision. Saving of Rs.4,783 lakhs due to less than estimated purchase of wheat.

98- Establishment Cost Chargeable-

O	30,89.54		
S	30,52.95	54,44.00	54,52.59 +8.59
R	-6,98.49		

The provision was augmented through supplementary grant to cover more expenditure on revision of pay scales. Saving of Rs.6,98.49 lakhs was due to less withdrawal of arrears of 6th Pay Commission which was surrendered.

Reasons for the excess of Rs. 8.59 lakhs have not been intimated (August 2009).

Grant No. 14- Concl.

4. Excess occurred mainly under:-		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Head				
01-	Food-			
101-	Procurement and Supply-			
97-	Interest on Capital-			
	O	47,06.00		
	S	2,94.00	94,49.68	94,49.69
	R	44,49.68		+0.01

The provision was augmented through supplementary estimates to cover more expenditure on payment of increased interest. The excess of Rs.44,49.68 lakhs was due to less receipt and recoveries effected from Food Corporation of India for lifting of foodgrains.

5. *Expenditure met from Foodgrains Reserve Fund:-*

"Foodgrains Reserve Fund" is in the nature of price fluctuation Fund and is intended to cover losses on stock arising from a general fall in prices. The balance relating to the Fund for the construction of storage godowns for proper and scientific storage of foodgrains is also merged in this Fund. No amount was credited to the Fund since 1983-84.

The proceeds of the surcharge levied at the rate of 35 paise per quintal on issues of foodgrains held in stock by the Government are credited to this Fund under the head "0435-Other Agricultural Programme-501-Other Services and Service Fees-Surcharges to cover loss from fall in prices". An amount equivalent to the receipts under the above head is transferred, at the end of the year, to the "Foodgrains Reserve Fund" under "8235-General and other Reserve Funds" *by per contra* debit to the head "Transfer to Foodgrains Reserve Fund" under the Major Head -"2408-Food, Storage and Warehousing".

The balance at the credit of the fund at the end of March, 2009 was Rs.4,77.39 lakhs.

An account of the transactions of the Fund is included in Statement No.16 of Finance Accounts 2008-09.

Grant No. 15

Grant No. 15 - Irrigation

		Total grant or appropriation	Actual expenditure	Saving -
				(In thousands of rupees)
Revenue:				
Major Heads-				
2700 - Major Irrigation				
2701 - Medium Irrigation				
2702 - Minor Irrigation				
2801 - Power				
Voted -				
Original	34,07,78,00			
		40,94,27,31	36,77,15,97	-4,17,11,34
Supplementary	6,86,49,31			
Amount surrendered during the year				
(March 2009)				1,79,20,45
<i>Charged -</i>				
<i>Original</i>	<i>2,44,00</i>			
		<i>2,94,61</i>	<i>2,44,00</i>	<i>-50,61</i>
<i>Supplementary</i>	<i>50,61</i>			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				<i>50,61</i>

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
Capital:			
Major Heads-			
4700 - Capital Outlay On Major Irrigation			
4701 - Capital Outlay on Medium Irrigation			
4711 - Capital Outlay on Flood Control projects			
4801 - Capital Outlay on Power Projects			
Voted -			
Original	14,41,70,00		
		14,41,70,00	16,12,71,15 +1,71,01,15
Supplementary	..		
Amount surrendered during the year			
(March 2009)			33,70,00
<i>Charged -</i>			
<i>Original</i>	<i>42,00,00</i>		
		<i>45,00,00</i>	<i>54,38,21 +9,38,21</i>
<i>Supplementary</i>	<i>3,00,00</i>		
<i>Amount surrendered during the year</i>			
			<i>Nil</i>

Notes and comments :-

Revenue:**Voted Grant**

1. In view of the overall saving of Rs. 4,17,11.34 lakhs, the supplementary grant of Rs. 6,86,49.31 lakhs obtained in March 2009 proved excessive.

2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Grant No. 15- Contd.

Head		Total grant	Actual expenditure	Saving -
2700-	Major Irrigation			
02-	Western Jamuna Canal Project (Commercial)-			
001-	Direction and Administration-			
98-	Execution Irrigation-			
	O	1,28,94.65		
	S	61,86.85	1,89,52.52	68,74.71
	R	-1,28.98		-1,20,77.81
<p>Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales, increase in the rates of travelling expenses, petrol, oil & lubricants and reimbursement of medical bills proved injudicious as the actual expenditure did not come up even to the original provision. Detailed reasons for the total saving of Rs. 1,22,06.79 lakhs have not been intimated (August 2009).</p>				
96-	Special Revenue Staff-			
	O	24,67.60		
	S	10,17.40	34,85.00	1,91.52
	R			-32,93.48
<p>Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales and increase in the rates of travelling expenses, office expenses, petrol, oil & lubricants and reimbursement of medical claims proved injudicious in view of the huge saving of Rs. 32,93.48 lakhs; reasons for which have not been intimated (August 2009).</p>				
99-	Supervision Irrigation-			
	O	14,90.20		
	S	7,59.80	18,50.00	6,43.94
	R	-4,00.00		-12,06.06

Grant No. 15- Contd.

Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales and increase in the rates of travelling expenses, office expenses and reimbursement of medical bills proved injudicious as the actual expenditure did not come up even to the original provision. Reasons for the total saving of Rs. 16,06.06 lakhs have not been intimated (August 2009).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97-	Medical Irrigation-			
	O	58.50		
	S	21.50	..	..
	R	-80.00		

Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales, increase in the rates of travelling expenses and office expenses was surrendered through reappropriation due to closing of dispensaries.

800- Other Expenditure-

98- Energy Charges-

O	12,10.00			
S	8,00.00	15,99.00	9,79.13	-6,19.87
R	-4,11.00			

Augmentation of provision through supplementary estimates to clear pending energy charges of Power Utilities proved injudicious as the actual expenditure did not come up even to the original provision. Saving of Rs. 411 lakhs was due to receipt of less energy bills.

Reasons for the final saving of Rs. 6,19.87 lakhs have not been intimated (August 2009).

80- General-

800- Other Expenditure-

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97- Share to Himachal Pradesh for Renuka Dam Project-			
O	..		
S	1,00,00.00	..	..
R	-1,00,00.00		

The provision made through supplementary estimates for the payment of Haryana Share of Renuka Dam to Himachal Pradesh was surrendered through reappropriation due to non-finalisation of the proposal.

001- Direction and Administration-

99- Chief Engineers common Establishment-

O	15,86.90		
S	10,94.10	24,38.30	6,25.01
R	-2,42.70		-18,13.29

Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales, increase in the rates of travelling expenses, office expenses, and reimbursement of medical bills proved injudicious as the actual expenditure did not come up even to the original provision. Detailed reasons for the total saving of Rs. 20,55.99 lakhs have not been intimated (August 2009).

190- Assistance to Public Sector and other undertakings-

99- Contribution to CBI-

O	21.00	..	-21.00
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Reasons for non-utilisation of funds have not been intimated (August 2009).

15- Lining of channels-

800- Other Expenditure-

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99-	Interest-			
	O	66,00.00		
			73,62.00	..
	S	7,62.00		-73,62.00
<p>Augmentation of provision through supplementary estimates for making payment of interest charges by the Irrigation Department proved injudicious in view of the non-utilisation of the entire provision; reasons for which have not been intimated (August 2009).</p>				
04-	Loharu Canal Project (commercial)-			
800-	Other Expenditure-			
98-	Energy Charges-			
	O	21,00.00		
	S	28,00.00	35,00.00	8,39.35
	R	-14,00.00		-26,60.65
<p>Augmentation of provision through supplementary estimates to cover the pending energy charges of Power Utilities proved injudicious as the actual expenditure did not come up even to the original provision. Saving of Rs. 1400 lakhs was due to receipt of less energy bills.</p>				
<p>Reasons for the final saving of Rs. 26,60.65 lakhs have not been intimated (August 2009).</p>				
001-	Direction and Administration-			
98-	Executive Irrigation-			
	O		57.50	..
				-57.50
18-	Non-Commercial Irrigation Projects-			
001-	Direction and Administration-			
97-	Execution Irrigation-			
	O		30,99.50	1,95.13
				-29,04.37

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98-	Supervision Irrigation-			
	O	4,07.00	11.51	-3,95.49
99-	Chief Irrigation-			
	O	1,53.50	11.15	-1,42.35
Reasons for saving in the above four cases have not been intimated (August 2009).				
01-	Multi Purpose River project (Commercial)-			
001-	Direction and Administration-			
97-	Execution Irrigation-			
	O	26,01.40		
	S	9,98.60	31,60.00	10,41.69
	R	-4,40.00		-21,18.31
95-	Special Revenue Staff-			
	O	12,91.35		
	S	7,08.65	18,00.00	8.39
	R	-2,00.00		-17,91.61
98-	Superintending Irrigation-			
	O	2,02.40		
	S	67.60	2,40.00	47.64
	R	-30.00		-1,92.36

Grant No. 15- Contd.

Augmentation of provision in the above three cases through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales, increase in the rates of travelling expenses, office expenses and reimbursement of medical bills was reduced through reappropriation mainly due to less expenditure on salary and dearness allowance.

Reasons for the final saving in these cases have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
96- Medical Irrigation-			
O	41.00		
S	19.00	0.52	+0.52
R	-60.00		

Augmentation of provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales was surrendered through reappropriation due to closing of dispensaries.

101- Maintenance and Repairs-			
98- Other Maintenance Expenditure-			
98- Punjab portion-			
O	7,11.00		
		5,51.00	-5,51.00
R	-1,60.00		

Reasons for the total saving of Rs.711 lakhs have not been intimated (August 2009).

800- Other Expenditure-			
99- Interest on Capital & Exp. on Ext. & Improvement-			

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98-	Punjab portion-			
	O	27.35	..	-27.35
	Reasons for non-utilisation of funds have not been intimated (August 2009).			
12-	Flood Control Project (commercial)-			
800-	Other Expenditure-			
99-	Interest on Capital & Exp. on Ext. & Improvement-			
	O	12,00.00	..	-13,39.00
	S	1,39.00		
14-	Dadupur Nalvi Irrigation Projects-			
800-	Other Expenditure-			
99-	Interest-			
	O	10,50.00	..	-11,70.00
	S	1,20.00		
05-	Jawahar Lal Nehru Project (commercial)-			
800-	Other Expenditure-			
99-	Interest on Capital & Exp. on Ext.& Improvement			
	O	6,50.00	..	-7,25.00
	S	75.00		

Grant No. 15- Contd.

Augmentation of provision in the above three cases through supplementary estimates for making payment of interest charges by the Irrigation Department proved injudicious in view of non-utilisation of entire provision.

Reasons for the final saving in these cases have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
98- Executive-			
O	85.00	..	-85.00
Reasons for non-utilisation of funds have not been intimated (August 2009).			
11- Bhakhra Management Board-			
800- Other Expenditure-			
99- Interest on Capital & Exp. on Ext. & Improvement-			
O	1,31.40	..	-1,31.40
97- Advance to BBMB for Beas Project-			
O	14,55.00	13,54.00	-1,01.00
07- Satluj Yamuna Link project (commercial)-			
800- Other Expenditure-			
99- Interest on Capital & Expenditure on Extention & Improvement-			
O	73.00		
	82.00	..	-82.00
S	9.00		

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Workcharged Establishment-			
O	29.50	..	-29.50
Reasons for the saving in the above four cases have not been intimated (August 2009).			
2701- Medium Irrigation			
07- Improvement of old/Existing channels under NABARD-			
800- Other Expenditure-			
99- Interest on Capital & Extension & Improvement-			
O	90,00.00	99,50.00	.. -99,50.00
S	9,50.00		
14- Water Resources Consolidated Project (WRCP)-			
800- Other expenditure-			
99- Interest-			
O	29,34.00	32,56.00	.. -32,56.00
S	3,22.00		
Augmentation of provision in the above two cases through supplementary estimates to clear the pending energy charges of Power Utilities proved injudicious in view of unutilisation of the entire provision; reasons for which have not been intimated (August 2009).			
08- Jui Canal Project-			
800- Other Expenditure-			
98- Energy Charges-			
O	15,60.00	2,90.90	-12,69.10

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
98- Superitending Engineer-			
O	84.00	0.44	-83.56
Reasons for the saving in the above two cases have not been intimated (August 2009).			
101- Maintenance and Repairs-			
98- Other Maintenance Work-			
O	1,69.00		
	1,20.00	1,06.14	-13.86
R	-49.00		
Reasons for the total saving of Rs.62.86 lakhs have not been intimated (August 2009).			
10- Sewani Lift Irrigation Project(commercial)-			
800- Other Expenditure-			
98- Energy Charges-			
O	12,70.00	2,16.02	-10,53.98
001- Direction and Administration-			
98- Superitending Engineer-			
O	54.60	..	-54.60
06- New Minor for Equitable distribution of water-			
800- Other Expenditure-			

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99-	Interest on capital & Extension & Improvement-			
	O	65.00		
	S	5.00	..	-70.00
2702-	Minor Irrigation			
03-	Maintenance-			
103-	Tubewells-			
99-	Loans for Power Project Transmission and Distribution of Lines-			
	O	7,70.00	..	-7,70.00

Reasons for the saving in the above four cases have not been intimated (August 2009).

2801-	Power			
05-	Transmission and Distribution-			
800-	Other expenditure-			
98-	Accelrated Development Programme-			
	O	6,43.00		
	R	-6,43.00	..	..

Reduction in provision through reappropriation was due to non-release of grant-in-aid by the Government of India.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2700-	Major Irrigation		
80-	General-		

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other Expenditure-			
98- Improvement,upgradation,operation and maintenance-			
O	22,00.00		
S	4,94.70	42,21.55	+13,21.55
R	2,05.30		

The provision was augmented through supplementary estimates and reappropriation to provide for expenditure on repair and maintenance of Canal system, unavoidable essential works and to clear the pending liabilities proved inadequate in view of the excess of Rs.13,21.55 lakhs; reasons for which have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
05- Jawahar Lal Nehru Project (commercial)-			
101- Maintenance and Repairs-			
98- Other Maintenance Expenditure-			
O	1,79.20		
		9,10.36	+7,40.66
R	-9.50		
04- Loharu Canal Project (commercial)-			
101- Maintenance & Repairs-			
98- Other Maintenance Expenditure-			
O	1,21.30		
		7,22.03	+6,23.43
R	-22.70		

Reduction in provision in the above two cases due to non-approval of the work under maintenance proved injudicious in view of the excess in these cases; reasons for which have not been intimated (August 2009).

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01- Multi Purpose River project (Commercial)-			
101- Maintenance and Repairs-			
98- Other Maintenance Expenditure-			
99- Haryana portion-			
O	3,17.00		
		4,91.00	8,20.18
			+3,29.18
R	1,74.00		

The provision augmented through reappropriation to complete the essential works proved inadequate in view of the excess of Rs.3,29.18 lakhs; reasons for which have not been intimated (August 2009).

001- Direction and Administration-			
99- Chief Engineer-			
		..	45.66
			+45.66

Reasons for the excess of Rs. 45.66 lakhs have not been intimated (August 2009).

18- Non-Commercial Irrigation Projects-			
101- Maintenance and Repairs-			
98- Other Maintenance Expenditure-			
O	3,29.00		
		4,31.00	4,31.18
			+0.18
R	1,02.00		

Augmentation of provision through reappropriation was due to complete the essential works.

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
001- Direction and Administration-			
95- Special Revenue Staff-	..	41.38	+41.38
Reasons for the excess of Rs.41.38 lakhs have not been intimated (August 2009).			
2701- Medium Irrigation			
10- Sewani Lift Irrigation Project(commercial)-			
101- Maintenance and Repairs-			
98- Other Maintenance expenditure-			
O	1,10.80		
		1,50.00	
R	39.20	2,22.16	+72.16

Augmentation of provision through reappropriation was due to complete the essential work.

Reasons for the final excess of Rs. 72.16 lakhs have not been intimated (August 2009).

Defective Budgeting

- 4 (a) In accordance with the provision of note (2) below the Major Head-"2700-Major Irrigation" in the "List of Major and Minor Heads of Accounts of Union and States", "Interest on Capital" is required to be opened as sub head under "Each Project Minor Head". But in the budget estimates the provision has been made under the minor head "Other Expenditure"ibid since the financial year 1987-88. The detailed provision as per correct accounting procedure and as adopted by the State Government is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2700- Major Irrigation			
80- General-			
800- Other Expenditure-			
Name of the Irrigation Project-			

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- Interest-			
O	44,00.00		
		49,08.00	2,99,75.21 + 2,50,67.21
S	5,08.00		
01- Multipurpose River Projects (Commercial)-			
800- Other Expenditure-			
99- Interest on Capital and Expenditure on Extension and Improvement-			
99- Haryana Portion-			
O	12.25	1,71.00	+1,58.75
The Government should have made provision/payment of interest on capital under each irrigation project.			
80- General-			
800- Other Expenditure-			
O	44,00.00		
		49,08.00	2,99,75.21 + 2,50,67.21
S	5,08.00		
800- Other Expenditure-			
99- Haryana Portion-			
O	12.25	1,71.00	+1,58.75
The matter was brought to the notice of Government in October 1987 and thereafter every year. Reply is still awaited (August 2009).			
4. Two cases of defective reappropriation orders issued by the Finance Department are discussed below:-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2700- Major Irrigation			
05- Jawahar Lal Nehru Project (commercial)-			

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other Expenditure-			
98- Energy Charges-			
O	48,60.00		
S	64,00.00	68,60.00	1,23,13.03
R	-44,00.00		+54,53.03

The provision was augmented through supplementary estimates to clear the pending energy charges of Power Utilities. Reduction in provision through reappropriation due to receipt of less energy bills proved injudicious in view of the excess of Rs. 54,53.03 lakhs; reasons for which have not been intimated (August 2009).

Charged Appropriation

5. Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2801- Power			
80- General-			
800- Other expenditure-			
99- Setting up of Haryana Electricity Regulatory Commission-			
O	2,44.00		
S	50.61	2,44.00	2,44.00
R	-50.61		..

Addition to provision through supplementary estimates to cover more expenditure on salary and dearness allowance due to revision of pay scales was surrendered through reappropriation due to non-finalisation of pay scales of the staff of Haryana Electricity Regulatory Commission.

Capital:**Voted Grant**

6. The expenditure exceeded the grant by Rs. 1,71,01,14,868; the excess requires regularisation.

Grant No. 15- Contd.

7. Excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4700- Capital Outlay On Major Irrigation			
16- Rehabilitation of Existing Channels/Drainage System-			
800- Other Expenditure-			
98- Construction of canals-			
O	59,00.00		
		48,00.00	1,93,70.05
			+1,45,70.05
R	-11,00.00		

Reduction in provision through reappropriation proved injudicious in view of the huge excess of Rs. 1,45,70.05 lakhs; reasons for which have not been intimated (August 2009).

789- Special Component Plan for Scheduled Castes-			
99- Improvement in Construction Works and Rehabilitation of Water Courses in SC Population in the State-			
O	5,00.00		
		7,75.00	8,42.83
			+67.83
R	2,75.00		

Augmentation of provision through reappropriation was due to provide for essential benefits.

Reasons for the excess of Rs. 67.83 lakhs have not been intimated (August 2009).

15- Lining of channels-			
800- Other Expenditure-			
97- BML-Hansi Branch-Butana Branch Multipurpose Link Channel-			
O	18,00.00		
		17,20.00	45,74.89
			+28,54.89
R	-80.00		

Reduction in provision through reappropriation based on actual requirement proved injudicious in view of the huge excess of Rs. 28,54.89 lakhs; reasons for which have not intimated (August 2009).

13- Modernisation & Lining of canal systems-

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
800- Other Expenditure-			
98- Construction of Canal-			
O	14,50.00		
		35,00.00	31,94.58
			-3,05.42
R	20,50.00		
The provision was augmented through reappropriation to complete the ongoing scheme.			
Reasons for the saving of Rs. 3,05.42 lakhs have not been intimated (August 2009).			
05- Jawahar Lal Nehru Project (commercial)-			
800- Other Expenditure-			
98- Dam and Apprutenant Works-			
O	16,70.00		
		14,00.00	23,65.83
			+9,65.83
R	-2,70.00		
Reduction in provision through reappropriation based on actual requirement proved injudicious in view of the excess of Rs. 9,65.83 lakhs; reasons for which have not been intimated (August 2009).			
789- SpecialComponent Plan for Scheduled Castes-			
99- Improvement in Quality of Irrigation Facilities to SC Population in the State-			
O	2,00.00	2,24.34	+24.34
Reasons for the excess of Rs.24.34 lakhs have not been intimated (August 2009).			
4701- Capital Outlay on Medium Irrigation			
07- Improvement of old/existing channels under NABARD-			
800- Other Expenditure-			
98- Construction of canal-			
O	1,50,00.00		
		1,09,00.00	2,81,98.40
			+1,72,98.40
R	-41,00.00		

Grant No. 15- Contd.

Reduction in provision through reappropriation proved injudicious in view of the excess of Rs. 1,72,98.40 lakhs; reasons for which have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80- General-			
052- Machinery and Equipment-			
99- Institutional Strengthening Data Collections etc.-			
O	5.00	5,37.46	+5,32.46
800- Other Expenditure-			
97- Liability of Completed projects-			
O	25,00.00	28,48.45	+3,48.45

Reasons for the excess in the above two case have not been intimated (August 2009).

4711- Capital Outlay on Flood Control projects			
01- Flood Control-			
201- Drainage and Flood Control Project-			
99- Flood Protection and Disaster Preparedness-			
O	32,45.00		
	27,45.00	81,04.58	+53,59.58
R	-5,00.00		

Saving of Rs. 500 lakhs due to reduction in plan ceiling proved injudicious in view of the excess of Rs. 53,59.58 lakhs; reasons for which have not been intimated (August 2009).

8. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4701- Capital Outlay on Medium Irrigation			
06- New Minor for Equitable distribution of water-			

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
800- Other Expenditure-			
98- Construction of Canal-			
O 1,67,00.00			
	2,11,35.00	19,50.63	-1,91,84.37
R 44,35.00			
Augmentation of provision through reappropriation was due to execution of essential works.			
Reasons for saving of Rs. 1,91,84.37 lakhs have not been intimated (August 2009).			
80- General-			
002- Data Collection-			
99- Data Collection-			
O 6,65.00			
	7,95.00	..	-7,95.00
R 1,30.00			
Augmentation of provision through reappropriation to execute the essential works proved injudicious in view of the non-utilisation of the entire provision; reasons for which have not been intimated (August 2009).			
005- Survey and Investigation-			
99- Dam and Apprutenant Works-			
O 2,50.00			
	60.00	62.63	+2.63
R -1,90.00			
Detailed reasons for the saving of Rs. 190 lakhs have not been intimated (August 2009)			
4700- Capital Outlay On Major Irrigation			
14- Dadupur Nalvi Irrigation Project-			

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
800- Other Expenditure-			
98- Construction of canals-			
O 70,00.00			
	25,15.00	30,97.43	+5,82.43
R -44,85.00			
Reduction in provision through reappropriation due to actual requirement proved injudicious in view of the excess of Rs. 5,82.43 lakhs; reasons for which have not been intimated (August 2009).			
789- Special Component Plan for Scheduled Castes-			
99- Recharge Ground Water in Sweet Water in SC Population in the State-			
O 5,00.00			
	2,25.00	3,27.51	+1,02.51
R -2,75.00			
Reduction in provision through reappropriation based on actual requirement of the project proved injudicious in view of the excess of Rs. 1,02.51 lakhs; reasons for which have not been intimated (August 2009).			
15- Lining of channels-			
800- Other Expenditure-			
98- Restoration capacity of BML-			
O 3,00.00			
	9,00.00	..	-9,00.00
R 6,00.00			
Augmentation of provision through reappropriation for execution of essential works proved injudicious in view of the non-utilisation of the entire provision; reasons for which have not been intimated (August 2009).			
16- Rehabilitation of Existing Channels/Drainage System-			
052- Machinery and Equipment-			
99- Pro-rata Machinery-			
O 75.00		..	-75.00

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
799- Suspense-			
99- Suspense-			
97- Credit to Misc. Advance-			
O	25.00	..	-25.00
Reasons for the non-utilisation of the entire provision in the above two cases have not been intimated (August 2009).			
13- Modernisation & Lining of canal systems-			
789- Special Component Plan for Scheduled Castes-			
99- Improvement in Rehabilitation of Water Courses in SC Population in the State-			
O	50.00		
	2,00.00	..	-2,00.00
R	1,50.00		
Augmentation of provision through reappropriation to provide essential benefits proved injudicious in view of the non-utilisation of the entire provision; reasons for which have not been intimated (August 2009).			
07- Satluj Yamuna Link Project (commercial)-			
800- Other Expenditure-			
98- Construction of canal-			
O	10.00		
	..	1.54	+1.54
R	-10.00		

Surrender of Rs. 10 lakhs was based on the actual requirement of the project.

Reasons for the excess of Rs. 1.54 lakhs have not been intimated (August 2009).

Grant No. 15- Contd.

11. Review of Direction and Administration and Machinery and Equipment Charges in the Public Works Department-Irrigation Branch Major head-"2700-Major Irrigation", "2701-Medium Irrigation", "4700-Capital Outlay on Major Irrigation" and "4701-Capital Outlay on Medium Irrigation".

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to the works outlay during the years 2006-2007, 2007-2008 and 2008-2009:-

Scheme	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage		
					Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay	
1	2	3	4	5	6	7	
(In lakhs of rupees)							
Jui canal Project	2006-2007	55.53	0.55	..	0.99	0.32	..
	2007-2008	47.00	0.15	..		1.85	..
	2008-2009	1,06.14	1.96	..			..
Western Jamuna Canal Augmentation	2006-2007	8,60.43	12,71.77	..		1,47.81	..
	2007-2008	17,60.76	15,03.14	..		85.37	..
	2008-2009	21,13.30	15,90.08	..		75.24	..
Sewani Lift Irrigation Scheme	2006-2007	1,56.72	1.56	..		0.99	..
	2007-2008	1,20.79	0.40	..		0.33	..
	2008-2009	2, 22.16	4.11	..		1.85	..
Gurgaon Canal Project	2006-2007	0.14	0.21	..		1.50	..
	2007-2008	28.99	24.60	..		84.86	..
	2008-2009	4.15	3.12	..		75.18	..
Rehabilitation of existing Channels	2006-2007	78,22.01	33,30.08	..		42.57	..
	2007-2008	1,02,53.78	24,27.47	..		23.67	..
	2008-2009	1,51,64.36	47,34.15	..		31.22	..
Sutlej Yamuna Link Project	2006-2007	70.58	35.49	..		50.28	..
	2007-2008	1.25	1.06	..	84.80	48.73	..
	2008-2009	1.97	0.96	..			..
Jawahar Lal Nehru Lift Irrigation Project	2006-2007	13,37.60	10,89.82	..		81.47	..
	2007-2008	25,79.36	8,80.04	..		34.12	..
	2008-2009	26,44.49	12,26.34	..		46.37	..

Grant No. 15- Contd.

1	2	3	4	5	6	7
Loharu Lift	2006-2007	1,61.93	2,36.56	..	1,46.08	..
Irrigation Project	2007-2008	3,65.26	3,10.77	..	85.08	..
	2008-2009	7,22.03	5,43.26	..	75.24	..
Institutional Strengthening such as data Collection Planning Design and Admn. etc.	2006-2007	1,95.25	1,67.73	..	85.90	..
	2007-2008	18.15	7.45	..	41.05	..
	2008-2009	3,67.87	1,69.19	..	45.99	..
Improvement of old/existing channels	2006-2007	89,82.49	77,16.33	..	85.90	..
	2007-2008	1,64,03.35	67,30.32	..	41.03	..
	2008-2009	1,93,13.16	88,82.72	..	45.99	..
Naggal lift Irrigation Project	2006-2007	..	..	..	0.35	..
	2007-2008	5.58	0.02	..	1.77	..
	2008-2009	11.84	0.21	..		..
Water Development Survey and Investigation	2006-2007	2.44	2.10	..	86.06	..
	2007-2008	84.35	22.30	..	41.03	..
	2008-2009	42.87	19.71	..	45.98	..
Bhakhra Main Line	2006-2007	1,04,56.45	44,51.64	..	42.57	..
	2007-2008	1,75,03.89	39,80.92	..	22.74	..
	2008-2009	20,05.30	6,26.03	..	31.22	..
Dadupur Nalvi	2006-2007	11,09.39	4,29.73	..	38.74	..
	2007-2008	74,92.93	17,04.12	..	22.74	..
	2008-2009	27,78.33	8,67.36	..	31.22	..
New Minor Project	2006-2007	18.37	15.78	..	85.90	..
	2007-2008	1,33.49	54.77	..	41.03	..
	2008-2009	13,35.17	6,14.09	..	45.99	..
Twelfth Finance Commission	2006-2007	..	..	..	..	..
	2007-2008	21,17.82	8,68.91	..	41.02	..
	2008-2009	19,49.72	8,96.73	..	45.99	..
NCR Project	2006-2007	..	..	..	..	..
	2007-2008	..	..	..	..	..
	2008-2009	1,03,68.85	32,37.04	..	31.22	..

Grant No. 15- Contd.

12. *Suspense transaction* :- The expenditure under the Major head "2700-Major Irrigation" on account of "Multipurpose River Projects" includes Rs.3,06.02 lakhs booked under the head "Suspense".

The transactions under "Suspense" in the Major head during 2008-2009 together with the opening and closing balances were as follows :-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
	(In lakhs of rupees)			
Stock	+ 65.47	2,08.56	2,02.85	71.18
Miscellaneous Works				
Advances	-37.95	97.46	87.54	-28.03
Total	27.52	3,06.02	2,90.39	43.15

13. The expenditure under the Major head "2700-Major Irrigation" on account of "Irrigation" during 2008-2009 was Rs.11,71.48 lakhs under the head "Suspense". The opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
	(In lakhs of rupees)			
Stock **	- 9,44.27	6,88.02	6,71.26	-9,27.51
Miscellaneous Works				
Advances	-3,98.74	4,83.46	3,00.16	-2,15.44
Total	-13,43.01	11,71.48	9,71.42	-11,42.95

14. The expenditure under the Major head "2701-Medium Irrigation" during the year 2008-09 includes Rs.2.94 lakhs booked under the head suspense. The opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
	(In lakhs of rupees)			
Stock **	-76.83	1.38	0.48	-75.93
Miscellaneous Works				
Advances	45.38	1.56	1.54	45.40
Total	-31.45	2.94	2.02	-30.53

** Reasons for minus opening and closing balances under 'stock' are under investigation.

Grant No. 15- Contd.

15. The expenditure under the Major head "4700-Capital Outlay on Major Irrigation" on account of "Bhakara Beas Management Board " during 2008-2009 was Rs.1,02.80 lakhs under the head "Suspense". The opening and closing balances were as follows:-

Subheads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
	(In lakhs of rupees)			
Stock *	+2,80.56	19.24	24.57	2,75.23
Purchases	+2,28.09	5.60	4.34	2,29.35
Miscellaneous Works				
Advances	1,39.54	33.03	34.07	1,38.50
Workshop Suspense**	-7.53	44.93	44.93	-7.53
Total	+6,40.66	1,02.80	1,07.91	6,35.55

16. The expenditure under the Major head "4700-Capital Outlay on Major Irrigation" on account of "Irrigation" includes Rs.38,33.52 lakhs booked under the head "Suspense". The transactions under "Suspense" in this Major head during 2008-2009 together with the opening and closing balances were as follows :-

Sub-head of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
	(In lakhs of rupees)			
Stock*	+9,10.38	1,28.53	1,40.04	8,98.87
Miscellaneous Works				
Advances	+4,34.33	37,04.99	1,17,82.34	-76,43.02
Total	+13,44.71	38,33.52	1,19,22.38	-67,44.15

** Reasons for minus opening and closing balances under 'workshop suspense' are under investigation.

The sub-head "Purchases" under the head "Suspense" should not have been operated from the year 1984-85. The irregularity had been pointed out to the State Government in the month of August 1985 and last reminder was issued in July 2009, reply was awaited (August 2009).

* Reasons for plus opening and closing balances under 'stock' are under investigation.

Grant No. 15- Contd.

17. The expenditure under the Major head "4701-Capital Outlay on Medium Irrigation" during the year 2008-09 includes Rs. 1,16,29.14 lakhs booked under the head "Suspense". The opening and closing balances were as follows :-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
(In lakhs of rupees)				
Stock	9,64.43	3,59.62	1,57.51	11,66.54
Miscellaneous Works Advances	1,06,80.49	1,12,69.52	1,14,88.86	1,04,61.15
Total	1,16,44.92	1,16,29.14	1,16,46.37	1,16,27.69

18. No expenditure relating to the Major head "4711-Capital Outlay on Flood Control Project" was booked under the head "Suspense". The opening and closing balances under this Major head during 2008-2009 were as follows :-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
(In lakhs of rupees)				
Stock *	-1,80.70	..	..	-1,80.70
Miscellaneous Works Advances *	-27.54	..	..	-27.54
Total	-2,08.24	..	..	-2,08.24

* Reasons for minus opening and closing balances under 'Stock' and 'Miscellaneous Works Advances' are under investigation.

Grant No. 15-Concl.

19. The expenditure under the Major head "4801-Capital Outlay on Power Project" includes Rs. 27.47 lakhs booked under the head "Suspense". The transactions under "Suspense" in this Major head during 2008-2009 together with the opening and closing balances were as follows :-

Sub-head of Suspense	Opening balance Debit + Credit -	Debit (In lakhs of rupees)	Credit	Closing balance Debit + Credit -
Stock *	-10,94.77	..	..	-10,94.77
Miscellaneous Works Advances *	-5,83.46	27.47	25.65	- 5,81.64
Total	-16,78.23	27.47	25.65	- 16,76.41

* Reasons for *minus* opening and closing balances under 'stock' and 'Miscellaneous Works Advances' are under investigation.

Grant No. 16

Grant No. 16 - Industries

		Total grant or appropriation	Actual expenditure	Saving -
				(In thousands of rupees)
Revenue:				
Major Heads-				
2057 - Supplies and Disposals				
2810 - New and Renewable Energy				
2851 - Village and Small Industries				
2852 - Industries				
2853 - Non ferrous Mining and metallurgical Industries				
3425 - Other Scientific Research				
3475 - Other General Economic Services				
Voted -				
Original	1,05,02,61			
		1,05,02,61	94,78,66	-10,23,95
Supplementary	..			
Amount surrendered during the year				
(March 2009)				10,27,99
<i>Charged -</i>				
<i>Original</i>	<i>40</i>			
		<i>40</i>	<i>..</i>	<i>-40</i>
<i>Supplementary</i>	<i>..</i>			

Grant No. 16- Contd.

	Total grant or appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
<i>Amount surrendered during the year</i>			
<i>(March 2009)</i>			40
Capital:			
Major Heads-			
4859 - Capital Outlay on Telecommunication and Electronic Industries			
4885 - Other Capital Outlay on Industries and Minerals			
Voted -			
Original	82,42,00		
		82,42,00	82,41,80
			-20
Supplementary	..		
<i>Amount surrendered during the year</i>			
<i>(March 2009)</i>			20

Notes and comments :-

Revenue:**Voted Grant**

1. Against the available saving of Rs. 10,23.95 lakhs, surrender of Rs. 10,27.99 lakhs on 31 March 2009 proved unrealistic.
2. Saving occurred mainly under the following heads (partly offset by excess under certain others). Saving occurred mainly under:-
 - 2851- Village and Small Industries
 - 103- Handloom Industries-

Grant No. 16- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93- Reimbursement of one time Rebate @ sale of Handloom Cloth (100% C.S.S)-			
O 5,50.00			

R -5,50.00			
Entire provision was surrendered due to non receipt of fresh proposals.			
92- Integrated Handloom Development Scheme-			
O 1,18.70			

R -1,18.70			
102- Small Scale Industries-			
90- Grant of investment subsidy to industrial units-			
O 4,50.00			

R -4,50.00			
Entire provision in the above two cases was surrendered due to non-receipt of claims.			
84- Financial Assistance for Gem and Jewellery Development Park at Gurgaon-			
O 50.00			

R -50.00			

Grant No. 16- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
85-	Industrial Infrastructure Upgradation Scheme (IIUS)-			
	O	50.00		
		
	R	-50.00		
87-	National Programme on Rural Industrialisation-			
	O	25.00		
		
	R	-25.00		
Entire provision in the above three cases was surrendered due to non-receipt of new proposals.				
789-	Special Component Plan for Scheduled Castes-			
97-	PMRY-Special concession to Scheduled Castes-			
	O	3,25.00		
		
	R	-3,25.00		
99-	Special Incentive of Investment Subsidy to Scheduled Castes beneficiaries-			
	O	1,40.00		
		
	R	-1,40.00		

Grant No. 16- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Special Incentive of Interest Subsidy to Scheduled Castes Beneficiaries-			
O 60.00			

R -60.00			

Entire provision in the above three cases was surrendered through reappropriation due to non-receipt of claims from the quarters concerned.

800- Other expenditure-

98- Prime Minister *Rozgar yojna* -

O 2,40.00

..

R -2,40.00

Entire provision was surrendered through reappropriation due to closure of the scheme.

93- *Mukhya Mantri Gramin Rozgar Yojna*-

O 30.00

..

R -30.00

Entire provision was surrendered through reappropriation due to non receipt of claims under *Mukhya Mantri Rozgar Yojna* .

105- Khadi and Village Industries-

Grant No. 16- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Additional Staff for Village and Khadi Board,Haryana-			
O	6,16.00		
		4,97.68	..
R	-1,18.32		
An amount of Rs. 1,18.32 lakhs was surrendered due to receipt of less claims.			
2810- New and Renewable Energy			
02- Solar-			
789- Special Component Plan for Scheduled Castes-			
99- Shikshadeep scheme on led based Solar Laterns for SC students-			
O	30.00	..	-30.00
Reasons for the non-utilisation of the entire provision have not been intimated (August 2009).			
2852- Industries			
80- General-			
789- Special Component Plan for Scheduled Castes-			
99- Enterprenure Deveopment Programme for Scheduled Castes beneficiaries-			
O	35.00		
		9.99	9.71
R	-25.01		-0.28

Grant No. 16- Contd.

Anticipated saving of Rs. 25.01 lakhs was due to receipt of less claims than anticipated.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2851- Village and Small Industries			
800- Other expenditure-			
94- Incentive for Freight Subsidy to Export Oriented Units-			
O	11,50.00		
		14,46.70	..
R	2,96.70		

The provision was augmented through reappropriation to clear pending claims.

001- Direction and Administration			
98- Census-cum-Sample Survey of Small Scale Units			
O	41.00		
		73.08	+0.21
R	32.08		

Provision augmented through reappropriation to cover more expenditure on payment of honorarium for census work (Rs. 31.31 lakhs), revision of pay scales (Rs. 6.03 lakhs) was offset by less expenditure under office expenses (Rs. 6 lakhs) and travel expenses (Rs.0.26 lakh).

Grant No. 16- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2810- New and Renewable Energy			
02- Solar-			
101- Grid Interactive and Distributed Renewable Power-			
99- Promotion of Non- Conventional Energy Source-			
99- Normal Plan-			
O	4,08.50		
		6,16.22	6,46.22 +30.00
R	2,07.72		

Provision augmented through reappropriation to cover more expenditure on providing Solar Lanterns to students under Shikshadeep Solar Lanterns and Street Lighting Programme.

Reasons for excess expenditure of Rs. 30 lakhs have not been intimated (August 2009).

3425- Other Scientific Research			
60- Others-			
001- Direction and Administration-			
97- Grant-in-aid to Science and Technology Council-			
O	1,00.00		
		3,05.43	3,05.43 ..
R	2,05.43		

Provision was augmented through reappropriation to meet enhanced cost of construction of office building at Panchkula.

Grant No. 16- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2852- Industries			
80- General-			
001- Direction and Administration-			
92- Development Programme Staff for the District Industry Centres-			
O	7,85.10		
		9,46.46	9,43.80
			-2.66
R	1,61.36		
<p>Augmentation of provision through reappropriation mainly to cover more expenditure on salary (Rs. 1,42.57 lakhs), dearness allowance (Rs. 44.43 lakhs) and medical reimbursement (Rs.10.19 lakhs) was partly offset by saving due to less expenditure on rent, rate and taxes (Rs. 8.19 lakhs) and motor vehicle (Rs.6.26 lakhs).</p>			
99- Headquarter staff-			
O	2,80.43		
		3,57.90	3,59.54
			+1.64
R	77.47		
<p>Augmentation of provision through reappropriation mainly to cover more expenditure on payment of revised pay scales (Rs. 77.65 lakhs), clearance of pending bills of leave travel concession (Rs. 1.64 lakhs) and contractual service (Rs. 0.84 lakh) was partly offset by less expenditure on medical reimbursement (Rs. 1.16 lakhs).</p>			
98- District staff-			
O	1,08.87		
		1,50.34	1,50.90
			+0.56
R	41.47		

Grant No. 16- Contd.

Augmentation of provision through reappropriation was mainly to cover more expenditure on payment of revised pay scales (Rs. 37.63 lakhs) and payment of ex-gratia to the families of deceased employees (Rs. 2.98 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97- Block Level Extension Officers-			
O 58.64			
	84.99	84.82	-0.17
R 26.35			

Augmentation of provision through reappropriation was mainly to cover more expenditure on payment of revised pay scales to employees (Rs. 23.83 lakhs) and ex-gratia to the families of deceased employees (Rs. 2.50 lakhs).

2853- Non ferrous Mining and metallurgical Industries

02- Regulation and Development of Mines-

001- Direction and Administration-

98- Development of Mines and Minerals in the State for mineral exploration & mineral concession-

O 2,67.50			
	3,57.74	3,62.63	+4.89
R 90.24			

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of revised pay scales to employees (Rs. 91.14 lakhs), clearance of pending bills of indoor patients (Rs. 5.07 lakhs) and ex-gratia to the families of deceased employees (Rs. 3.82 lakhs) was partly offset by saving due to economy measures (Rs. 7.94 lakhs).

Reasons for the excess of Rs. 4.89 lakhs have not been intimated (August 2009).

3475- Other General Economic Services

106- Regulation of Weights and Measures-

Grant No. 16- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98-	Establishment Expenditure-			
	O	99.53		
			1,59.54	1,59.66
				+0.12
	R	60.01		

Augmentation of provision through reappropriation was mainly to cover more expenditure on payment of revised pay scales to employees (Rs. 39.77 lakhs), instalation of five new digital laboratories (Rs.19 lakhs) and more expenditure on petrol, oil and lubricants (Rs. 1.11 lakhs).

2057- Supplies and Disposals

101- Purchase-

99- Purchase Organisation-

	O	1,10.52		
			1,38.89	1,39.34
				+0.45
	R	28.37		

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of revised pay scales to employees (Rs. 32.60 lakhs) was partly offset by saving due to receipt of less claims of medical reimbursement (Rs. 2.65 lakhs).

6. *Industrial Loan Fund*:- This fund was created by the composite State of Punjab in 1960-61 and is being continued as a revolving fund in the Public Account to finance industries in the private sector.

The amount by which the Fund is required to be augmented during the year is provided for in the grant under the head "Transfer to Industrial Loan Fund" subordinate to the Major head - "2851 - Village and Small Industries - 102 - Small Scale Industries". There was no such provision during the year. There was no transaction during the year 2008-09 under the Major head -"2851- Village and Small Industries" on this account.

Loan granted under the "State Aid to Industries Act, 1935" are in the first instance brought to account under "102-Small Scale Industries- Loans under the State Aid to Industries Act, 1935" subordinate to the Major head - "6851-Loans for Village and Small Industries".

Grant No. 16- Concl.

The expenditure is subsequently transferred to the fund before the close of the accounts of the year. The recoveries of Rs.0.03 lakh effected during the year against these loans under the Major Head-"6851-Loans for Village and Small Industries" were credited to the Fund.

There was a balance of Rs. 7,45.79 lakhs in the fund at the end of March 2009.

An account of transactions of the Fund appears under the major head "8229-Development and Welfare Funds -106 Industrial Development Funds" is included in the Statement No. 16 of the Finance Accounts 2008-09.

Grant No. 17

Grant No. 17 - Agriculture

Total grant or Actual Saving -
 appropriation expenditure
 (In thousands of rupees)

Revenue:

Major Heads-

2401 - Crop Husbandry

2402 - Soil and Water Conservation

2415 - Agricultural Research and Education

2435 - Other Agricultural Programmes

2702 - Minor Irrigation

2705 - Command Area Development

Voted -

Original 4,60,54,31

5,60,20,13 4,95,66,91 -64,53,22

Supplementary 99,65,82

Amount surrendered during the year

(March 2009)

39,31,92

*Charged -**Original 25,00**25,00 1,82 -23,18**Supplementary ..*

Grant No. 17- Contd.

Amount surrendered during the year

(March 2009)

22,95

Notes and comments :-

Voted Grant

1. In view of the overall saving of Rs. 64,53.22 lakhs, the supplementary grant of Rs. 99,65.82 lakhs obtained in March 2009 proved excessive.

2. Saving occurred mainly under the following heads (partly offset by excess under certain others). Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
2401- Crop Husbandry			
109- Extension and Farmers' Training-			
80- Scheme for <i>Rashtriya Krishi Vikas Yojna</i> -			
O	17,22.00		
S	79,90.00	61,03.00	60,23.00
R	-36,09.00		-80.00

Augmentation of provision through supplementary estimates to meet the expenditure on *Rashtriya Krishi Vikas Yojna* proved excessive in view of the surrender of Rs. 36,09 lakhs through reappropriation due to non-release of subsidy by the Government of India.

Reasons for the final saving of Rs. 80 lakhs have not been intimated (August 2009).

81- Scheme for Promotion of Sustainable Agriculture
Strategic Initiatives-

O	8,00.00		
		4,34.53	4,36.40
R	-3,65.47		+1.87

Grant No. 17- Contd.

Reduction in provision through reappropriation was due to sanction of less amount by the Government.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97-	Scheme for Agriculture Extension Training Services to Farmers-			
	O	24,10.75		
	S	7,94.64	31,20.19	30,63.51
	R	-85.20		-56.68
99-	Agricultural demonstration and propaganda-			
	O	6,00.83		
	S	1,43.02	6,53.33	6,45.40
	R	-90.52		-7.93

The provision augmented in the above two cases through supplementary estimates to cover more expenditure on salary due to revision in the pay scales proved excessive in view of the surrender through reappropriation mainly due to posts kept vacant partly offset by excess expenditure on salary and dearness allowance due to revision in the pay scales.

Reasons for the final saving of Rs. 56.68 lakhs and Rs. 7.93 lakhs have not been intimated (August 2009).

82- Scheme for increasing productivity of Major Crops in Productivity Blocks of Haryana-

99- Normal Plan-

O	27.00			
		2.00	2.00	..
R	-25.00			

Reduction in provision through reappropriation was due to cut imposed on plan outlay.

119- Horticulture and Vegetable Crops-

69- Scheme for National Horticulture Mission-

O	1,00.00			
S	6,47.54	8,69.21	2,21.67	-6,47.54
R	1,21.67			

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
92-	Scheme for setting of Pesticides laboratory in the State-			
99-	Normal Plan-			
	O	1,20.00		
			71.65	-0.92
	R	-48.35	70.73	
Reduction in provision through reappropriation was due to posts kept vacant (Rs. 36.69 lakhs) and less amount sanctioned by the Government (Rs. 11.66 lakhs).				
789-	Special Component Plan for Schedule Castes-			
97-	Scheme for <i>Rashtriya Krishi Vikas Yojna</i> for Scheduled Castes-			
	O	4,00.00		
		
	R	-4,00.00	..	..
108-	Commercial Crops-			
83-	Scheme for the popularization of Hybrid Cotton Seed Production and Hybrid Cotton Cultivation amongst SC farmers-			
	O	3,05.00		
		
	R	-3,05.00	..	..

Entire provision in the above two cases remained unutilised due to non-sanction of the scheme by the Government.

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
86- Implementation of Integrated Scheme of Oil Seed Pulses, Oil Palm and Maize (ISOPOM)-			
99- Normal Plan-			
O	12,00.00		
		9,60.42	9,64.66
R	-2,39.58		+4.24
91- Maximising Production of Cotton-Intensive and Technology mission on cotton under mini mission-II-			
99- Normal Plan-			
O	6,15.00		
		5,23.63	5,23.40
R	-91.37		-0.23
113- Agricultural Engineering-			
84- Scheme for Agriculture Mechanization in Haryana Custom Hiring-			
O	3,50.00		
		2,84.00	2,84.02
R	-66.00		+0.02

Reduction in provision through reappropriation in the above three cases was due to sanction of less amount by the Government.

107- Plant Protection-

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93- Scheme for safe and Scientific Storage of Food Grain by General Category and Scheduled Caste Farmers (State Plan)-			
99- Normal Plan-			
O	1,10.00		
		50.00	50.00
R	-60.00		..
Reduction in provision through reappropriation was due to less demand received under the scheme.			
800- Other expenditure-			
98- Scheme for Maintenance of Official and Residential Building-			
O	90.00		
		46.00	46.00
R	-44.00		..
Reduction in provision through reappropriation mainly due to release of less funds by the Government of India.			
2705- Command Area Development-			
190- Assistance to Public Sector and Other Undertaking-			
95- Area Development Programme (CAD) for Canal Area-			
O	76,07.00		
		65,76.00	65,76.00
R	-10,31.00		..

Grant No. 17- Contd.

Reduction in provision through reappropriation was due to sanction of less grant-in-aid by the Government.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2402- Soil and Water Conservation			
102- Soil Conservation-			
86- Pilot Project for the reclamation of Water Logged Areas in Bhiwani and Jhajjar District-			
99- Normal Plan-			
O	4,15.00		
		3,17.03	1,05.89
R	-97.97		-2,11.14

Reduction in provision through reappropriation mainly due to less- release of funds by the Government.

Reasons for the final saving of Rs. 2,11.14 lakhs have not been intimated (August 2009).

2415- Agricultural Research and Education			
01- Crop Husbandry-			
789- Special Component Plan for Scheduled Castes-			
99- Scheme to Provide Training and Education to Schedule Caste regarding Agricultural Research-			
O	1,60.00	..	-1,60.00

Reasons for the non-utilisation of funds have not been intimated (August 2009).

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2401- Crop Husbandry			
111- Agricultural Economics and Statistics-			

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
92- National Agriculture Insurance Scheme-			
99- Normal Plan-			
O	2,35.00		
		4,74.21	4,74.22
R	2,39.21		+0.01
The provision was augmented through reappropriation mainly to clear the pending bills of subsidy.			
99- Statistical cell-			
O	73.12		
		99.37	99.34
R	26.25		-0.03
108- Commercial Crops-			
98- High Yielding Varieties Programme in Haryana (NR)-			
O	7,91.76		
		10,06.76	10,28.18
R	2,15.00		+21.42
94- Sugarcane Development in Haryana (NR)-			
O	2,62.90		
		3,28.29	3,19.65
R	65.39		-8.64

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95-	Scheme for Integrated Sugarcane Development in Haryana-			
	O	1,64.76		
	R	48.69	2,13.45	-5.94
97-	Intensification of Agriculture Production Programme-			
	O	1,51.32		
	R	38.71	1,90.03	-6.36
99-	Scheme for the Intensive Agriculture Programme in District-			
	O	71.45		
	R	29.57	1,01.02	-5.49
92-	Agriculture Production -New Sugarcane Development Scheme in Non Factory Zone Area-			
	O	81.80		
	R	30.17	1,11.97	-6.78
105-	Manures and Fertilizers-			

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97-	Scheme for the Maintenance of soil and Water Testing Laboratories at Sub-Divisional Level-			
	O	5,86.30		
	R	2,09.07	7,74.23	-21.14
119-	Horticulture and Vegetable Crops-			
98-	Scheme for Setting up of Directorate of Horticulture-			
	O	5,19.62		
	R	1,20.98	6,40.60	..
97-	Scheme for Various Horticulture Activities in Haryana-			
	O	3,35.80		
	R	45.59	3,81.39	..
99-	Development of horticulture and improvement of landscape and floriculture-			
	O	1,12.40		
	R	28.06	1,40.46	+0.04
107-	Plant Protection-			

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97-	Scheme for Integrated Plant Protection-			
	O	2,25.00		
	R	1,00.16	3,25.91	+0.75
96-	Strengthening of Plant Protection Programme-			
	O	2,21.30		
	R	96.11	3,17.83	+0.42
98-	Scheme for the intensification of Plant protection Programme in Haryana-			
	O	1,28.70		
	R	36.93	1,57.01	-8.62
99-	Plant Protection Operation-			
	O	1,86.90		
	R	25.64	2,11.84	-0.70
001-	Direction and Administration-			

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- Headquarter staff-				
O	1,96.16			
		2,81.10	2,77.31	-3.79
R	84.94			

The provision in the above sixteen cases was augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of the pay scales and to clear the pending bills of travelling allowances, ex-gratia and medical reimbursement.

Reasons for final excess of Rs. 21.42 lakhs in the second case and saving of Rs. 21.14 lakhs in the eighth case have not been intimated (August 2009).

789- Special Component Plan for Schedule Castes-

99- Scheme for Safe and Scientific Storage of Foodgrains by Scheduled Castes Farmers-

O 40.00

1,00.00 1,00.00 ..

R 60.00

The provision was augmented through reappropriation to clear the pending bills of subsidy.

113- Agricultural Engineering-

96- Scheme for Agriculture Engineering Service-

O 1,90.90

2,33.61 2,33.82 +0.21

R 42.71

The provision was augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of the pay scales.

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
109- Extension and Farmers' Training-			
84- Scheme for National Project on Organic Farming (100% CSS)-			
O ..			
	29.95	29.95	..
R 29.95			

The provision was made through reappropriation to clear the pending bills of subsidy as the amount was sanctioned by the Government of India.

2402- Soil and Water Conservation

102- Soil Conservation-

99- Scheme for the Soil Conservation and Water Management on Agricultural Land in Haryana-

O 8,80.82

11,07.30 10,83.25 -24.05

R 2,26.48

The provision augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of the pay scales proved excessive in view of the saving of Rs. 24.05 lakhs; reasons for which have not been intimated (August 2009).

88- Scheme for Soil Conservation on watershed basis in the sub-mountainous area of the State-

O 80.00

2,06.46 1,96.95 -9.51

R 1,26.46

The provision was augmented through reappropriation to clear pending bills of 'Works' (Rs. 1,04.70 lakhs) and more payment on salary and dearness allowance due to revision of the pay scales (Rs. 22.33 lakhs).

Reasons for the saving of Rs. 9.51 lakhs have not been intimated (August 2009).

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80- Scheme for Providing Assistance on Adoption of Water Saving Technology-			
O 2,25.00			
	3,32.55	3,02.20	-30.35
R 1,07.55			
<p>The provision augmented through reappropriation to clear the pending bills of subsidy proved excessive in view of the saving of Rs. 30.35 lakhs; reasons for which have not been intimated (August 2009).</p>			
98- Scheme for special Reclamation and Soil Conservation of Saline Alkaline soil-			
O 2,53.28			
	3,11.08	3,03.03	-8.05
R 57.80			
<p>The provision was augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of the pay scales.</p> <p>Reasons for the saving of Rs. 8.05 lakhs have not been intimated (August 2009)).</p>			
101- Soil Survey and Testing-			
99- Scheme for the Land Use Soil Survey in Haryana-			
O 87.78			
	1,49.71	1,20.74	-28.97
R 61.93			
2702- Minor Irrigation			
02- Ground water-			

Grant No. 17- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
005- Investigation-			
99- Scheme for Development of ground water and Implementation of various NABARD schemes in the State-			
O	4,44.60		
		5,89.31	5,81.55
R	1,44.71		-7.76

The provision in the above two cases augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision in the pay scales proved excessive in view of the saving of Rs. 28.97 lakhs in the first case and 7.76 lakhs in the later case; reasons for which have not been intimated (August 2009).

Defective Budgeting

4. Two cases of injudicious reappropriation issued by the Finance Department are discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2401- Crop Husbandry			
119- Horticulture and Vegetable Crops-			
72- Scheme on Micro Irrigation (sharing basis part II)-			
O	80.00		
S	3,90.62		
		8,34.97	4,44.35
R	3,64.35		-3,90.62

Augmentation of provision through supplementary estimates and reappropriation for meeting the expenditure of State share against Government of India's share under the scheme proved injudicious in view of the huge saving of Rs. 3,90.62 lakhs ; reasons for which have not been intimated (August 2009).

2415- Agricultural Research and Education

Grant No. 17- Concl.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
01- Crop Husbandry-			
277- Education-			
99- Grants-in-aid to Haryana Agricultural University-			
99- Normal Plan-			
O	32,27.00		
		35,35.92	32,89.19
R	3,08.92		-2,46.73

The provision augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales (Rs.1606 lakhs) partly offset by saving due to less expenditure on 'Other Charges' (Rs. 1295 lakhs) proved excessive in view of the saving of Rs. 2,46.73 lakhs; reasons for which have not been intimated (August 2009).

Charged Appropriation

5. Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2401- Crop Husbandry			
001- Direction and Administration-			
99- Headquarter staff-			
O	16.00		
		1.45	1.23
R	-14.55		-0.22

Detailed reasons for the total saving of Rs. 14.77 lakhs have not been intimated (August 2009).

Grant No. 18

Grant No. 18 - Animal Husbandry

		Total grant or appropriation	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Heads-				
2403 - Animal Husbandry				
2404 - Dairy Development				
Voted -				
Original	2,47,03,51			
		2,54,75,15	2,47,98,29	-6,76,86
Supplementary	7,71,64			
Amount surrendered during the year				
(March 2009)				
				3,14,77
<i>Charged -</i>				
<i>Original</i>	<i>6,00</i>			
		<i>6,00</i>	<i>5,56</i>	<i>-44</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				
				<i>44</i>

Notes and comments :-

Voted Grant

1. In view of the overall saving Rs. 6,76.86 lakhs, the supplementary grant of Rs. 7,71.64 lakhs obtained in March 2009 proved excessive.

Grant No. 18- Contd.

2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403- Animal Husbandry			
789- Special Component Plan for Scheduled Castes-			
94- Scheme for Employment Opportunities to S.C. by Establishing Live Stock Units for Scheduled Castes-			
O	34,66.00		
		4,35.19	-0.01
R	-30,30.81		
Saving of Rs. 30,30.81 lakhs was due to revision in the State Plan allocation.			
95- Scheme for the Strengthening of Existing Piggery Farm at Ambala and Hissar for Schedule Castes-			
O	4,10.00		
	
R	-4,10.00		
98- Scheme for Establishment of Dairy units of 2 Milch Animals for Scheduled Castes-			
O	3,50.00		
	
R	-3,50.00		

Entire provision in the above two cases remained un-utilised due to revision of scheduled caste component plan of the department.

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101- Veterinary Services and Animal Health-			
70- Veterinary Infrastructure Construction / Re-Construction in the State under RIDF - VIII-			
O	22,10.00		
		6,21.53	6,21.53
R	-15,88.47		..
Saving of Rs. 15,88.47 lakhs was due to less release of funds by the National Bank for Agricultural and Rural Development (NABARD).			
76- Scheme for Assistance to State for Control of Diseases-			
O	4,60.00		
		3,44.03	3,44.03
R	-1,15.97		..
Saving of Rs. 1,15.97 lakhs was attributed to less release of grant by the Government of India.			
102- Cattle and Buffalo Development-			
79- National Project for cattle and Buffalo Breeding-			
O	10,00.00		
	
R	-10,00.00		..
Entire provision remained un-utilised due to non release of funds by the Government of India.			
70- Scheme for Establishment of Hi-tech Dairy Units			
O	7,50.00		
		2,04.66	2,04.66
R	-5,45.34		..

Grant No. 18- Contd.

Reasons for saving of Rs. 5,45.34 lakhs have not been intimated (August 2009).				
Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
81-	Establishment of Haryana Livestock Development Board-			
	O	2,00.00		
			1,00.00	1,00.00
	R	-1,00.00		..
Saving of Rs. 100 lakh was due to less-release of funds by the Government of India.				
76-	Scheme for Assistance to States for Conduct of Livestock Census-			
	O	2,00.00		
			1,46.89	1,43.64
	R	-53.11		-3.25
Saving was mainly due to non-release of funds by the Government of India.				
104-	Sheep and Wool Development-			
99-	District Staff-			
	O	83.20		
			29.11	29.12
	R	-54.09		+0.01
Saving of Rs. 54.08 lakhs was due to shifting of sheep central staff to Government Veterinary Dispensaries.				
88-	Scheme for Integrated Sheep and Wool Development Programme-			
	O	30.00		
		
	R	-30.00		..
Entire provision remained unutilised due to non release of funds by the Government of India.				

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97- Scheme for expansion of existing Sheep Breeding-cum-experimental extension of Hisar Dale Flock-			
O	59.30		
		29.22	29.22
R	-30.08		..
Saving was due to transfer of staff in another scheme.			
96- Scheme for the purchase of Wool for Wool Grading-cum-Marketing Centre, Loharu-			
O	25.00		
		4.00	4.00
R	-21.00		..
Saving due to non-finalisation of auction work under the scheme.			
2404- Dairy Development			
789- Special Component Plan for Scheduled Castes-			
99- Special Employment to Educated Young Men/Women and S.C. of Rural Area under Dairy Development for Scheduled Castes-			
O	50.00		
		5.97	5.97
R	-44.03		..
Saving of Rs. 44.03 lakhs was due to revision in the State Plan allocation.			

Grant No. 18- Contd.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2403- Animal Husbandry			
102- Cattle and Buffalo Development-			
73- Scheme for Integrated Murrah Development-			
O	1,10.00		
		11,79.96	11,60.07
R	10,69.96		-19.89

The provision was augmented through reappropriation due to revised rates in respect of incentive money and inclusion of buffaloes yielding 11Kg. and above milk per day.

Reasons for the saving of Rs. 19.89 lakhs have not been intimated (August 2009).

95- Scheme for Establishment of Intensive Cattle Development Projects at Ambala, Bhiwani, Jind, Pehowa & Sirsa-			
O	12,71.00		
		20,71.16	20,66.18
R	8,00.16		-4.98
93- Scheme for the expansion of existing State Cattle Development Project and Establishment of I.C.D.P. Narnaul-			
O	2,73.80		
		8,01.77	8,37.51
R	5,27.97		+35.74

The provision in the above two cases was augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales and payment of 40% arrears to the employees.

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
77- Scheme for Animal Health care in the State-			
O	1,60.00		
R	2,39.81	3,99.81	..
The provision was augmented through reappropriation for providing veterinary life saving drugs and medicines to the existing veterinary institutions.			
94- Intensive Cattle Development Project Karnal & Gurgaon (Including Frozen Semen Bank, Gurgaon) to serve Delhi Milk scheme-			
O	6,62.70		
R	1,94.83	8,57.53	+3.61
99- Hisar Cattle Farm-			
O	1,99.00		
R	1,01.63	3,00.63	2,98.65 -1.98
In the above two sub-heads the provision augmented through reappropriation mainly to cover expenditure on salary and dearness allowance due to revision of pay scales and payment of 40% arrears to the employees.			
72- Scheme for Setting up of Pet Clinic-			
O	50.00		
R	90.00	1,40.00	1,40.00 ..

The provision was augmented through reappropriation to complete the construction work of Pet Clinic at Panchkula.

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98- Reorganisation of Government Live-stock Farm, Hisar-			
O 1,51.00			
	2,07.70	2,08.06	+0.36
R 56.70			
96- Establishment of State Cattle Breeding Project at Hisar-			
O 3,21.70			
	4,01.02	3,76.97	-24.05
R 79.32			
97- Key Village Scheme and Artificial Insemination Programme-			
O 2,99.20			
	3,62.70	3,47.16	-15.54
R 63.50			
<p>The provision in the above three sub-heads was augmented through reappropriation mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales and payment of 40% arrears to the employees.</p> <p>Reasons for saving in later two cases have not been intimated (August 2009).</p>			
101- Veterinary Services and Animal Health-			
93- Conversion of Veterinary Dispensaries / Stockmen Centres into Hospital-cum-Breeding Centres-			
O 23,50.00			
	33,19.81	33,26.44	+6.63
R 9,69.81			

Grant No. 18- Contd.

Total excess of Rs.9,76.44 lakhs mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales and payment of 40% arrears to the employees was partly offset by saving due to non-receipt of sanction from the Government (Rs. 3.51 lakhs).

Head		Total grant	Actual expenditure	Excess + Saving -
94- Opening of new Veterinary Dispensaries-				
O	10,40.65			
		14,68.19	14,39.20	-28.99
R	4,27.54			

Augmentation of provision through reappropriation was mainly to cover more expenditure on salary and dearness allowance due to revision of pay scales, payment of 40% arrear to the employees (Rs.4,08.70 lakhs) and reimbursement of indoor medical claims (Rs.19.09 lakhs).

Reasons for the saving of Rs. 28.99 lakhs have not been intimated (August 2009).

81- Conversion of Veterinary Dispensaries/Stockmen Centres into Hospital-cum -Breeding Centres (Normal Plan)-				
O	3,00.00			
		5,20.07	6,96.99	+1,76.92
R	2,20.07			

Total excess of Rs.3,96.99 lakhs was mainly due to cover more expenditure on revision of pay scales, payment of arrears and posting of more staff to the scheme.

96- Veterinary Hospitals and Dispensaries-				
O	15,16.80			
		19,26.59	18,93.62	-32.97
R	4,09.79			

Grant No. 18- Contd.

Augmentation of provision through reappropriation was mainly to cover more expenditure on revision of pay scales and payment of 40% arrears to the employees.

Reasons for the saving of Rs. 32.97 lakhs have not been intimated (August 2009).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
77- Construction/Renovation/Repair of Veterinary Buildings-			
O	10.00		
		3,23.50	3,23.50
R	3,13.50		..

The provision was augmented through reappropriation mainly to cover more expenditure on setting up of Poly Clinic at Rohtak.

83- Opening of new Veterinary Dispensaries (Normal Plan)-			
O	3,00.00		
		5,00.07	5,50.49
R	2,00.07		+50.42

Total excess of Rs. 2,50.49 lakhs was mainly due to cover more expenditure on revision of pay scales and posting of staff under the scheme.

98- Scheme for the Continuance of the Office of Distt. Animal Husbandry Office and creation of new Distt. Offices-			
O	3,10.10		
		4,53.11	5,47.42
R	1,43.01		+94.31

The provision augmented through reappropriation mainly to cover more expenditure on revision of pay scales and payment of 40% arrears to the employees proved inadequate in view of the excess of Rs. 94.31 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 18- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
68-	Modernization of Existing Vety Institutions & Laboratories			
	O	10.00		
	R	90.00	1,00.00	1,00.00 ..
The provision was augmented through reappropriation for providing modern equipments under the scheme.				
99-	Supervision -District Animal Husbandry Offices-			
	O	96.40		
	R	51.80	1,48.20	1,47.26 -0.94
88-	Haryana Veterinary Vaccine Institution, Hisar-			
	O	1,28.59		
	R	35.25	1,63.84	1,64.99 +1.15
87-	Scheme for expansion of Haryana Veterinary Vaccine Institute-			
	O	1,12.70		
	R	33.67	1,46.37	1,44.28 -2.09

The provision in the above three cases was augmented through reappropriation mainly to cover more expenditure on revision of pay scales and payment of 40% arrears to the employees.

104- Sheep and Wool Development-

Grant No. 18- Contd.

The provision was augmented through reappropriation mainly to cover more expenditure on revision of pay scales and payment of 40% arrears to the employees.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103- Poultry Development-			
96- Scheme for the Strengthening of Government poultry farms (Sharing basis) Part II-			
O ..			
	32.30	32.30	..
R 32.30			

The provision was made through reappropriation with a view to availing of funds from the Government of India for strengthening of Poultry Farms at Hisar.

113- Administrative Investigation and Statistics-			
96- Scheme for Sample Survey Estimation of Production of Milk,Eggs,Wool & Meat / Fodder & Grasses/Assesment Development Project (50:50)-			
O 80.00			
	79.63	1,11.62	+31.99
R -0.37			

Reasons for the excess of Rs. 31.99 lakhs have not been intimated (August 2009).

97- Establishment of Agricultural Human Resources Development Project-			
O 29.30			
	58.21	58.01	-0.20
R 28.91			

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
001- Direction and Administration-			
98- Re-organisation of Headquarters Office of Director, Animal Husbandry-			
O	56.06		
		77.25	
R	21.19	77.25	..

The provision in the above two cases was augmented through reappropriation mainly to cover more expenditure on revision of pay scales and payment of 40% arrears to the employees.

2404- Dairy Development

102- Dairy Development Projects-

98- Special Employment to Educated Young men / Women of Rural areas under Dairy Development-

O	1,94.50		
S	12.86	2,73.81	2,79.62 +5.81
R	66.45		

The provision was augmented through supplementary estimates and reappropriation mainly to cover more expenditure on salary, dearness allowance and payment of 40% arrears to the employees due to revision of pay scales and establishment of mini dairy units for providing self employment opportunities to the rural unemployed youths.

Defective Budgeting

4. A case of injudicious reappropriation issued by the Finance Department is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2403- Animal Husbandry			
101- Veterinary Services and Animal Health-			

Grant No. 18- Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- Continuance of Veterinary Hospital and Dispensaries-				
O	28,35.20			
S	7,58.24	42,97.05	36,44.32	-6,52.73
R	7,03.61			

Augmentaion of provision through reappropriation to cover more expenditure on salary, dearness allowance due to revision of pay scales and payment of 40% arrears to the employees proved to be injudicious in view of the saving of Rs. 6,52.73 lakhs under the sub-head; reasons for which have not been intimated (August 2009).

Grant No. 19

Grant No. 19 - Fisheries

	Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:			
Major Heads-			
2405 - Fisheries			
2415 - Agricultural Research and Education			
Voted -			
Original	20,94,90		
Supplementary	1,32,89	22,27,79	21,54,11
			-73,68
Amount surrendered during the year			
(March 2009)			
			59,68

Notes and comments :-

1. In view of the overall saving of Rs. 73.68 lakhs, the supplementary grant of Rs. 1,32.89 lakhs obtained in March 2009 proved excessive.
2. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2405- Fisheries			
101- Inland fisheries-			
77- Scheme for Establishment of National fisheries Development Board-			
O	2,10.00		
		10.29	10.29
			..

R -1,99.71

Grant No. 19- Contd.

Reduction in provision through reappropriation was due to release of less grants-in-aid by the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
83- Scheme for the Development of water logged Area in Aquaculture Estate-			
O 41.20			
	14.17	14.17	..
R -27.03			

Reduction in provision through reappropriation was due to non-disbursement of subsidy to the beneficiaries for want of clear land title.

109- Extension and Training-

98- Scheme for Education, Training and Extension-

O 25.00

R -25.00

Entire provision remained unutilised due to non release of funds by the Government of India.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2405- Fisheries			
101- Inland fisheries-			
92- Scheme for the Intensive Fisheries Development programme-			
O 3,89.30			
S 83.50	5,73.27	5,73.29	+0.02

R 1,00.47

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on salary, arrears due to revision of pay scales and payment of pending dearness allowance.

Grant No. 19- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
96- Scheme for Fish Culture of Carps-			
O 1,01.50			
	1,58.48	1,58.51	+0.03
R 56.98			
95- Scheme for the Establishment of Fish Seed Farms-			
O 91.15			
	1,10.94	1,10.94	..
R 19.79			
94- Scheme for the Development of Lake and Riverine Fisheries-			
O 33.60			
	44.66	44.69	+0.03
R 11.06			

The provision in the above three sub-heads was augmented through reappropriation to cover more expenditure on salaries, arrear of pay and payment of dearness allowance to the staff.

Grant No. 20

Grant No. 20 - Forest

		Total grant or appropriation	Actual expenditure	Excess+ Saving -
				(In thousands of rupees)
Revenue:				
Major Heads-				
2402 - Soil and Water Conservation				
2406 - Forestry and Wild Life				
Voted -				
	Original	1,75,57,49		
			1,90,96,51	1,92,73,26 +1,76,75
	Supplementary	15,39,02		
Amount surrendered during the year				
	(March 2009)			97,79
<i>Charged -</i>				
	<i>Original</i>	<i>50,00</i>		
			<i>50,00</i>	<i>35,35 -14,65</i>
	<i>Supplementary</i>	<i>..</i>		
<i>Amount surrendered during the year</i>				
	<i>(March 2009)</i>			<i>14,20</i>
Capital:				
Major Head-				

Grant No. 20- Contd.

Head	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
4406 - Capital Outlay on Forestry and Wild Life			
Voted -			
Original	..		
		1,37,00	1,37,00
Supplementary	1,37,00		..
Amount surrendered during the year			Nil

Notes and comments :-

Revenue:**Voted Grant**

1. The expenditure exceeded the grant by Rs. 1,76,75,027; the excess requires regularisation.
2. In view of the overall excess of Rs.1,76.75 lakhs, surrender of Rs.97.79 lakhs on 31 March, 2009 proved injudicious.
3. In view of the overall excess of Rs.1,76.75 lakhs, the supplementary grant of Rs.15,39.02 lakhs obtained in March 2009 proved inadequate.
4. Excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406- Forestry and Wild Life			
01- Forestry-			
102- Social and Farm Forestry-			

Grant No. 20- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
70- Integrated Natural Resource development and poverty reduction project-			
O 48,82.00			
	53,20.00	55,84.32	+2,64.32
R 4,38.00			
Total excess of Rs. 7,02.32 lakhs was due to more expenditure owing to increase in the rates of wages (Rs.3,95.40 lakhs) and revision in the pay scales (Rs.42.60 lakhs).			
76- Social and Farm Forestry Scheme-			
O 6,86.00			
	7,72.72	7,72.72	..
R 86.72			
The provision was augmented through reappropriation to cover more expenditure on maintenance and minor works due to increase in rates of wages from Rs.98/- to Rs.135/-.			
94- Survey Demarcation and Settlement of Forest area-			
O 77.02			
	85.02	85.02	..
R 8.00			
The provision was augmented through reappropriation to cover more expenditure on ' minor works' due to purchase of Global Positioning System in Aravali Hills Area.			
001- Direction and Administration-			
99- Headquarter Staff-			

Grant No. 20- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98-	Establishment Expenses-			
	O	3,47.98		
			3,47.23	4,60.77
				+1,13.54
	R	-0.75		

Reasons for the excess of Rs.1,13.54 lakhs have not been intimated (August 2009).

070- Communications and Buildings-

98- Forest Communication-

	O	20.00		
			33.00	33.00
				..
	R	13.00		

The provision was augmented through reappropriation for maintenance of old road and path.

101- Forest Conservation, Development and Regeneration-

98- Rehabilitation of Degraded Forests-

	O	1,78.08		
			1,88.08	1,88.08
				..
	R	10.00		

The provision was augmented through reappropriation to cover more expenditure owing to increase in rates of wages.

02- Environmental Forestry and Wild Life-

Grant No. 20- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
110- Wild Life Preservation-			
99- Headquarter Staff-			
O 1,91.89			
	2,72.50	2,72.50	..
R 80.61			

The provision was augmented through reappropriation to cover more expenditure on salaries and dearness allowance due to revision of pay scales.

2402- Soil and Water Conservation

102- Soil Conservation-

91- Afforestation of Special sites, for Desert Control-

O 79.89			
	82.89	86.89	+4.00
R 3.00			

Total excess of Rs. 7 lakhs was due to more expenditure on 'minor works' owing to increase in rates of wages.

5. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406- Forestry and Wild Life			
01- Forestry-			

Grant No. 20- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
102- Social and Farm Forestry-			
74- Integrated Forest Protection-			
O	2,67.00		
		53.72	53.71
			-0.01
R	-2,13.28		
Reduction in provision through reappropriation was due to late sanction of the scheme by the Government of India.			
91- Community Forestry Project-			
O	2,00.00		
		1,81.31	1,81.31
			..
R	-18.69		
Reduction in provision through reappropriation was due to posts kept vacant.			
68- Revitalization of institutions in Aravali Hills-			
O	2,00.00		
		1,81.95	1,81.95
			..
R	-18.05		
Reduction in provision through reappropriation was due to less expenditure on 'minor works'.			
99- Sowing and Plantations-			
O	40.00		
		22.65	22.75
			+0.10
R	-17.35		

Grant No. 20- Contd.

Reduction in provision through reappropriation was due to transfer of funds to other minor head 'Direction and Administration'.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
69- State Resource Management Livelihood Project-			
O	5.00		
	
R	-5.00		

Entire provision remained unutilised due to non-implementation of the project during the year.

800- Other expenditure-			
99- Payment of water charges to Irrigation Department for canal water-			
O	2,04.00		
		34.31	34.13
			-0.18
R	-1,69.69		

Reduction in provision through reappropriation was mainly due to non-receipt of sanction from the Government.

001- Direction and Administration-			
99- Headquarter Staff-			
99- Information Technology-			
O	1,50.00		
		33.67	33.67
			..
R	-1,16.33		

Grant No. 20- Contd.

Reduction in provision through reappropriation was mainly due to less expenditure on computerization.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
789-	Special Component Plan for Scheduled Castes-			
99-	Forestry activities in Scheduled Castes Villages-			
	O	8,00.00		
			7,52.62	7,53.45
				+0.83
	R	-47.38		

Reduction in provision through reappropriation was mainly due to non-availability of land in Scheduled Castes villages.

101-	Forest Conservation, Development and Regeneration-			
99-	Organisation, improvement and Extention of Forests-			
	O	88.00		
			48.00	47.90
				-0.10
	R	-40.00		

Reduction in provision through reappropriation was mainly due to transfer of funds to minor head 'Direction and Administration'.

105-	Forest Produce-			
99-	Timber and other produce removed from forests by Government Agency-			
	O	8,00.00		
			7,72.50	7,72.50
				..
	R	-27.50		

Grant No. 20- Contd.

Reduction in provision through reappropriation was due to non-purchase of Vehicles (Rs.21.13 lakhs) and less expenditure on minor works (Rs.6.37 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
070- Communications and Buildings-			
97- Buildings-			
O	2,50.00		
		2,35.77	-0.56
R	-14.23		

Reduction in provision through reappropriation was due to non-sanction of the scheme (Rs.41.91 lakhs) partly offset by excess expenditure on maintenance of old buildings (Rs.27.68 lakhs).

003- Education and Training-			
98- Training of Personnel-			
O	37.71		
		26.81	-2.90
R	-10.90		

Anticipated saving of Rs.10.90 lakhs was mainly due to less expenditure on training.

02- Environmental Forestry and Wild Life-			
110- Wild Life Preservation-			
91- Strengthening, Expansion and Improvement of Sancturries-			
O	2,50.00		
		1,21.91	..
R	-1,28.09		

Grant No. 20- Contd.

Reduction in provision through reappropriation was due to less release of funds by the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93- Wild life Protection in Multiple use Area-			
O 1,00.00			
	92.00	92.00	..
R -8.00			

Reduction in provision through reappropriation was mainly due to non-receipt of sanction for purchase of Vehicles (Rs.5.05 lakhs).

2402- Soil and Water Conservation

102- Soil Conservation-

90- Soil Conservation on Water-shed basis for training, afforestation of special sites-

O 82.51			
	79.51	74.32	-5.19
R -3.00			

Anticipated saving of Rs.3 lakhs was due to less expenditure on maintenance.

Reasons for the final saving of Rs.5.19 lakhs have not been intimated (August 2009).

Defective Budgeting

6. A case of injudicious reappropriation issued by the Finance Department is discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406- Forestry and Wild Life			
01- Forestry-			

Grant No. 20- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
98- Circle/Divisional Staff-			
O	21,56.80		
S	13,02.02	35,59.64	34,60.92
R	1,00.82		-98.72

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on salary due to revision of pay scales proved injudicious in view of the saving of Rs.98.72 lakhs; reasons for which have not been intimated (August 2009).

Charged Appropriation

7. Of the ultimate saving of Rs.14.65 lakhs, Rs.0.45 lakhs remained unsurrendered.

8. Saving occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2406- Forestry and Wild Life			
01- Forestry-			
800- Other expenditure-			
99- Payment of water charges to Irrigation Department for canal water-			
O	50.00		
		35.80	35.35
R	-14.20		-0.45

Reduction in provision through reappropriation was due to non-receipt of sanction from the Government.

Grant No. 21

Grant No. 21 - Community Development

	Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)
Revenue:			
Major Heads-			
2501 - Special Programmes for Rural Development			
2505 - Rural Employment			
2515 - Other Rural Development programmes			
3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	8,00,54,97		
		11,81,83,65	10,53,69,58 -1,28,14,07
Supplementary	3,81,28,68		
Amount surrendered during the year			
(March 2009)			1,86,07,97
<i>Charged -</i>			
<i>Original</i>	<i>5,10</i>		
		<i>5,10</i>	<i>.. -5,10</i>
<i>Supplementary</i>	<i>..</i>		
<i>Amount surrendered during the year</i>			
<i>(March 2009)</i>			<i>5,10</i>

Grant No. 21- Contd.

Notes and comments :-

Voted Grant

1. Against the available saving of Rs. 1,28,14.07 lakhs, surrender of Rs. 1,86,07.97 lakhs on 31 March 2009 proved unrealistic.
2. In view of overall saving of Rs. 1,28,14.07 lakhs, the supplementary grant Rs. 3,81,28.68 lakhs obtained in March, 2009 proved excessive.
3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2515- Other Rural Development programmes			
789- Special Component Plan for Scheduled Castes-			
88- <i>Mahatma Gandhi Gramin Basti Yojna-</i>			
O	..		
S	63,99.18		
	
R	-63,99.18		

The provision made through supplementary estimates for providing residential plots to the Scheduled Castes and below poverty line people was surrendered through reappropriation due to enforcement of code of conduct.

96- Scheme for the Employment Generation Programme for Scheduled Castes-			
O	24,00.00		
		14,25.00	14,25.00
R	-9,75.00		..

Reduction in provision through reappropriation was due to less deployment of *Sfaiwalas* under the scheme.

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Scheme for the Rural Sanitation under total Sanitation Programme for Scheduled Castes-			
O 2,00.00			

R -2,00.00			
Convincing reasons for the saving of Rs.200 lakhs have not been intimated (August 2009).			
97- Scheme for the construction of <i>Harijan Chaupal</i> for Scheduled Castes-			
O 1,00.00			

R -1,00.00			
Entire provision remained unutilised due to enforcement of code of conduct.			
102- Community Development-			
93- Rural Sanitation Programme under total sanitation campaign-			
99- Normal Plan-			
O 10,00.00			

R -10,00.00			
Convincing reasons for the saving of Rs.1000 lakhs have not been intimated (August 2009).			

Grant No. 21- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96-	Rural Health & Sanitation Programme-			
99-	Normal Plan-			
	O	4,00.00		
			3,93.00	2,40.00
	R	-7.00		-1,53.00
Anticipated saving of Rs. 7 lakhs was due to enforcement of code of conduct.				
Reasons for the final saving of Rs. 153 lakhs have not been intimated (August 2009).				
92-	Subsidy for Construction of General Class <i>Chaupals-</i>			
	O	70.00		
		
	R	-70.00		..
94-	Subsidy for construction of backward class <i>Chaupals-</i>			
	O	30.00		
		
	R	-30.00		..

Entire provision under the above two schemes remained unutilised due to enforcement of code of conduct.

101- *Panchyati Raj-*

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
88- State Incentive Scheme on Sanitation-			
O	3,93.00	..	-3,93.00
Reasons for the non-utilisation of funds have not been intimated (August 2009).			
2505- Rural Employment			
02- Rural Employment Guarantee Scheme-			
789- Special Component Plan for Scheduled Castes-			
99- Scheme for the National Rural Employment Guarantee for Scheduled Castes-			
O	30,80.00		
	6,86.21	6,86.21	..
R	-23,93.79		
101- National Rural Employment Guarantee Scheme-			
99- National Rural Employment Guarantee Act.-			
99- Normal Plan-			
O	25,20.00		
	6,25.86	6,25.86	..
R	-18,94.14		
01- National Programmes-			
789- Special Component Plan for Scheduled Castes-			

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Scheme for the Backward Grant Region Fund for Scheduled Castes-			
O 13,10.00			
	4,62.80	4,62.80	..
R -8,47.20			
702- <i>Jawahar Gram Samridhi Yojna-</i>			
88- <i>Rashtriya Sam Vikas Yojna-</i>			
99- Normal Plan-			
O 17,30.00			
	10,17.20	10,17.20	..
R -7,12.80			
Reduction of provision in the above four cases through reappropriation was due to less allocation of funds by the Government of India and non-release of grant-in-aid by the State Government.			
2501- Special Programmes for Rural Development			
06- Self Employment Programmes-			
800- Other Expenditure-			
97- D.R.D.A Administration-			
O 5,50.00			
	2,72.53	2,72.53	..
R -2,77.47			

Reduction in provision through reappropriation was due to less release of funds by the Government of India.

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98- D.W.C.R.A-			
O	1,75.00		
		1,10.67	+2.67
R	-67.00		
Reduction in provision through reappropriation was due to posts kept vacant.			
05- Waste Land Development-			
101- National Waste Land Development Programme-			
99- Integrated Wasteland and Development Project-			
O	1,50.00		
		39.09	..
R	-1,10.91		
Reduction in provision through reappropriation was due to less release of funds by the Government of India.			
3604- Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions			
200- Other Miscellaneous Compensations and Assignments-			
94- Assignment of Excise Duty to <i>Panchayat Samities</i> in lieu of tax on sale of Indian made Foreign Liquor-			
O	4,50.00		
S	5,42.00		
		8,84.76	-1,06.43
R	-0.81		

Augmentation of provision through supplementary estimates to cover more expenditure on the liability of previous year's arrears of compensation proved excessive in view of the saving of Rs. 1,06.43 lakhs which was due to late receipt of sanction from the Government.

Grant No. 21- Contd.**4. Excess occurred mainly under:-**

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2515- Other Rural Development programmes			
001- Direction and Administration-			
98- Community Development-			
96- District and Block Staff-			
O	38,82.48		
		50,20.36	+20.56
R	11,37.88		
94- <i>Panchyati Raj</i> Public Work Circle-			
O	9,00.60		
		15,22.62	+72.53
R	6,22.02		
98- Establishment Expenses(H.Q Staff)-			
O	1,54.95		
		2,07.91	-0.34
R	52.96		

The provision in the above three cases was augmented through reappropriation to cover more expenditure on salary and dearness allowance due to revision of pay scales.

Reasons for the final excess of 1st and 2nd cases have not been intimated (August 2009).

99- *Panchayat* Department-

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
95- District Staff (Charge in connection with <i>Panchayati Raj</i> Institutions)-			
O 2,93.90			
	3,88.75	3,88.75	..
R 94.85			
98- Establishment Expenses (H.Q Staff)-			
O 1,18.35			
	1,87.07	1,87.07	..
R 68.72			
Reasons for the excess in the above two cases were called for in April, 2009. Reply is still awaited (August 2009).			
102- Community Development-			
87- State Incentive Scheme on Sanitation-			
O ..			
	3,34.48	3,34.48	..
R 3,34.48			
The provision was made through reappropriation to provide funds as the scheme was transferred from the <i>Panchayat</i> Department to Community Development Department.			
98- Organisation of State/Districts level <i>sammelans</i> for non officials-			
O 2.50			
	93.89	91.39	-2.50
R 91.39			

Grant No. 21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101- <i>Panchyati Raj-</i>			
95- Matching GIA for Development works (People Share)-			
O	2,75.00		
		3,09.59	3,09.59
R	34.59		..
Reasons for the excess through reappropriation in the above two cases were called in April, 2009. Reply is still awaited (August 2009).			
003- Training-			
98- Community Development-			
99- State Community Development Training Centre Nilokheri-			
O	58.66		
		55.24	89.21
R	-3.42		+33.97
Reasons for the excess of Rs. 33.97 lakhs have not been intimated (August 2009).			
2505- Rural Employment			
01- National Programmes-			
702- <i>Jawahar Gram Samridhi Yojna -</i>			
93- Construction / upgradation of Houses for S.Cs/S.Ts Freed bonded Labour under <i>Indira Awas Yojna</i> (NR)-			
99- Normal Plan-			
O	..		
		7,59.20	7,59.20
R	7,59.20		..

Grant No. 21- Contd.

The provision was made through reappropriation with a view to avail of grant-in-aid under '*Indira Awaas Yojna*'.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Establishment Charges Field-				
O	5,29.35			
		5,98.07	5,70.45	-27.62
R	68.72			

The provision was augmented through reappropriation to cover more expenditure on salary offset by saving due to less expenditure on dearness allowance proved excessive in view of the final saving of Rs. 27.62 lakhs; reasons for which have not been intimated (August 2009).

Defective Budgeting

5. Two cases of defective reappropriation issued by Finance Department are discussed below:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515- Other Rural Development programmes				
101- <i>Panchyati Raj</i> -				
93- Matching GIA for Development works (Govt. Share)-				
O	3,63.00			
		3,17.60	3,57.60	+40.00
R	-45.40			

Reduction in provision through reappropriation due to non-receipt of cases for development works from Deputy Commissioners and enforcement of Model Code of Conduct proved unrealistic as the actual expenditure did not come up even to the original provision.

Reasons for the excess of Rs. 40 lakhs have not been intimated (August 2009).

Grant No. 21- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3604- Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions-			
200- Other Miscellaneous Compensations and Assignments-			
92- Assignment of Local Area Development Tax(LADT) proceeds to <i>Panchayati Raj</i> Institutions-			
O	64,71.00		
		..	64,00.00
R	-64,71.00		+64,00.00

Reduction in provision through reappropriation was due to non-finalization of the scheme proved injudicious in view of the final excess of Rs. 6400 lakhs; reasons for which have not been intimated (August 2009).

Grant No. 22

Grant No. 22 - Co-operation

		Total grant or appropriation	Actual expenditure	Saving -
				(In thousands of rupees)
Revenue:				
Major Head-				
2425 - Co-operation				
Voted -				
Original	55,23,10			
		64,56,10	62,74,73	-1,81,37
Supplementary	9,33,00			
Amount surrendered during the year				
(March 2009)				
				1,46,54
<i>Charged -</i>				
<i>Original</i>	<i>1,00</i>			
		<i>1,00</i>	<i>..</i>	<i>-1,00</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				
				<i>1,00</i>
Capital:				
Major Heads-				
4250 - Capital Outlay on other Social Services				

Grant No. 22- Contd.

		Total grant	Actual expenditure (In thousands of rupees)	Saving -
Major Heads-				
4425 - Capital Outlay on Co-operation				
4860 - Capital Outlay on Consumer Industries				
Voted -				
Original	15,40,00			
Supplementary	18,95,46	34,35,46	34,35,47	+1
Amount surrendered during the year (March 2009)				
				16,00

Notes and comments :-

Revenue:**Voted Grant**

1. Of the ultimate saving of Rs. 1,81.37 lakhs, Rs. 34.83 lakhs remained unsurrendered.
2. In view of the overall saving of Rs.1,81.37 lakhs, the supplementary grant of Rs.933 lakhs obtained in March, 2009 proved excessive.
3. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2425 - Co-operation				
107- Assistance to credit co-operatives-				
86- Interest subsidy to SC persons on Rural Godown-				
O	2,00.00			
		1,26.65	1,26.65	..
R	-73.35			

Reduction in provision through reappropriation was due to less demand received under the scheme.

Grant No. 22- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
91-	Assistance to Strengthening of Infrastructure for quality and clean milk Production 100% CSS-			
	O	5,00.00		
			4,31.56	4,31.56
	R	-68.44		..
97-	Integrated Co-operative Development Programme(50:50) NCDC-			
	O	2,90.00		
			2,35.67	2,35.67
	R	-54.33		..
Reduction in provision in the above two cases through reappropriation was due to less amount sanctioned by the National Co-operative Development Corporation.				
001-	Direction and Administration-			
99-	Scheme for the establishment of Headquarter staff in RCS, Office, Haryana-			
	O	1,64.30		
	S	1,49.50		
			2,93.36	2,88.54
	R	-20.44		-4.82

The provision augmented through supplementary estimates to cover more expenditure on salary due to revision of pay scales was reduced through reappropriation mainly due to posts kept vacant (Rs. 11.72), non-release of coupons of petrol, oil and lubricants (Rs. 3.44 Lakhs).

Grant No. 22- Concl'd.**4. Excess occurred mainly under:-**

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-				
98- Scheme for Strengthening of field office in RCS, Haryana-				
O	15,28.50			
S	3,50.00	19,38.87	19,38.67	-0.20
R	60.37			

The provision was augmented through supplementary estimates and reappropriation to cover more expenditure on salary due to revision of pay scales.

Grant No. 23**Grant No. 23 - Transport**

		Total grant or appropriation	Actual expenditure	Saving -
				(In thousands of rupees)
Revenue:				
Major Heads-				
2041 - Taxes on Vehicles				
3053 - Civil Aviation				
3055 - Road Transport				
Voted -				
Original	7,92,62,35			
		8,62,18,17	8,36,18,98	-25,99,19
Supplementary	69,55,82			
Amount surrendered during the year				
(March 2009)				27,15,94
<i>Charged -</i>				
<i>Original</i>	<i>10</i>			
		<i>10</i>	<i>..</i>	<i>-10</i>
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year</i>				
<i>(March 2009)</i>				<i>10</i>

Grant No. 23- Contd.

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Capital:				
Major Heads-				
5053 - Capital Outlay on Civil Aviation				
5055 - Capital Outlay on Road Transport				
Voted -				
Original	1,44,91,00			
		2,09,51,00	2,09,09,40	-41,60
Supplementary	64,60,00			
Amount surrendered during the year				
(March 2009)				
				37,50

Notes and comments :-

Revenue:**Voted Grant**

1. Against the available saving of Rs. 25,99.19 lakhs, surrender of Rs. 27,15.94 lakhs on 31 March 2009 proved unrealistic.
2. In view of the overall saving of Rs. 25,99.19 lakhs, the supplementary grant of Rs. 69,55.82 lakhs obtained in March, 2009 proved excessive.
3. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 4 below):-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
3055- Road Transport			
201- Haryana Roadways-			

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98-	B-Operations-			
92-	Haryana Roadways, Jind-			
	O	29,36.00		
	S	4,29.00	31,03.58	+3.00
	R	-2,61.42		
80-	Haryana Roadways, Narnaul-			
	O	20,50.50		
	S	6.00	18,00.05	-0.12
	R	-2,56.45		
97-	Haryana Roadways, Chandigarh-			
	O	45,41.00		
	S	2,71.00	46,06.00	+0.15
	R	-2,06.00		
93-	Haryana Roadways, Rewari-			
	O	26,50.00		
	S	3,27.00	27,72.39	+0.09
	R	-2,04.61		
78-	Haryana Roadways, Jhajjar-			
	O	20,50.00		
	R	-1,68.76	18,81.24	+0.01

Grant No. 23- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
91- Haryana Roadways, Bhiwani-			
O	29,32.00		
S	4,44.00	32,14.57	32,14.57 ..
R	-1,61.43		
94- Haryana Roadways, Hisar-			
O	33,88.00		
S	5,94.00	39,02.34	39,02.34 ..
R	-79.66		
98- Haryana Roadways, Gurgaon-			
O	30,43.00		
S	2,95.00	32,76.18	32,76.19 +0.01
R	-61.82		
99- A-Management-			
89- Haryana Roadways, Sirsa-			
O	1,99.00		
S	1,98.00	2,07.55	2,07.61 +0.06
R	-1,89.45		
88- Haryana Roadways, Sonapat-			
O	1,96.50		
S	87.00	2,39.48	2,39.49 +0.01
R	-44.02		

Grant No. 23- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
85- Haryana Roadways, Delhi-			
O	1,28.00		
S	76.00	1,73.02	1,73.04 +0.02
R	-30.98		
90- Haryana Roadways, Kaithal-			
O	1,37.00		
S	79.00	1,85.83	1,85.84 +0.01
R	-30.17		
86- Haryana Roadways, Faridabad-			
O	1,68.00		
S	49.00	1,88.72	1,88.66 -0.06
R	-28.28		
80- Haryana Roadways, Narnaul-			
O	86.00		
S	35.00	99.04	99.15 +0.11
R	-21.96		
001- Direction and Administration-			
99- Central Offices-			

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -	
98-	Establishment Expenses-				
	O	5,07.00			
	S	1,84.00	5,39.16	5,39.15	-0.01
	R	-1,51.84			
<p>Augmentation of provision through supplementary estimates in the above fifteen cases to meet the increased expenditure on salary and dearness allowance proved excessive in view of the reduction of provision through reappropriation which was mainly due to retirement of employees, non-filling up of vacant posts, less consumption of lubricants owing to improvement in KMPL, non-payment of ex-gratia to the dependents of deceased employees partly offset by excess expenditure due to increase in the rates of overtime allowance, enhancement rate of wages of contractual driver and conductor, water, electricity, telephone, printing and stationery.</p>					
201-	Haryana Roadways-				
97-	C-Repair and maintenance-				
85-	Haryana Roadways, Delhi-				
	O	3,12.00			
			2,39.73	2,40.74	+1.01
	R	-72.27			
93-	Haryana Roadways, Rewari-				
	O	4,73.00			
			4,12.90	4,13.61	+0.71
	R	-60.10			

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
90-	Haryana Roadways, Kaithal-			
	O	3,96.00		
	R	-44.38	3,51.62	3,52.88 +1.26
79-	Haryana Roadways, Jhajjar-			
	O	3,87.00		
	R	-43.39	3,43.61	3,44.61 +1.00
99-	A-Management-			
95-	Haryana Roadways, Karnal-			
	O	1,49.00		
	R	-36.31	1,12.69	1,12.70 +0.01
91-	Haryana Roadways, Bhiwani-			
	O	1,73.00		
	R	-31.58	1,41.42	1,41.38 -0.04

Grant No. 23- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
79- Haryana Roadways, Jhajjar-			
O	1,84.00		
		1,55.39	1,55.39
R	-28.61		..
93- Haryana Roadways, Rewari-			
O	1,09.00		
		80.84	80.88
R	-28.16		+0.04
800- Other expenditure-			
97- C-Repair and Maintenance-			
99- Repair Maintenance Government Central Workshop Haryana, Chandigarh-			
O	2,02.00		
		1,56.89	1,57.66
R	-45.11		+0.77
99- A-Management-			
99- Management, Government Central Workshop, Haryana Chandigarh-			
O	44.00		
		17.84	17.93
R	-26.16		+0.09

Reduction in provision through reappropriation in the above ten cases was mainly due to less expenditure on salary and dearness allowance due to retirement of employees, non-filling up of posts and receipt of less number of claims of medical reimbursement.

Grant No. 23- Contd.

Capital:

4. In view of the overall saving of Rs. 41.60 lakhs, the supplementary grant of Rs. 6460 lakhs obtained in March, 2009 proved excessive.

5. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5055- Capital Outlay on Road Transport			
102- Acquisition of Fleet-			
86- Haryana Roadways, Faridabad-			
O	7,50.00		
S	2,00.00	4,63.30	4,63.30
R	-4,86.70		
95- Haryana Roadways, Karnal-			
O	3,70.00		
S	3,30.00	4,45.47	4,45.47
R	-2,54.53		
98- Haryana Roadways, Gurgaon-			
O	5,53.00		
S	4,97.00	8,61.38	8,61.38
R	-1,88.62		
84- Haryana Roadways, Fatehabad-			
O	3,50.00		
S	2,25.00	4,25.15	4,25.15
R	-1,49.85		

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
93-	Haryana Roadways, Rewari-			
	O	3,51.00		
	S	2,24.00	4,27.97	4,27.97 ..
	R	-1,47.03		
81-	Haryana Roadways, Panipat-			
	O	3,25.00		
	S	1,25.00	3,38.01	3,38.01 ..
	R	-1,11.99		
96-	Haryana Roadways, Rohtak-			
	O	4,95.00		
	S	2,05.00	5,88.79	5,88.79 ..
	R	-1,11.21		
88-	Haryana Roadways, Sonapat-			
	O	6,00.00		
	S	3,00.00	8,01.95	8,01.94 -0.01
	R	-98.05		
92-	Haryana Roadways, Jind-			
	O	3,50.00		
	S	2,25.00	4,87.36	4,87.36 ..
	R	-87.64		

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
94-	Haryana Roadways, Hisar-			
	O	3,53.00		
	S	3,47.00	6,26.20	6,26.20 ..
	R	-73.80		
80-	Haryana Roadways, Narnaul-			
	O	3,00.00		
	S	1,50.00	3,77.70	3,77.70 ..
	R	-72.30		
78-	Haryana Roadways, Jhajjar-			
	O	4,00.00		
	S	2,00.00	5,29.62	5,29.62 ..
	R	-70.38		
83-	Haryana Roadways, Kurukshetra-			
	O	3,50.00		
	S	1,25.00	4,14.57	4,14.57 ..
	R	-60.43		
050-	Lands and Buildings-			
79-	Haryana Roadways, Jhajjar-			
	O	25.00		
	S	1,20.00	..	.. ..
	R	-1,45.00		

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
89-	Haryana Roadways, Sirsa-			
	O 20.00			
	S 80.00	0.44	0.44	..
	R -99.56			
92-	Haryana Roadways, Jind-			
	O 10.00			
	S 90.00	0.85	0.85	..
	R -99.15			
95-	Haryana Roadways, Karnal-			
	O 60.00			
	S 40.00	4.62	4.62	..
	R -95.38			
93-	Haryana Roadways, Rewari-			
	O 10.00			
	S 40.00	..	..	..
	R -50.00			

Augmentation of provision through supplementary estimates in the above eighteen cases to meet excess expenditure for construction of Bus Stands, Workshop buildings and purchase of new buses/chassis proved unrealistic in view of the diversion of funds to other depots for construction of new Bus Stands and maintenance of Workshops.

Grant No. 23- Contd.

6. Excess occurred mainly under:-

Head		Total grant	Actual expenditure	Saving -
				(In lakhs of rupees)
5055-	Capital Outlay on Road Transport			
050-	Lands and Buildings-			
86-	Haryana Roadways, Faridabad-			
	O	35.00		
			8,58.98	
	R	8,23.98	8,58.98	..
Augmentation of provision through reappropriation was due to cover more expenditure on construction of new Bus Stands, Bus Queue Shelters and Workshop.				
102-	Acquisition of Fleet-			
97-	Haryana Roadways, Chandigarh-			
	O	9,61.00		
	S	2,04.00	18,56.00	18,51.91
	R	6,91.00		-4.09
85-	Haryana Roadways, Delhi-			
	O	4,50.00		
	S	1,50.00	9,91.63	9,91.63
	R	3,91.63		..

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99-	Haryana Roadways, Ambala-			
	O	4,67.00		
	S	2,33.00	9,43.03	9,43.03 ..
	R	2,43.03		
91-	Haryana Roadways, Bhiwani-			
	O	3,34.00		
	S	2,16.00	6,66.89	6,66.89 ..
	R	1,16.89		
87-	Haryana Roadways, Yamuna Nagar-			
	O	3,00.00		
	S	1,75.00	5,90.94	5,90.94 ..
	R	1,15.94		

Augmentation of provision through supplementary estimates and reappropriation in the above five cases was to cover more expenditure on purchases of new buses/chasis for addition and replacement of old buses and purchase of Air conditioned buses.

Grant No. 24**Grant No. 24 - Tourism**

		Total grant	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Head-				
3452 - Tourism				
Voted -				
Original	1,87,97			
Supplementary	26,85	2,14,82	2,06,85	-7,97
Amount surrendered during the year				
(March 2009)				
				7,97
Capital:				
Major Head-				
5452 - Capital Outlay on Tourism				
Voted -				
Original	9,70,00			
Supplementary	9,40,00	19,10,00	19,09,87	-13
Amount surrendered during the year				
(March 2009)				
				13

Grant No. 24- Contd.*Notes and comments :-***Capital:****Voted Grant**

1. Significant cases of saving are discussed as under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80- General-				
800- Other expenditure-				
98- Tourist Facilities at Suraj Kund-				
O	90.00			
R	-45.00	45.00	45.00	..
91- Diversification of Tourism activities illumination of historical monuments-				
O	1,07.00			
R	-40.00	67.00	67.00	..
93- Modernisation / Upgradation of training Institute-				
O	41.60			
R	-21.60	20.00	20.00	..

Grant No. 24- Contd.

Head		Total grant	Actual expenditure	Saving -
				(In lakhs of rupees)
94-	Development of tourist facilities at District/Sub Division and other important towns/places-			
	O	3,68.93		
	R	-20.77	3,48.16	3,48.16 ..
97-	Tourist facilities at Pinjore-			
	O	60.00		
	S	10.00	58.56	58.56 ..
	R	-11.44		

The provision in the above five cases was reduced through reappropriation due to less amount sanctioned under these schemes.

92- Development of Wild Life Tourism in Haryana-

O	12.84			
R	-12.84	..	..	..

Entire provision remained un-utilised due to non-implementation of the scheme during the year 2008-09.

2. Excess occurred mainly under:-

Head		Total grant	Actual expenditure	Excess +
				(In lakhs of rupees)
80-	General-			
800-	Other expenditure-			

Grant No. 24- Concl'd.

Head		Total grant	Actual expenditure	Excess +
				(In lakhs of rupees)
96-	Development of Tourist Facilities alongwith main highways in Haryana-			
	O	2,33.59		
	S	5,80.00	9,51.47	9,51.47 ..
	R	1,37.88		

The provision was augmented through supplementary estimates and reappropriation for meeting the cost towards acquisition of land at Karan Lake Tourist Complex, Karnal and modernisation/upgradation and development of tourist facilities in the tourist complexes.

99- Holiday and Recreation Resort at Badkhal Lake-

O	56.04			
S	3,50.00	4,19.68	4,19.68	..
R	13.64			

The provision was augmented through supplementary estimates and reappropriation for meeting the cost of expenditure on compensation of land for expansion and systematic development of tourist complex at Badkhal Lake.

Public Debt

Public Debt (All Charged)

	Total appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
Capital:			
Major Heads-			
6003 - Internal debt of the State Government			
6004 - Loans and Advances from the Central Government			
<i>Charged -</i>			
<i>Original</i>	23,89,14,54		
	23,89,14,54	12,91,83,48	-10,97,31,06
<i>Supplementary</i>	..		
<i>Amount surrendered during the year</i>			
<i>(March 2009)</i>			9,33,98,65

Notes and comments :-

1. Of the ultimate saving of Rs. 10,97,31.06 lakhs, Rs. 1,63,32.41 lakhs remained unsurrendered.
2. Saving was the net result of saving under certain heads and excess under others. Saving occurred mainly under:-

Head		Total appropriation	Actual expenditure	Saving-
		(In lakhs of rupees)		
6003- Internal debt of the State Government				
107- Loans from the State Bank of India and other Banks-				
<i>O</i>	13,66,00.00			
		2,00,00.00	2,00,00.00	..
<i>R</i>	-11,66,00.00			

Public Debt- Contd.

Reduction in provision through reappropriation was due to less repayment of loans during the year owing to receipt of less loans from the State Bank of India for Cash Credit Limit.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving-
109- Loans from other Institutions-			
97- Loans from NCRPB for upgradation of roads (B&R)-			
<i>O</i>	24,27.57		
		28,79.59	..
			-28,79.59
<i>R</i>	4,52.02		

The provision augmented through reappropriation to cover more payment of loans during the year owing to receipt of more loans from the National Capital Regional Planning Board proved injudicious in view of the saving of Rs.28,79.59 lakhs; reasons for which have not been intimated (August 2009).

105- Loans from the National Bank for Agricultural and Rural Development-			
99- Loans from NABARD-			
<i>O</i>	1,29,90.22		
		90,38.68	1,28,87.69
			+ 38,49.01
<i>R</i>	- 39,51.54		

Reduction in provision through reappropriation due to less repayment of loans during the year owing to receipt of less loans from the National Bank for Agricultural and Rural Development (NABARD) proved injudicious in view of the excess of Rs. 38,49.01 lakhs; reasons for which have not been intimated (August 2009).

3. Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving-
6003- Internal Debt of the State Government			
110- Ways and Means Advances from the Reserve Bank of India-			
<i>O</i>	10,00.00		
		3,00,00.00	92,36.00
			- 2,07,64.00
<i>R</i>	2,90,00.00		

Public Debt- Concl'd.

Augmentation of provision through reappropriation to cover more expenditure on availing of ways and means advance from the Reserve Bank of India proved excessive in view of the saving of Rs. 2,07,64 lakhs; reasons for which have not been intimated (August 2009).

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving-
109- Loans from other Institutions-			
96- Loans from NCRPB (PH)-			
<i>O</i> 53,95.98			
	29,40.86	64,34.50	+ 34,93.64
<i>R</i> -24,55.12			

Reduction in provision through reappropriation due to repayment of less loans during the year owing to receipt of less loans from National Capital Regional Planning Board (NCRPB) proved injudicious in view of the excess of Rs. 34,93.64 lakhs; reasons for which have not been intimated (August 2009).

6004 - Loans and Advances from the Central Government

02- Loans for State/Union Territory Plan Schemes-

101- Block Loans-

<i>O</i> 7,72.14			
	9,22.15	9,22.15	..
<i>R</i> 1,50.01			

01- Non-Plan Loans-

203- Police-Modernisation of Police Force-

99- Modernisation of Police Force-

<i>O</i> 2,97.70			
	3,62.70	3,30.20	-32.50
<i>R</i> 65.00			

The provision in the above two cases was augmented through reappropriation to cover repayment of more loans during the year owing to receipt of more loans from the Government of India.

Reasons for the saving of Rs. 32.50 lakhs in the later case have not been intimated (August 2009).

Grant No. 25

Grant No. 25 - Loans and Advances by State Government

	Total grant	Actual expenditure	Saving -
(In thousands of rupees)			
Capital:			
Major Heads-			
6202 - Loans for Education, Sports, Art and Culture			
6217 - Loans for Urban Development			
6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
6425 - Loans for Cooperation			
6515 - Loans for other Rural Development programmes			
6702 - Loans for Minor Irrigation			
6801 - Loans for Power Projects			
6851 - Loans for Village and Small Industries			
6860 - Loans for Consumer Industries			
7465 - Loans for General Financial and Trading Institutions			
7610 - Loans to Government Servants etc.			
Voted -			
Original	3,91,66,70		
Supplementary	78,00,00	4,69,66,70	3,32,30,92
			-1,37,35,78
Amount surrendered during the year			
(March 2009)			1,37,45,28

Notes and comments :-

Grant No. 25- Contd.

Voted Grant

1. Against the available saving of Rs. 1,37,35.78 lakhs, Rs. 1,37,45.28 lakhs were surrendered on 31 March 2009 proved unrealistic.
2. In view of the overall saving of Rs. 1,37,35.78 lakhs, the supplementary grant of Rs. 7800 lakhs obtained in September, 2008 proved excessive.
3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7610- Loans to Government Servants etc.			
800- Other Advances-			
99- Advances for purchase of Foodgrains-			
O 1,40,00.00			
	55,00.00	55,00.00	..
R -85,00.00			
97- Advances for Celebration of marriages-			
O 35,00.00			
	25,24.93	25,24.93	..
R -9,75.07			
98- Festival Advances-			
O 5,00.00			
	1,20.00	1,20.00	..
R -3,80.00			

Grant No. 25- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
201- House Building Advances-			
99- Advances to Governments Servants other than All India Services Officers-			
O 1,05,00.00			
	73,37.45	73,37.45	..
R -31,62.55			
Reduction in provision through reappropriation in the above four cases was due to less demand from the Government employees.			
98- Advance to Ministers, Dy.Ministers, State Ministers, Presiding Officers and State Legislators-			
O 5,00.00			
	2,20.00	2,20.00	..
R -2,80.00			
Reduction in provision through reappropriation was due to less demand from Ministers/State Legislators for House Building Advance.			
204- Advances for purchase of Computers-			
99- Advance for purchase of Computer-			
O 14,00.00			
	12,28.59	12,28.59	..
R -1,71.41			
202- Advances for purchase of Motor Conveyances-			

Grant No. 25- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators for purchase of Motor Conveyance-				
O	2,00.00			
		1,38.42	1,38.42	..
R	-61.58			
Reduction in provision through reappropriation in the above two cases was due to less demand from Government employees.				
97- Advances to Govt. Servant's of AIS officers-				
O	1,00.00			
		62.20	62.20	..
R	-37.80			
Reduction in the provision through reappropriation was due to less demand from All India Services Officers.				
6515- Loans for other Rural Development programmes				
102- Community Development-				
99- Loans to village Panchayat for Revenue Earnings Schemes-				
O	3,30.00			
		1,17.67	1,27.17	+9.50
R	-2,12.33			

Reduction in the provision through reappropriation was due to non-receipt of cases of loans from Deputy Commissioners.

Reasons for excess of Rs. 9.50 lakhs have not been intimated (August 2009).

Grant No. 25- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
01- Welfare of Scheduled Castes-			
800- Other Loans-			
99- Loans to Harijan Students for purchase of books-			
O	80.00		
R	-80.00	..	..

Entire provision was surrendered due to non-receipt of demand from Harijan Students for purchase of books.

6425- Loans for Cooperation

107- Loans to credit Cooperatives-

99- Loan for Purchase of Special debentures of
Haryana State Land Development Bank-

O
 75.00 | | |

R
 -75.00 | .. | .. |

Entire provision was surrendered through reappropriation due to non-receipt of claims from Haryana State Cooperative Agriculture and Rural Development Bank Limited, Panchkula.

108- Loans to other Cooperatives-

Grant No. 25- Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Integrated Co-Operative Development Programme-				
O	3,00.00			
		2,63.90	2,47.90	-16.00
R	-36.10			

Reduction in provision of Rs. 36.10 lakhs was due to sanctioning of less amount by National Co-operative Development Corporation.

Reasons for the final saving of Rs. 16 lakhs have not been intimated (August 2009).

4. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7610- Loans to Government Servants etc				
202- Advances for purchase of Motor Conveyances-				
99- Advance for purchase of Motor Conveyance other than Ministers and State Legislators-				
O	15,00.00			
		17,55.26	17,55.26	..
R	2,55.26			

The provision was augmented through reappropriation to meet the excess demand of Government employees.

APPENDIX

(Referred to on Page 9)

**Grant wise details of estimates and actuals of recoveries which have been adjusted
in the accounts in reduction of expenditure**

Number and name of grant	Budget estimates		Actuals		Actuals compared with budget estimates More + Less -	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
(In thousands of rupees)						
04-Revenue	93,99,00	..	12,74,95	..	-81,24,05	..
08-Buildings and Roads	15,00,00	..	6,70,93	..	-8,29,07	..
10-Medical and Public Health	12,00,00	..	8,58,09	..	-3,41,91	..
14-Food and Supplies	30,89,54	20,92,98,00	54,52,59	15,85,20,30	+23,63,05	-5,07,77,70
15-Irrigation	..	..	17,18,87	..	+17,18,87	..
17-Agriculture	6,65,00	..	..	..	-6,65,00	..
22-Co-operation	..	14,17,00	..	..	..	-14,17,00
23-Transport	20,00	78,18,50	20,00	62,00,00	..	-16,18,50
25-Loans and Advances by State Government	..	80,00	..	..	..	-80,00
Total	1,58,73,54	21,86,13,50	99,95,43	16,47,20,30	-58,78,11	-5,38,93,20