

APPENDIX 1.1

(Reference: Paragraph 1.1; Page)

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2008-09.
Statement No. 3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.

PART B: Layout of Finance Accounts	
Statement	Layout
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09.
Statement No. 15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents detailed account of debt and other interest bearing obligations of the Government of Haryana.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Haryana, the amount of loan repaid during the year, the balance as on 31 March 2009.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

APPENDIX - 1.2 Part A

(Reference: Paragraph 1.1 and 1.5.1; Page)

Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State’s economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rupees in crore)	93,804	1,06,732	1,30,033	1,53,087	1,80,494
Growth rate of GSDP	13.17	13.78	21.83	17.72	17.90

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures are on provisional estimates 2006-07 quick estimates 2007-08 and advance estimates on 2008-09.

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$\text{PCDE} = \text{DE}/\text{P} \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

APPENDIX 1.2 (Part B)
(Reference: Paragraph 1.1; Page)

Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

**THE HARYANA FISCAL RESPONSIBILITY AND BUDGET
MANAGEMENT ACT, 2005 (Haryana Act No. 6 of 2005)**

An act to provide for the responsibility of the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith of incidental thereto.

Be it enacted by the Legislature of the State of Haryana in the Fifty-sixth Year of the Republic of India as follows:-

1. (a) This Act may be called the Haryana Fiscal Responsibility and Budget Management Act, 2005.
- (b) It shall come into force on such date as the State Government may, by notifications in the Official Gazette, appoint in this behalf.
2. In this Act, unless the context otherwise requires: -
 - (a) “budget” means the annual financial statement laid before the House of the Legislature of the State of Haryana under article 202 of the Constitution of India;
 - (b) “current year” means the financial year preceding the ensuring year;
 - (c) “ensuing year” means the financial year for which the budget’s being presented;
 - (d) “financial year” means the year beginning on the 1 April and ending on 31 March next following;
 - (e) “GSDP” means Gross State Domestic Product at current market prices;
 - (f) “fiscal deficit” is the excess of aggregate disbursements (net of debt repayments) over revenue receipts, recovery of loans and non-debt capital receipts;
 - (g) “fiscal indicators” are such indicators as may be prescribed for evaluation of the fiscal position of the State Government;
 - (h) “fiscal targets” are the numerical ceilings and proportions to total revenue receipts (TRR) of GSDP for the fiscal indicators;
 - (i) “prescribed” means prescribed by rules made under this Act;
 - (j) “previous year” means the year preceding the current year;
 - (k) “revenue deficit” means the difference between revenue expenditure and total revenue receipts (TRR);

Explanation: Total revenue receipts (TRR) includes State' own revenue receipts (both tax and non-tax) and current transfers from the centre (comprising grants and State's shares of central taxes).

- (i) "special purposes vehicle's" means an origination or institution set up by State Government to discharge specific assignments/ duties within a specified period in respect of financial transactions or raising of loans form financial institutions or the market for specific purposes against State guarantees.
 - (m) "State Government" means the Government of the State of Haryana; and
 - (n) "total liabilities" means the liabilities under the Consolidate Fund of the State and the public accounts of the State and shall also included borrowings by the public account of the State and shall also included borrowings by public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and / or interest are to be served out of the State budgets.
3. The State Government shall:-
- (a) take appropriate measures to eliminate the revenue deficit and thereafter build up adequate revenue surplus and contain the fiscal deficit at a sustainable level, and utilise such surplus for discharging the liabilities in excess of the assets or for funding capital expenditure;
 - (b) pursue policies to raise non-tax revenue with due regard to cost recovery and equity; and
 - (c) lay down norms for prioritisation of capital expenditure, an pursue expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.
4. The State Government shall be guided by the following fiscal management principles, namely:-
- (a) transparency in setting the fiscal policy objectives, the implementation of public policy and the publication of fiscal information so as to enable the public to scrutinise the conduct of fiscal policy and the State of public finances;
 - (b) stability and predictability in fiscal policy making process and in the way fiscal policy impacts the economy;
 - (c) responsibility in the management of public finances, including integrity in the budget formulation;
 - (d) fairness to ensure that policy decisions of the State Government have due regard to their financial implications on future generations; and
 - (e) efficiency in the design and implementation of the fiscal policy and in managing the assets and liabilities of the public sector balance sheet.
5. The State Government shall in each financial year lay before the House of the State Legislature, the following statements of fiscal policy along with the budget, namely:-

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- (a) the Macroeconomic Framework Statement;
 - (b) the Medium Term Fiscal Policy Statement; and
 - (c) the Fiscal Policy Strategy Statement.
6. The macroeconomic framework statement, in such form as may be prescribed, shall contain an overview of the State economy, an analysis of growth and sectoral composition of GSDP, an assessment related to State Government finances and future prospects.
7. (a) The medium term fiscal policy statement shall set forth a three year rolling target for the prescribed fiscal indicators with clear enunciations of the underlying assumptions.
- (b) In particular and without prejudice to the provisions contained in sub-section (1), the medium term fiscal policy statement shall include the various assumption behind the fiscal indicators and an assessment of sustainability relating to:-
- (i) the balance between revenue receipts and revenue expenditure;
 - (ii) the use of capital receipts including borrowing for generating productive assets; and
 - (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.
- Provided that in case it is not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the coming into force of this Act, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates.
8. The fiscal policy strategy statement shall be in such form as may be prescribed and shall contain, *inter alia*-
- (a) the fiscal policies of the State Government for the ensuring year relating to taxation, expenditure, borrowing and other liabilities (including borrowings by public sector undertakings and special purpose vehicle and other equivalent instruments where liability for repayment is on the State Government), lending, investments, other contingent liabilities, user charges on public goods/utilities and description of other activities, such as guarantees and activities of public sector undertakings which have potential budgetary implications;
 - (b) the strategic priorities of the State Government in the fiscal area for the ensuring year;
 - (c) the key fiscal measures and the rationale for any major deviation in fiscal measures pertaining to taxation, subsidy, expenditure, borrowings and user charges on public goods/utilities; and
 - (d) an evaluation of the current policies of the State Government *vis-à-vis* the fiscal management principles set out in section 4, the fiscal

objectives set out in the medium term fiscal policy statement in subsection (1) of section 7 and fiscal targets set out in section 9.

9. (a) The State Government may prescribe such targets as may be deemed necessary for giving effect to the fiscal management objectives.
- (b) In particular and without prejudice to the generality of the foregoing provisions, the State Government shall: -
- (i) progressively reduce revenue deficit from the financial year 2005-2006, so as to bring it down to zero by 2008-09 and generate revenue surplus thereafter;
- (ii) progressively reduce fiscal deficit from the financial year 2005-06, so as to bring it down to not more than 3 *per cent* of GSDP by the year ending March 2010;
- (iii) ensure within a period of five years, beginning from the financial year 2005-06 and ending on 31 March 2010, that the outstanding total debt including contingent liabilities do not exceed 28 *per cent* of the estimated GSDP for that year.

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section due to ground or grounds of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or national security or such other exceptional grounds as the State Government may specify.

Provided further that a statement in respect of the ground or grounds specified in the first proviso shall be placed before the House of the State Legislature, as soon as may be, after such deficit amount exceeds the aforesaid targets.

10. (a) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations in the public interest and minimise as far as practicable, secrecy in the preparation of the budget;
- (b) In particular, and without prejudice to the generality of the foregoing provisions, the State Government shall, at the time of presentation the budget, make disclosures on the following, along with detailed information in such forms as may be prescribed:-
- (i) the significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of fiscal indicators;
- (ii) details of borrowings by way of ways and means advances/overdraft availed of from the Reserve Bank of India.
- (c) Whenever the State Government undertakes unconditionally and substantially to repay the principal amount and/or pay the interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.
11. (a) The Minister-in-Charge of the Department of Finance (hereinafter referred to as "Minister of Finance") shall review, half yearly, the trends in receipts and expenditure in relation to the budget estimates

and place before the House of the State Legislature, the outcome of such reviews.

- (b) Whenever there is either shortfall in revenue or excess of expenditure over the intra-year targets mentioned in the fiscal policy strategy statement or the rules made under this Act, the State Government shall take appropriate measures for increasing revenue and/or for reducing the expenditure, including curtailment of the sums authorised to be paid and applied from out of the Consolidated Fund of the State.

Provided that nothing in this sub-section shall apply to the expenditure charged on the Consolidated Fund of the State under clause (3) of article 202 of the Constitution of India or any other expenditure, which is required to be incurred under any agreement or contract, which cannot be postponed or curtailed.

- (c) (i) Except as provided under this Act no deviation in meeting the obligations cast on the State Government under this Act shall be permissible without approval of the State Legislature.
- (ii) Where owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the State Government under this Act, the Minister of Finance shall make a statement in the House of the State Legislature explaining:-
- (aa) any deviation in meeting the obligations cast on the State Government under this Act;
- (ab) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and
- (ac) the remedial measures, the State Government proposes to take.
- (d) Any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, either through increased expenditure or loss of revenue shall be accompanied by a statement of remedial measures, before the House of the State Legislature.
- (e) The State Government may set up an agency independent of the State Government to review periodically the compliance of the provisions of this Act and table such reviews in the House of the State Legislature.
12. No suit, prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.
13. The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force.
14. (a) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

- (b) Every order made under this section shall be laid, as soon as may be after it is made, before the State Legislature.
15. (a) The State Government may, by notification in the Official Gazette, make rules for carrying out the purpose of this Act.
- (b) In particulars, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: -
 - (i) the form of the macroeconomic framework statement under section 6;
 - (ii) the form of medium term fiscal policy statement, including the rolling targets for the fiscal indicators under section 7;
 - (iii) the form of fiscal policy strategy statement under section 8;
 - (iv) the forms for disclosure under sub-section (2) of section 10;
 - (v) measures to enforce compliance;
 - (vi) the manner of review of compliance of the provisions of this Act by the independent agency under section 11; and
 - (vii) any other matter which is required to be, or may be prescribed
 - (c) Every rule made under this Act shall be laid as soon as may be, after it is made, before the House of the State Legislature, while it is in session. If the House agrees in making any modification in the rule or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Appendix 1.3
(Reference paragraph 1.3; page)
Time series data on State Government finances

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	11,149	13,853	17,952	19,751	18,452
(i) Tax Revenue	7,440(67)	9,079(65)	10,928 (61)	11,618(59)	11,655(63)
Taxes on Sales, Trade, etc.	4,761(64)	5,604(62)	6,853 (63)	7,721(67)	8,155(70)
State Excise	1,013(14)	1,107(12)	1,217 (11)	1,379(12)	1,419(12)
Taxes on Vehicles	140(2)	172(2)	224 (2)	234(2)	239(2)
Stamps duty and Registration fees	727(10)	1,340(15)	1,765 (16)	1,763(15)	1,326(12)
Land Revenue	12	13	13 (-)	9 (-)	9(-)
Taxes on goods and passengers	705(10)	758 (8)	738 (7)	379(3)	370(3)
Taxes and duties on Electricity	62(1)	62(1)	98 (1)	108(1)	106(1)
Other Taxes	20	23	20	25	31
(ii) Non-Tax Revenue	2,544(23)	2,458(18)	4,591 (26)	5,097(26)	3,238(18)
(iii) State's share in Union taxes and duties	619(6)	1,201(9)	1,296 (7)	1,634(8)	1,725(9)
(iv) Grants-in-aid from Government of India	545(5)	1,115(8)	1,138 (6)	1,402(7)	1,834(10)
2. Misc. Capital Receipts	-	-	-	10	7
3. Recoveries of Loans and Advances	157	290	2,201	214	352
4. Total Revenue and Non debt capital receipt (1+2+3)	11,306	14,143	20,153	19,975	18,811
5. Public Debt Receipts	4,474	3,349	2,012	844	3,888
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,178(93)	3,309(99)	1,990 (99)	776(92)	3,822(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India ¹	296(7)	40(1)	22 (1)	68(8)	66(2)
6. Total Receipts in the Consolidated Fund (4+5)	15,780	17,492	22,165	20,819	22,699
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	5,973	5,461	6,732	9,433	12,308
9. Total receipts of the State (6+7+8)	21,754	22,953	28,897	30,252	35,007
Part B. Expenditure/disbursement					
10. Revenue Expenditure	11,407	12,640	16,362	17,527	20,534²
Plan	1,453(13)	2,015(16)	2,454 (15)	3,176(18)	3,918(19)
Non-plan	9,954(87)	10,625(84)	13,908 (85)	14,351(82)	16,616(81)
General Services (including Interests payments)	4,898(43)	4,580(36)	4,845 (30)	5,230(30)	6,024(30)
Economic Services	3,199(28)	3,815(31)	6,627 (40)	6,222(35)	7,035(34)
Social Services	3,218(28)	3,995(32)	4,615 (28)	5,739(33)	7,259(35)
Grants-in-aid and contributions	92(1)	250(1)	275 (2)	337(2)	216(1)
11. Capital Expenditure	897	1,612	2,428	3,426	4,502
Plan	1,142(127)	1,652(102)	2,486 (102)	3,411(100)	3,990(89)
Non-plan	(-) 245 (-)	(-)40 (-) (2)	(-) 59 (-2)	15	512(11)
General Services	58(6)	82(5)	90 (4)	171(5)	195(4)
Economic Services	552(62)	1,091(68)	1,689 (68)	2,333(68)	3,198(71)
Social Services	287(32)	439(27)	649 (26)	922(27)	1,109(25)
12. Disbursement of Loans and Advances	208	177	185	286	332
13. Total (10+11+12)	12,512	14,429	18,975	21,239	25,368
14. Repayments of Public Debt	3,014	1,107	1,114	841	1,292
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,307(43)	997(90)	1,002 (90)	728(87)	1,178(91)
Net transactions under Ways and Means Advances and Overdraft	--	-	-	-	-
Loans and Advances from Government of India	1,707(57)	110(10)	112 (10)	113(13)	114(9)
15. Appropriation to Contingency Fund	--	-	-	-	-

¹ Includes Ways and Means Advances from GOI.² Revenue expenditure for the year 2008-09 rounded to lower side.

Audit Report on State Finances for the year ended 31 March 2009

	2004-05	2005-06	2006-07	2007-08	2008-09
16. Total disbursement out of Consolidated Fund (13+14+15)	15,526	15,536	20,089	22,080	26,660
17. Contingency Fund disbursements	--	-	-	-	-
18. Public Accounts disbursements	5,031	5,564	5,395	8,818	11,442
19. Total disbursement by the State (16+17+18)	20,557	21,100	25,484	30,898	38,102
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-) 258	(+) 1,213	(+) 1,590	(+) 2,224	(-)2,082
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-) 1,206	(-) 286	(+) 1,179	(-) 1,264	(-)6,557
22. Primary Deficit (-)/surplus (+) (21+23))	1,029	1,814	(+) 3,444	(+) 1,082	(-)4,218
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,235	2,100	2,265	2,346	2,339
24. Financial Assistance to local bodies etc.	518	842	922	1,572	2,053
25. Ways and Means Advances (WMA)/Overdraft availed (days)	-	-	-	-	92(5)
26. Interest on WMA/Overdraft³	-	-	-	-	0.04
27. Gross State Domestic Product (GSDP)⁴	93,804	1,06,732	1,30,033	1,53,087	1,80,494
28. Outstanding Fiscal liabilities (year end)	24,255	27,023	28,616	29,118	32,278
29. Outstanding guarantees including interest (year end)	4,249	5,644	5,074	4,402	4,575
30. Maximum amount guaranteed (year end)	6,742	8,448	12,694	6,341	5,188
31. Number of incomplete projects	25	22	20	23	29
32. Capital blocked in incomplete projects	105.75	43.65	36.30	74.74	85.60
33. Arrear of Revenue (Percentage of Tax and non-tax revenue receipts)	1,087 (11)	1,432 (12)	1,602 (10)	1,982 (12)	2,367 (16)
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.079	0.085	0.084	0.076	0.065
Own Non-Tax Revenue/GSDP	0.027	0.023	0.035	0.033	0.018
Central Transfers/GSDP	0.007	0.011	0.010	0.011	0.010
II Expenditure Management					
Total Expenditure/GSDP	0.133	0.135	0.146	0.139	0.141
Total Expenditure/Revenue Receipts	1.122	1.042	1.057	1.075	1.375
Revenue Expenditure/Total Expenditure	0.912	0.876	0.862	0.825	0.809
Expenditure on Social Services/Total Expenditure	0.280	0.307	0.277	0.314	0.330
Expenditure on Economic Services/Total Expenditure	0.300	0.340	0.438	0.403	0.403
Capital Expenditure/Total Expenditure	0.072	0.112	0.128	0.161	0.177
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.067	0.106	0.123	0.153	0.170
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.003	0.011	0.012	0.015	(-) 0.012
Fiscal deficit/GSDP	(-) 0.013	(-) 0.003	0.009	(-) 0.008	(-) 0.036
Primary Deficit (surplus) /GSDP	0.011	0.017	0.026	0.007	(-) 0.023
Revenue Deficit/Fiscal Deficit	0.214	(-) 4.241	1.349	(-) 1.759	0.318
Primary Revenue Balance/GSDP	0.004	0.005	0.006	0.005	(-) 0.023
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.259	0.253	0.220	0.190	0.179
Fiscal Liabilities/RR	2.176	1.951	1.594	1.474	1.749
Primary deficit vis-à-vis quantum spread	0.920	1.598	1.317	0.409	(-) 1.437
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.015	0.876	1.072	1.338	0.897

³ Interest of Rs 4.17 lakh at the rate of seven *per cent* was paid on ways and means advances.

⁴ GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

	2004-05	2005-06	2006-07	2007-08	2008-09
V Other Fiscal Health Indicators					
Return on Investment	2.35	1.92	5.62	6.05	8.27
Balance from Current Revenue (Rs in crore)	786	2424	3087	4300	572
Financial Assets/Liabilities	0.72	0.79	0.86	0.94	0.88

* Figures in brackets represent percentages (rounded) to total of each sub-heading.

Appendix 1.4 Part - A

(Refer paragraph 1.1 and 1.7.1; page)

Abstract of receipts and disbursements for the year 2008-09

(Rupees in crore)

Receipts			Disbursements					
2007-08		2008-09	2007-08		Non-plan	Plan	2008-09	
							Total	
19,750.74	Section A: Revenue							
	I. Revenue Receipts		18,452.31	17,526.87	I. Revenue Expenditure	16,616.82	3,917.91	20,534.73
11,617.82	Tax Revenue	11,655.28		5,229.68	General Services	5,970.31	54.16	6,024.47
5,097.08	Non-Tax Revenue	3,238.45		5,738.67	Social Services	4,596.54	2,662.19	7,258.73
1,634.36	State's share of Union Taxes	1,724.62		2,753.44	Education, Sports, Art and Culture	2,870.49	983.81	3,854.30
251.68	Non-Plan Grants	523.37		528.89	Health and Family Welfare	510.08	214.72	724.80
639.00	Grants for State Plan Schemes	731.32		934.48	Water Supply, Sanitation, Housing and Urban Development	796.40	374.25	1,170.65
510.80	Grants for Central and Centrally Sponsored Plan Schemes	579.27		35.97	Information and Broadcasting	28.67	24.77	53.44
				142.34	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	36.39	84.70	121.09
				105.44	Labour and Labour Welfare	115.38	30.06	145.44
				1,234.41	Social Welfare and Nutrition	233.40	949.88	1,183.28
				3.70	Others	5.73	-	5.73
				6,221.88	Economic Services	5,834.19	1,201.56	7,035.75
				1,075.03	Agriculture and allied activities	557.44	382.16	939.60
				585.22	Rural Development	358.65	485.08	843.73
				-	Special Areas Programmes	-	-	-
				707.58	Irrigation and Flood Control	584.24	171.20	755.44
				2,570.72	Energy	3,005.45	6.61	3,012.06
				67.32	Industry and Minerals	31.70	41.47	73.17
				1,154.08	Transport	1,270.57	6.60	1,277.17
				7.66	Science, Technology and Environment	1.90	7.61	9.51
				54.27	Other General Economic Services	24.24	100.83	125.07
				336.64	Grants-in-aid and Contributions	215.78	-	215.78
-	II. Revenue Deficit carried over to Section B	-	2,082.42	2,223.87	Revenue surplus carried over to Section B			
19,750.74	Total Section A		20,534.73	19,750.74		16,616.82	3,917.91	20,534.73
	Section B – Others							
7,146.68	III. Opening Cash Balance including Permanent Advances and Cash Balance investment		6,500.06	-	III. Opening overdraft from Reserve Bank of India	-	-	-
10.15	IV. Miscellaneous Capital Receipt		6.80	3,426.17	IV. Capital Outlay	511.81	3,989.86	4,501.67
				170.77	General Services		194.81	194.81
				922.18	Social Services	-	1,109.28	1,109.28
				84.63	Education, Sports, Art and Culture		90.54	90.54
				50.60	Health and Family Welfare		44.14	44.14
				706.58	Water Supply, Sanitation, Housing and Urban Development		855.77	855.77
					Information and Broadcasting		-	-
				2.65	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		2.40	2.40
				13.64	Social Welfare and Nutrition		15.32	15.32
				64.08	Others		101.11	101.11

Receipts				Disbursements				
2007-08			2008-09	2007-08		Non-plan	Plan	2008-09
								Total
				2,333.22	Economic Services	511.81	2,685.77	3,197.58
				34.35	Agriculture and allied activities	511.46	37.89	549.35
				-	Rural Development	-	-	-
				-	Special Area Programme	-	-	-
				887.44	Irrigation and Flood Control	-	811.39	811.39
				848.90	Energy	-	855.70	855.70
				65.84	Industry and Minerals	-	83.23	83.23
				481.59	Transport	0.35	878.46	878.81
				15.10	General Economic Services	-	19.10	19.10
213.80	V. Recoveries of Loans and Advances		351.80	285.50	V. Loans and Advances disbursed			332.31
16.56	From Power Projects	109.37		2.51	For Power Projects	-	-	-
109.81	From Government Servants	141.72		155.58	To Government Servants	183.87	6.00	189.87
87.43	From others	100.71		127.41	To others	128	14.44	142.44
2,223.87	VI Revenue Surplus brought down			-	VI. Revenue Deficit brought down			2,082.42
843.50	VII. Public Debt Receipts		3,888.06	840.92	VII. Repayment of Public Debt			1,291.84
-	External debt	-		-	External debt	-	-	-
775.75	Internal Debt other than Ways and Means Advances and Overdraft	3,822.06		728.17	Internal debt other than Ways and Means Advances and Overdraft	1,178.38		
-	Net transaction under Ways and Means Advances	-		-	Net transaction under Ways and Means Advances	-	-	-
-	Net transactions under overdraft	-						
67.75	Loans and Advances from Central Government	66.00		112.75	Repayment of Loans and Advances to Central Government	113.46		
-	VIII. Appropriation to contingency fund	-	-	-	VIII. Appropriation to contingency fund	-	-	-
-	IX. Amount transferred to contingency fund	-	-	-	IX. Expenditure from contingency fund	-	-	-
9,432.73	X. Public Accounts Receipts		12,308.28	8,818.08	X. Public Account Disbursements			11,441.82
1,274.05	Small Savings, Provident Fund, etc.	1,401.27		974.73	Small Savings, Provident Funds, etc.	1,048.89		
233.35	Reserve Funds	361.89		83.21	Reserve Funds	74.95		
291.99	Suspense and Miscellaneous	375.88		325.81	Suspense and Miscellaneous	338.73		
4,847.23	Remittances	4,908.29		4,832.94	Remittances	4,934.92		
2,786.11	Deposits and Advances	5,260.95		2,601.39	Deposits and Advances	5,044.33		
-	XI. Closing overdraft from Reserve Bank of India	-	-	6,500.06	XI. Cash Balance at end	-	-	3,404.94
				0.54	Cash in Treasuries and Local Remittances	0.54		
				(-) 725.76	Deposits with Reserve Bank	(-) 603.39		
				4.68	Departmental Cash Balance including Permanent Advances, etc.	8.24		
				7,220.60	Cash Balance Investment	3,999.55		
19,870.73	Total - Section B		23,055.00	19,870.73	Total			23,055

Appendix 1.4 Part B
(Refer paragraph 1.1 and 1.7; pages)
Summarised financial position of the Government of Haryana as on
31 March 2009

(Rupees in crore)

As on 31 March 2008	Liabilities		As on 31 March 2009
18,410.80		Internal Debt	21,054.48
	4,741.01	Market Loans bearing interest	7,245.51
	2.36	Market Loans not bearing interest	2.39
	19.09	Loans from Life Insurance Corporation	15.98
	13,648.34	Loans from other Institutions, etc.	13,790.60
	-	Ways and means advances	-
	-	Overdraft from Reserve Bank of India	-
2,078.33		Loans and Advances from Central Government	2,030.88
	0.43	Pre 1984-85 Loans	0.43
	38.05	Non-plan Loans	34.15
	1,990.73	Loans for State Plan Schemes	1,949.16
	17.19	Loans for Central Plan Schemes	15.28
	31.93	Loans for Centrally Sponsored Plan Schemes	31.85
10.00		Contingency Fund	10.00
6,257.05		Small Savings, Provident Funds, etc.	6,609.43
2,005.10		Deposits	2,221.72
1,232.47		Reserve Funds	1,519.42
	-	Remittance balances	-
29,993.75			33,445.93
As on 31 March 2008	Assets		As on 31 March 2009
19,682.99*		Gross Capital Outlay on Fixed Assets	24,177.87
	3,988.43	Investments in shares of Companies, Corporations, etc.	5,031.32
	15,694.56	Other Capital Outlay	19,146.55
1,896.74		Loans and Advances	1,877.25
	248.74	Loans for Power Projects	139.37
	1,243.83	Other Development Loans	1,285.56
	404.17	Loans to Government Servants and miscellaneous loans	452.32
0.87		Advances	0.87
76.75		Suspense and Miscellaneous Balances	39.61
(-) 19.70		Remittance Balances	6.93
6,500.06		Cash	3,404.94
	0.54	Cash in Treasuries and Local Remittances	0.54
	(-) 725.76	Deposits with Reserve Bank	(-) 603.39
	4.59	Departmental cash balances	8.13
	0.09	Permanent advances	0.11
	6,354.38	Cash Balance Investment	2,841.58
	866.22	Reserve Fund Investment	1,157.97
1,856.04		Deficit on Government Accounts	3,938.46
	(-) 2,223.87	(i) Revenue Surplus/deficit of the Current Year	2,082.42
	4,079.91*	(ii) Accumulated deficit up to preceding year	1,856.04
29,993.75		Total	33,445.93

* This includes Rs 3.88 crore deducted from the opening balance of total capital outlay due to rectification of misclassification of previous year (Foot note (a) at page 34 of Finance Accounts 2007-08).

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs 0.98 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank” on 31 March 2009. The difference is under reconciliation (October 2009).

Appendix 1.5

(Refer paragraph 1.3.1; page)

Details showing the collection of tax and non-tax revenue in respect of Major Components and expenditure incurred on their collection

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(Rupees in crore)			
Tax Revenue					
Taxes on Sales, trades, etc.	2004-05	4,760.91	34.12	0.72	
	2005-06	5,604.45	36.86	0.66	
	2006-07	6,853.24	45.42	0.66	0.82
	2007-08	7,720.98	50.64	0.66	
	2008-09	8,154.73	65.92	0.81	
Taxes on Vehicles	2004-05	140.41	6.28	4.47	
	2005-06	172.12	6.71	3.90	
	2006-07	223.66	6.93	3.10	2.47
	2007-08	233.79	5.47	2.34	
	2008-09	239.30	8.00	3.34	
State Excise	2004-05	1,013.16	8.92	0.88	
	2005-06	1,106.86	10.75	0.97	
	2006-07	1,217.10	12.09	0.99	3.30
	2007-08	1,378.81	12.95	0.94	
	2008-09	1,418.53	18.46	1.30	
Stamp and Registration	2004-05	726.58	5.25	0.72	
	2005-06	1,339.73	5.63	0.42	
	2006-07	1,764.98	10.59	0.60	2.33
	2007-08	1,763.28	12.04	0.68	
	2008-09	1,326.39	16.31	1.23	
Taxes on goods and Passengers	2004-05	705.16	6.58	0.93	
	2005-06	757.60	7.22	0.95	
	2006-07	738.41	-	-	
	2007-08	379.39	1.13	0.30	
	2008-09	370.29	1.50	0.41	
Non-Tax Revenue					
Police	2004-05	26.45	592.71	2,240.87	
	2005-06	7.49	645.12	8,613.08	
	2006-07	22.79	690.35	3,029.18	
	2007-08	41.44	773.68	1,866.99	
	2008-09	55.22	1,065.23	1,929.07	
Urban Development	2004-05	317.96	61.29	19.28	
	2005-06	714.09	115.18	16.13	
	2006-07	2,562.34	144.66	5.65	
	2007-08	2,805.24	370.89	13.22	
	2008-09	884.50	500.61	56.60	
Medical and Health	2004-05	40.92	324.92	794.04	
	2005-06	30.50	385.42	1,263.67	
	2006-07	31.59	410.41	1,299.18	
	2007-08	64.91	468.48	721.74	
	2008-09	30.94	643.73	2,080.58	

Appendices

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
(Rupees in crore)					
Major and Medium Irrigation	2004-05	103.32	387.90	375.44	
	2005-06	64.13	401.31	625.78	
	2006-07	87.19	492.97	565.40	
	2007-08	72.27	633.38	876.41	
	2008-09	74.01	661.33	893.57	
Road Transport	2004-05	513.17	611.48	119.16	
	2005-06	548.44	669.75	122.12	
	2006-07	571.18	699.63	122.49	
	2007-08	622.56	732.19	117.61	
	2008-09	645.04	826.53	128.14	
Water Supply and Sanitation	2004-05	31.11	311.52	1,001.35	
	2005-06	32.84	356.93	1,086.88	
	2006-07	34.94	392.52	1,123.41	
	2007-08	38.12	549.45	1,441.37	
	2008-09	30.74	649.48	2,112.82`	

Appendix 1.6

(Refer paragraph 1.6.3; page)

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

		Investment (upto 2008-09)	Accumulated Loss	Year of Account
		(Rupees in crore)		
I. Statutory Corporations				
1.	Haryana Financial Corporation, Chandigarh.	187.00	130.81	2008-09
II. Government Companies				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	16.08	5.99	2003-04
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	251.82	2006-07
3.	Haryana Tanneries Limited, Chandigarh.	1.17	10.57	2007-08
4.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	185.74	66.72	2007-08
5.	Haryana State Small Industries and Export Corporation Limited, Chandigarh.	1.81	21.89	2006-07
6.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	6.10	2005-06
7.	Haryana Scheduled Castes and Finance Development Corporation Limited, Chandigarh.	21.69	3.03	2004-05
8.	Haryana Power Generation Limited, Panchkula.	2,258.97	168.26	2007-08
9.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	1,011.78	82.58	2007-08
10.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	418.08	1559.95	2007-08
11.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	509.14	995.71	2007-08
Total		4,625.00	3,303.43	

Appendix 1.7

(Refer Paragraph 1.6.4, page)

Summarised financial statement of departmentally managed commercially/ quasi-commercially undertakings

(Rupees in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	4	5	6	7	8	9	10	11	12	13
1.	Agriculture Department (Seed Depot Scheme)	1987-88	-	-	-	-	0.03	(-) 0.10	-	(-) 0.10	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1985-86	2.53	2.30	-	-	1.96	0.06	-	0.06	3
3.	Printing and Stationary (National Text Book Scheme)	2005-06	17.96	13.05	0.10	0.01	19.25	16.09	0.42	16.51	127
4.	Food and Supply (Grain Supply Scheme)	2007-08	1,393.88	1181.44	-	-	1,378.49	(-) 15.38	-	(-) 15.38	-
5.	Transport Department Haryana Roadways	2002-03	347.63	341.08	408.91	2.48	443.78	(-) 50.57	17.61	(-) 32.96	-
Total			1,762.00	1,537.87	409.01	2.49	1,843.51	(-) 49.90	18.03	(-) 31.87	129

Appendix 2.1

(Refer paragraph 2.3.1; page)

Statement of various grants/appropriations where savings were more than Rs 10 crore in each case or more than 20 per cent of the total provision

(Rupees in crore)

Sr. No.	Grant No	Name of the grant/appropriation	Total grant/ appropriation	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	4	Revenue	384.50	157.52	41
2.	6	Finance	1,833.22	182.80	10
3.	7	Other Administrative Services	1,249.73	1,190.19	95
4.	8	Buildings and Roads	789.17	86.18	11
5.	9	Education	4,014.30	160.00	4
6.	11	Urban Development	532.26	31.65	6
7.	12	Labour and Employment	159.57	14.13	9
8.	13	Social Welfare and Rehabilitation	1,245.99	52.51	4
9.	15	Irrigation	4,094.27	417.11	10
10.	16	Industries	105.03	10.24	10
11.	17	Agriculture	560.20	64.53	12
12.	21	Community Development	1,181.84	128.14	11
13.	23	Transport	862.18	25.99	3
Revenue (Charged)					
14.	6	Finance	2,583.49	197.15	8
15.	7	Other Administrative Services	5.57	5.57	100
Capital (Voted)					
16.	14	Food and Supplies	2,106.89	10.32	1
17.	25	Loans and Advances by State Government	469.67	137.36	29
Capital (Charged)					
18.		Public Debt	2,389.15	1,097.31	46
Total			24,567.03	3,968.70	

Appendix 2.2

(Refer paragraph 2.3.3; page)

Statement of various grants/appropriations where excess expenditure was more than Rs 10 crore in each case or more than 20 per cent of the total provision

(Rupees in Crore)

Sr. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Excess expenditure (Percentage)
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	3	Home	1,233.67	1,245.13	11.46 (1)
2.	10	Medical and Public Health	1,364.80	1,384.62	19.82 (1)
Capital (Voted)					
3.	8	Buildings and Roads	1,028.78	1,114.83	86.05 (8)
4.	15	Irrigation	1,441.70	1,612.71	171.01 (12)
Capital (Charged)					
5.	8	Buildings and Roads	2.50	4.27	1.77(81)
6.	15	Irrigation	45.00	54.38	9.38 (21)
Total			5,116.35	5,415.94	299.49

Appendix 2.3

(Refer paragraph 2.3.5; page)

Details showing the drawal of funds to avoid lapse of budget grant

Sr. No.	Name of Drawing and Disbursing Officer	Amount drawn		Remarks	Period of audit
		Date	Amount (In rupees)		
1.	Director, Ayurveda, Panchkula	31 March 2008	5,30,244	Draft prepared in the name of firm were kept in the chest	23 October to 4 November 2008
		31 March 2008	14,70,845		
		31 March 2008	5,148		
		31 March 2008	22,284		
		Total	20,28,521		
2.	Deputy Director, Integrated Child Development Programme, Gurgaon	31 March 2008	10,000	Cheques drawn were lying in the chest	5 May to 6 May 2008
		31 March 2008	10,000		
		31 March 2008	10,000		
		31 March 2008	10,000		
		31 March 2008	10,000		
		31 March 2008	6,000		
		31 March 2008	6,000		
		Total	62,000		
3.	Deputy Director, Animal Husbandry, Sonipat	31 March 2008	2,14,050	Cheques drawn were lying in the chest	20 October to 22 October 2008
		31 March 2008	15,000		
		Total	2,29,050		
4.	Block Development and Panchayat Officer, Nilokheri (Karnal)	31 March 2008	8,17,800	Amount was kept in State Bank of India, Nilokheri	26 June to 27 June 2008
5.	Block Development and Panchayat Officer, Karnal	31 March 2008	9,30,600	Amount was kept in Oriental Bank of Commerce, Karnal	23 June to 25 June 2008
6.	Superintendent, District Jail, Rohtak	27 March 2008	66,376	Amount was kept in the chest	19 June to 27 June 2008
		31 March 2008	70,900		
		Total	1,37,276		
7.	Senior Medical Officer, General Hospital, Tohana	13 November 2006	16,750	Amount was kept in the chest	5 November to 7 November 2008
8.	Senior Medical Officer, General Hospital, Adampur, (Hisar)	31 March 2007	58,264	Amount was kept in the Bank account of Senior Medical Officer	13 September to 14 September 2007
9.	District Welfare Officer, Ambala	31 March 2008	6,34,500	Amount was kept in the chest	9 June to 13 June 2008
		31 March 2008	1,68,600		
		Total	8,03,100		

Sr. No.	Name of Drawing and Disbursing Officer	Amount drawn		Remarks	Period of audit
		Date	Amount (In rupees)		
10.	District Welfare Officer, Hisar	31 March 2007	49,99,800	Amount was kept in State Bank of India, Hisar	25 November to 28 November 2008
		31 March 2007	6,49,100		
		31 March 2007	1,07,50,000		
		31 March 2007	14,50,000		
		31 March 2007	17,50,000		
		31 March 2007	1,00,000		
		31 March 2007	10,04,793		
		31 March 2007	2,35,03,824		
		13 March 2008	20,10,000		
		13 March 2008	6,19,500		
		13 March 2008	59,450		
		13 March 2008	9,99,120		
		13 March 2008	50,01,000		
		13 March 2008	8,49,500		
		13 March 2008	2,12,50,000		
		13 March 2008	30,70,000		
		13 March 2008	30,00,000		
		13 March 2008	3,10,000		
		13 March 2008	1,23,200		
		13 March 2008	2,50,000		
13 March 2008	77,50,000				
	Total	6,87,95,594			
11.	District Education Officer, Narnaul	13 March 2008	13,93,020	Kept in State Bank of Patiala, Narnaul	1 December to 5 December 2008
		31 March 2008	72,150		
		31 March 2008	1,00,000		
		31 March 2008	2,50,000		
		31 March 2008	1,00,000		
		31 March 2008	2,82,000		
		31 March 2008	12,800		
		31 March 2008	9,47,784		
		31 March 2008	62,871		
		31 March 2008	27,70,404		
		31 March 2008	5,04,845		
		31 March 2008	3,00,000		
		31 March 2008	1,56,23,000		
		31 March 2008	4,60,875		
		31 March 2007	5,88,000		
		31 March 2007	15,63,000		
		31 March 2007	17,01,978		
		31 March 2007	79,95,200		
		31 March 2007	1,50,000		
		31 March 2007	1,50,000		
	Total	3,50,27,927			
12.	District Primary Education Officer, Hisar	12 March 2008	1,68,01,000	Amount was kept in State Bank of India, Hisar	17 November to 21 November 2008
		26 March 2008	10,80,000		
		28 March 2008	4,55,300		
		29 March 2008	24,46,000		
		31 March 2008	57,90,000		
		31 March 2008	27,15,000		
		31 March 2008	66,60,000		
		30 March 2007	1,70,82,000		
		30 July 2007	21,30,000		
		31 March 2007	16,01,742		
			Total		

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Name of Drawing and Disbursing Officer	Amount drawn		Remarks	Period of audit
		Date	Amount (In rupees)		
13.	Block Education Officer, Karnal	27 March 2008	1,25,944	Amount was kept in State Bank of Patiala, Karnal	09 March to 13 March 2009
		31 March 2008	2,59,870		
		31 March 2008	9,02,029		
		31 March 2008	18,08,637		
		31 March 2008	6,000		
		31 March 2008	13,000		
		31 March 2008	50,000		
		31 March 2008	5,400		
		31 March 2008	4,94,095		
	Total	28,54,975			
14.	Principal, Government Senior Secondary School, Sisai, (Hisar)	25 March 2008	2,500	Amount was kept in the chest	21 November to 22 November 2008
15.	Principal, Government Senior Secondary School, Talwandi	29 March 2008	2,500	Amount was kept in the chest	19 November to 20 November 2008
16.	Registrar, Co-operative Societies, Haryana, Chandigarh	1 January 2009	1,08,900	Cheques were drawn and kept in the chest	1 April to 6 April 2009
		1 January 2009	46,200		
		14 January 2009	1,09,826		
		6 February 2009	30,000		
		12 February 2009	2,38,958		
		24 February 2009	16,336		
		5 March 2009	25,000		
		9 February 2009	972		
		13 March 2009	22,64,324		
		30 March 2009	10,196		
		31 March 2009	1,72,146		
		31 March 2009	9,33,284		
		31 March 2009	2,77,360		
		31 March 2009	25,000		
		31 March 2009	19,634		
		31 March 2009	39,804		
		31 March 2009	1,83,510		
		31 March 2009	2,40,240		
		31 March 2009	1,90,590		
		31 March 2009	12,89,532		
		31 March 2009	9,43,635		
		31 March 2009	25,000		
		31 March 2009	4,10,817		
31 March 2009	28,285				
31 March 2009	3,602				
	Total	76,33,151			

Sr. No.	Name of Drawing and Disbursing Officer	Amount drawn		Remarks	Period of audit
		Date	Amount (In rupees)		
17.	Chief Account Officer, Transport Commissioner, Chandigarh	29 March 2009	1,75,39,000	Draft prepared in favour of Managing Director, Haryana Roadways Engineering Corporation Ltd. Chandigarh	
		29 March 2009	8,76,20,000		
		31 March 2009	7,27,48,000		
		31 March 2009	70,88,93,000		
		Total	88,68,00,000		
		5 March 2008	1,18,27,000		
		20 March 2008	7,35,47,000		
		27 March 2008	6,24,78,000		
		27 March 2008	2,06,40,000		
		28 March 2008	26,59,38,000		
		31 March 2008	9,63,61,000		
		Total	53,07,91,000		
		31 March 2007	2,57,96,000		
		31 March 2007	98,88,000		
		31 March 2007	3,52,98,000		
		Total	7,09,82,000		
		Total			
				Say Rs 166.48 crore	

Appendix 2.4

(Refer paragraph 2.3.6; page)

Excess over provision of previous years requiring regularisation

(Amount in Rupees)

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess	Status of consideration by Public Accounts Committee (PAC)
2005-06	4	3,8,10 and 15	2,68,86,50,000	The matter has not been discussed by the PAC.
2006-07	5	3, 6, 10, 15 and 20	6,16,73,66,040	
2007-08	5	3, 8, 10, 15 and 24	4,29,72,47,782	
Total	14		13,15,32,63,822	

Appendix 2.5

(Refer paragraph 2.3.8; page)

Cases where supplementary provision (Rs 50 lakh or more in each case) proved unnecessary

(Rupees in crore)

Number and Name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
A Revenue (Charged)				
15-Irrigation	2.44	2.44	Nil	0.51
Total Charged	2.44	2.44	Nil	0.51
B Capital (Voted)				
25- Loans and Advances by State Government	391.67	332.31	59.36	78.00
Capital-Total	391.67	332.31	59.36	78.00
Grand Total	394.11	334.75	59.36	78.51

Appendix 2.6

(Refer paragraph 2.3.8; page)

Statement of various grants/appropriations where supplementary provision proved insufficient by more than Rupees one crore in each case

(Rupees in crore)

Sr. No.	Grant number	Name of the grants and appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)							
1.	3	Home	949.68	283.99	1,233.67	1,245.13	11.46
2.	10	Medical and Public Health	1,104.03	260.77	1,364.80	1,384.62	19.82
3.	20	Forest	175.57	15.39	190.96	192.73	1.77
Revenue (Charged)							
4.	3	Home	15.87	6.16	22.03	23.39	1.36
Capital (Voted)							
5.	8	Buildings and Roads	881.67	147.11	1,028.78	1,114.83	86.05
Capital (Charged)							
6.	8	Buildings and Roads	2.00	0.50	2.50	4.27	1.77
7.	15	Irrigation	42.00	3.00	45.00	54.38	9.38
Total			3,170.82	716.92	3,887.74	4,019.35	131.61

Appendix 2.7

(Refer paragraph 2.3.9; page)

Excess/unnecessary/insufficient re-appropriation of funds

(Rupees in crore)

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
1.	3	Home	2055-Police 109-District Police- 99-District Police Force-	(O) 565.69 (S) 143.00 (R) 17.28 725.97	739.31	(+)13.34
2.	003-Education and Training- 104-Special Police- 98-India Reserve Battalions-		(O) 23.48 (S)17.28 (R) (-) 6.38 34.38	35.86	(+) 1.48	
3.	2014-Administration of Justice 105-Civil and Session Courts- 99-District and Session Judges-		(O) 29.35 (S)10.41 (R) 0.98 40.74	39.56	(-) 1.18	
4.	4055-Capital Outlay on Police 207-State Police- 96-Setting up of Modern Forensic Science Laboratory (FSL) in National Capital Region (NCR)-		(O) 34.88 (R) (-) 0.46 34.42	0.00	(-) 34.42	
5.	4	Revenue	2245-Relief on Account of Natural Calamities 282-Public Health- 122-Repairs and Restoration of Damaged Irrigation and Flood Control Works-	(O) 5.00 (R) (-) 5.00 0.00	1.09	(+) 1.09
6.	6	Finance	2071-Pensions and Other Retirement Benefits 01-Civil- 104-Gratuities-	(O) 375.00 (R) (-) 1.50 373.50	340.33	(-) 33.17
7.	102-Commuted Value of Pensions-		(O) 249.00 (R) (-) 9.00 240.00	230.57	(-) 9.43	
8.	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-		(O) 62.22 (R) (-) 14.35 47.87	64.33	(+) 16.46	
9.	8	Buildings and Roads	3054-Roads and Bridges 80-General- 797-Transfer to/from Reserve Funds and Deposit Accounts- 99-Transfer to/from CRF-Inter Account Transfer-	(O) 120.00 (R) (-) 37.91 82.09	4.60	(-) 77.49
10.	04-District and Other Roads- 337- Road works- 99-District Roads-		(O) 42.11 (R) (-) 14.79 27.32	12.13	(-) 15.19	
11.	03-State Highways- 337-Road works-		(O)81.19 (R) (-) 31.84 49.35	61.73	(+) 12.38	
12.	3054-Roads and Bridges 04-District and Other Roads- 337-Road works- 98-Rural Roads-		(O) 86.14 (S) 15.00 (R) 107.87 209.01	224.54	(+) 15.53	
13.	2216-Housing 05-General Pool Accommodation- 053-Maintenance and Repairs- 99-Other Maintenance expenditure- 88-General Maintenance & Repair-		(O) 10.06 (R) 3.28 13.34	15.38	(+) 2.04	

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
14.			2059-Public Works 80-General- 103-Furnishing- 99-Rest Houses-	(O)0.35 (R)17.03 17.38	0.17	(-) 17.21
15.			5054-Capital Outlay on Roads and Bridges 04-District and Other Roads- 337-Road works- 99-District Roads-	(O) 99.57 (R) 25.48 125.05	155.51	(+) 30.46
16.			03-State Highways- 101-Bridges- 99- 1 Construction of H.L. Bridge over Tangri Nadi on Ambala- Naraingarh Road-	(O) 25.70 (R) 10.28 35.98	58.77	(+) 22.79
17.			337-Road works- 99- 1 Widening and Strengthening Panipat-Asandh Road from KM 0.44 in Karnal and Jind District-	(O) 262.17 (R)(-) 15.75 246.42	278.24	(+) 31.82
18.			4250-Capital Outlay on other Social Services 800-Other expenditure- 99-Training Building- 99-Works-	(O) 31.00 (S) 20.25 (R) 4.01 55.26	86.15	(+) 30.89
19.			4059-Capital Outlay on Public Works 60-Other Buildings- 051-Construction- 99-Public Works-	(O) 3.00 (R) 6.80 9.80	21.66	(+) 11.86
20.			98-Administration of Justice-	(O) 20.00 (S) 20.98 (R) 9.51 50.49	47.42	(-) 3.07
21.			4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education- 203-University and Higher Education- 99-College Buildings-	(O) 19.00 (S) 5.00 (R) 10.00 34.00	41.79	(+) 7.79
22.			4210-Capital Outlay on Medical and Public Health 01-Urban Health Services- 110-Hospital and Dispensaries- 99-Buildings-	(O) 7.50 (R) 4.50 12.00	14.00	(+) 2.00
23.			02-Rural Health Services- 101-Health sub-centres- 99-Buildings-	(O) 0.50 (R) (-) 0.40 0.10	4.00	(+) 3.90
24.			03-Medical Education Training and Research- 101-Ayurveda- 99-Buildings-	(O) 0.05 (R) 1.00 1.05	3.20	(+) 2.15
25.			4216-Capital Outlay on Housing 01-Government Residential Buildings- 106-General Pool Accommodation- 98-District Administration-	(O)6.65 (S) 6.33 (R) 2.65 15.63	17.47	(+) 1.84
26.			5054-Capital Outlay on Roads and Bridges 04-District and Other Roads- 337-Road works- 98-Rural Roads-	(O) 206.56 (S) 49.50 (R) (-) 36.50 219.56	201.91	(-) 17.65
27.			80-General- 004-Research- 99- Research-	(O) 4.00 (R) (-) 2.00 2.00	0.09	(+) 1.91

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
28.			4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education- 203-University and Higher Education- 98-Construction of Building of Shiksha Sadan at Panchkula-	(O) 4.50 (R) (-) 1.20 3.30	0.54	(-) 2.76
29.			02-Rural Health Services- 104-Community Health Centres- 99-Buildings-	(O) 4.50 (R) (-) 1.70 2.80	1.43	(-) 1.37
30.			4250-Capital Outlay on other Social Services 789-Special Component Plan for Scheduled Castes- 98-Training building for SC wings-	(O) 11.00 (R) 2.00 13.00	0.00	(-) 13.00
31.			4059-Capital Outlay on Public Works 60-Other Buildings- 051-Construction- 96-Jails-	(O) 25.68 (R) (-) 8.03 17.65	19.89	(+) 2.24
32.			70-Yojna Bhawan-	(O) 0.50 (S) 1.50 (R) (-) 0.40 1.60	0.00	(-) 1.60
33.			01-Office Buildings- 051-construction- 72-Scheme for Construction of office building of State Election Commission- 98-Construction of Office Building-	(S) 1.92 (R) 0.31 2.23	0.00	(-) 2.23
34.			99-District Administration-	(O) 19.50 (S) 8.00 (R) 1.69 29.19	26.14	(-) 3.05
35.			4235- Capital Outlay on Social Security and Welfare 800-Other expenditure- 81-Implementation of J.J. Act- 98-Observation Home-	(O) 2.18 (S) 0.67 (R) (-) 0.01 2.84	0.00	(-) 2.84
36.			5054- Capital Outlay on Roads and Bridges 04-District and Other Roads- 789-Special Component Plan for Scheduled Castes- 99-Construction/Widening/ Strengthening and Special repair of Roads in the Scheduled Castes population area-	(O) 19.00 (R) 18.49 37.49	18.55	(-) 18.94
37.	9	Education	2202-General Education 03-University and Higher Education- 103-Government Colleges and Institutes- 99-Institutes-	(O) 87.81 (S) 29.31 (R) (-) 24.58 92.54	88.31	(-) 4.23
38.			001-Direction and Administration- 99-Administrative Staff-	(O) 13.31 (S) 3.13 (R) (-) 3.47 12.97	9.72	(-) 3.25
39.			01-Elementary Education- 101-Government Primary Schools- 99-Classes I to V-	(O) 582.63 (S) 180.70 (R) 26.83 790.16	776.31	(-) 13.85

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
40.			98-Middle Education Classes VI to VIII- 98-Establishment Expenses-	(O) 411.01 (S) 124.39 (R) 10.79 546.19	536.90	(-) 9.29
41.			02-Secondary Education- 109-Government Secondary Schools- 99-Teaching Staff including other Establishments- 98-Establishment Expenses-	(O)775.75 (S) 227.32 (R) 12.46 1015.53	1006.17	(-) 9.36
42.	10	Medical and Public Health	2210- Medical and Public Health 06-Public Health- 87-National Malaria Eradication Programme (Rural)-	(O) 3.83 (R) -0.78 3.05	1.89	(-) 1.16
43.			2215-Water Supply and Sanitation 01-Water Supply- 001-Direction and Administration- 96-Executive Engineers and their establishment regular/confirmed mechanical staff-	(O) 178.84 (S) 61.20 (R) (-)10.92 229.12	231.11	(+) 1.99
44.			2210-Medical and Public Health 01-Urban Health Services Allopathy- 110-Hospitals and Dispensaries- 99-Hospitals-	(O) 68.71 (S) 18.21 (R)7.34 94.26	80.79	(-)13.47
45.			04-Rural Health Services-Other Systems of medicine- 101-Ayurveda- 92- Ayurveda-	(O) 25.19 (S) 6.99 (R) 5.37 37.55	35.35	(-) 2.20
46.			06-Public Health- 101-Prevention and Control of diseases- 99-Malaria-	(O) 43.07 (S) 13.25 (R) 5.05 61.37	50.77	(-) 10.60
47.	13	Social Welfare and Rehabilitation	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes- 102-Pension under Social Security Scheme- 98-Old Age Pension-	(O)252.20 (R) 27.73 279.93	272.10	(-) 7.83
48.			96-Widow Pension	(O) 127.46 (R) 6.38 133.84	131.82	(-) 2.02
49.			02-Social Welfare- 102-Child Welfare- 92-Integrated Child Development Services Schemes (WCD)-	(O)108.31 (R) 10.77 119.08	120.15	(+) 1.07
50.			2236-Nutrition 02-Distribution of Nutritious Food and BEVERAGES- 101-Special Nutrition Programmes- 95-Supplementary Nutrition Programme-	(O) 71.66 (R) (-) 26.87 44.79	73.06	(+) 28.27
51.	15	Irrigation	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial)- 001-Direction and Administration- 98-Execution Irrigation-	(O) 128.95 (S) 61.87 (R) (-) 1.29 189.53	68.75	(-) 120.78
52.			99-Supervision Irrigation-	(O) 14.90 (S) 7.60 (R) (-) 4.00 18.50	6.44	(-) 12.06

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
53.			800-Other Expenditure- 98-Energy Charges-	(O) 12.10 (S) 8.00 (R) (-) 4.11 15.99	9.79	(-) 6.20
54.			001-Direction and Administration- 99-Chief Engineer's Common Establishment-	(O) 15.87 (S)10.94 (R) (-) 2.43 24.38	6.25	(-) 18.13
55.			04-Loharu Canal Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 21.00 (S) 28.00 (R) (-) 14.00 35.00	8.39	(-) 26.61
56.			01-Multi Purpose River Project (Commercial)- 001-Direction and Administration- 97- Execution Irrigation-	(O) 26.01 (S) 9.99 (R) (-) 4.40 31.60	10.42	(-) 21.18
57.			95-Special Revenue Staff-	(O) 12.91 (S) 7.09 (R) (-) 2.00 18.00	0.08	(-) 17.92
58.			98-Superintending Irrigation-	(O) 2.02 (S) 0.68 (R)(-) 0.30 2.40	0.48	(-) 1.92
59.			101-Maintenance and Repairs- 98-Other Maintenance Expenditure- 98-Punjab portion-	(O) 7.11 (R) (-) 1.60 5.51	0.00	(-) 5.51
60.			2700-Major Irrigation 80-General- 800-Other Expenditure- 98-Improvement, up Gradation, Operation and Maintenance-	(O)22.00 (S) 4.95 (R) 2.05 29.00	42.22	(+) 13.22
61.			05-Jawahar Lal Nehru Project (Commercial)- 101-Maintenance and Repairs- 98-Other Maintenance Expenditure-	(O) 1.79 (R) (-) 0.09 1.70	9.10	(+) 7.40
62.			04-Loharu Canal Project (Commercial)- 101-Maintenance and Repairs- 98-Other Maintenance Expenditure-	(O) 1.21 (R) (-) 0.22 0.99	7.22	(+) 6.23
63.			01-Multi Purpose River Project (Commercial)- 101- Maintenance and Repairs 98- Other Maintenance Expenditure- 99- Haryana portion-	(O)3.17 (R) 1.74 4.91	8.20	(+) 3.29
64.			2700-Major Irrigation 05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98- Energy Charges-	(O) 48.60 (S) 64.00 (R) (-) 44.00 68,60	123.13	(+) 54.53
65.			4700- Capital Outlay on Major Irrigation 16- Rehabilitation of Existing Channels/ Drainage System- 800-Other Expenditure- 98- Construction of canals-	(O) 59.00 (R) (-) 11.00 48.00	193.70	(+) 145.70
66.			15- Lining of channels- 800-Other Expenditure- 97-BMI-hansi Branch-Butana Branch Multipurpose link Channel-	(O) 18.00 (R) (-) 0.80 17.20	45.75	(+) 28.55

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
67.			13- Modernisation & Lining of canal systems- 800-Other Expenditure- 98- Construction of Canal-	(O) 14.50 (R) 20.50 35.00	31.95	(-) 3.05
68.			05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98- Dam and Appurtenant Works-	(O) 16.70 (R) (-) 2.70 14.00	23.66	(+) 9.66
69.			4701-Capital Outlay on Major and Medium Irrigation 07-Improvement of old/Existing Channels under NABARD- 800-Other Expenditure- 98- Construction of canal-	(O) 150.00 (R) (-) 41.00 109.00	281.98	(+) 172.98
70.			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 (R) (-) 5.00 27.45	81.05	(+) 53.60
71.			4701- Capital Outlay on Major and Medium Irrigation 06- New Minor for Equitable distribution of water- 800- Other Expenditure- 98- Construction of Canal-	(O) 167.00 (R) 44.35 211.35	19.51	(-) 191.84
72.			80- General- 002- Data Collection- 99- Data Collection-	(O) 6.65 (R) 1.30 7.95	0.00	(-) 7.95
73.			4700- Capital Outlay on Major Irrigation 14- Dadupur Nalvi Irrigation Project- 800-Other Expenditure- 98- Construction of canals-	(O) 70.00 (R) (-) 44.85 25.15	30.97	(+) 5.82
74.			789-Special Component Plan for Scheduled Castes- 99- Recharge Ground Water in Sweet Water in SC Population in the State-	(O) 5.00 (R) (-) 2.75 2.25	3.28	(+) 1.03
75.			15-Lining of channels- 800-Other Expenditure- 98- Restoration capacity of BML-	(O)3.00 (R) 6.00 9.00	0.00	(-) 9.00
76.			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) 0.50 (R) 1.50 2.00	0.00	(-) 2.00
77.	17	Agriculture	2401- Crop Husbandry 119- Horticulture and Vegetable Crops- 69- Scheme for National Horticulture Mission-	(O) 1.00 (S) 6.47 (R) 1.22 8.69	2.22	(-) 6.47
78.			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 (R) (-) 0.98 3.17	1.06	(-) 2.11

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
79.			2401- Crop Husbandry 119- Horticulture and Vegetable Crops- 72- Scheme on Micro Irrigation (sharing basis part-II)-	(O) 0.80 (S) 3.91 (R) 3.64 8.35	4.44	(-) 3.91
80.			2415-Agricultural Research and Education 01- Crop Husbandry – 277- Education- 99- Grant-in-aid to Haryana Agricultural University 99- Normal plan-	(O) 32.27 (R) 3.09 35.36	32.89	(-) 2.47
81.	18	Animal Husbandry	2403- Animal Husbandry 101- Veterinary Services and Animal Health- 81- Conversion of Veterinary Dispensaries/Stockmen Centres into Hospital-cum-Breeding Centres (Normal Plan)-	(O) 3.00 (R) 2.20 5.20	6.97	(+) 1.77
82.			95- Continuance of Veterinary Hospital and Dispensaries-	(O) 28.35 (S) 7.58 (R) 7.04 42.97	36.44	(-) 6.53
83.	20	Forest	2406- Forestry and Wild Life 01-Forestry- 102-Social and Farm Forestry- 70- Integrated Natural Resource development and poverty reduction project-	(O) 48.82 (R) 4.38 53.20	55.84	(+) 2.64
84.			001-Direction and Administration- 99-Headquarter Staff- 98-Establishment Expenses-	(O) 3.48 (R) (-) 0.01 3.47	4.61	(+) 1.14
85.	21	Community Development	2515-Other Rural Development Programmes 102-Community Development- 96-Rural Health and Sanitation Programme- 99-Normal Plan-	(O) 4.00 (R) (-) 0.07 3.93	2.40	(-) 1.53
86.			3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments- 94- Assignment of Excise Duty to Panchayat Samities in lieu of Tax on Sale of Indian Made Foreign Liquor-	(O) 4.50 (S) 5.42 (R) (-) 0.01 9.91	8.85	(-) 1.06
87.			92- Assignment of Local Area Development Tax (LADT) proceeds to Panchayati Raj Institutions-	(O) 64.71 (R) (-) 64.71 0.00	64.00	(+) 64.00
88.		Public Debt	6003-Internal debt of the State Government 109-Loans from Other Institutions- 97-Loans from NCRPB for upgradation of roads (B&R)-	(O) 24.28 (R) 4.52 28.80	0.00	(-) 28.80
89.			105-Loans from National Bank for Agricultural and Rural Development- 99-Loans from NABARD-	(O) 129.90 (R) (-) 39.54 90.39	128.88	(+) 38.49

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
90.			110-Ways and Means Advances from the Reserve Bank of India-	(O) 10.00 (R) 290.00 300.00	92.36	(-) 207.64
91.			109-Loans from Other Institutions- 96-Loans from NCRPB (PH)-	(O) 53.96 (R) (-) 24.55 29.41	64.35	(+) 34.94
Total					8469.31	(+) 888.29 (-) 1,036.53

Abstract	Nos. of cases	Amount (Rupees in crore)
Excess expenditure over appropriations	40	888.29
Savings out of appropriations	51	1,036.53
Total	91	1,924.82

Excess cases more than 10 crore	Number	Amount
Sr. No. 1,8,11,12,15,16,17,18,19,50,60, 64,65,66,69,70,87,89 and 91	19	819.81
Savings cases more than 10 crore		
Sr. No. 4,6,9,10,14,26,30,36,39,44,46,51,52,54,55,56,57,71,88 and 90	20	904.95
Total	39	1,729.76

Excess cases more than 25 crore	Number	Amount
15,17,18,50,64,65,66,69,70,87,89 and 91	12	714.23
Savings cases more than 25 crore		
4,6,9,51,55,71,88 and 90	8	720.75
Total	20	714.98

Appendix 2.8

(Refer paragraph 2.3.10; page)

Surrenders in excess of actual savings (Rs 50 lakh or more)

(Rupees in crore)

Sr. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings (-)/ Excesses (+)	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	3-Home	1,233.67	(+)11.46	1.86	13.32
2	04-Revenue	384.50	(-)157.53	159.61	2.08
3	07-Other Administration Services	1,249.73	(-)1,190.19	1,190.74	0.55
4	10-Medical and Public Health	1,364.80	(+)19.82	37.62	57.44
5	20-Forest	190.97	(+)1.77	0.98	2.75
6	21-Development	1,181.84	(-)128.14	186.08	57.94
7	23-Transport	862.18	(-) 25.99	27.16	1.17
Capital – Voted					
8	10-Medical and Public Health	834.53	(-)7.60	14.00	6.40
9	15-Irrigation	1,441.70	(+)171.01	33.70	204.71
	Total	8,743.92	(-)1,305.39	1,651.75	346.36

Appendix 2.9

(Refer paragraph 2.3.11; page)

Details of savings of Rupees one crore and above not surrendered

(Rupees in crore)

Sr. No.	Number and name of grants/appropriations	Saving	Surrender	Savings which remained to be surrendered
1	2	3	4	5
	Revenue (Voted)			
1	1-Vidhan Sabha	1.42	0.65	0.77
2	6-Finance	182.80	106.55	76.25
3	8-Buildings and Roads	86.18	18.71	67.47
4	9-Education	160.00	118.79	41.21
5	12-Labour and Employment	14.13	11.97	2.16
6	13-Social Welfare and Rehabilitation	52.51	50.75	1.76
7	15-Irrigation	417.11	179.20	237.91
8	17-Agriculture	64.53	39.32	25.21
9	18-Animal Husbandry	6.77	3.15	3.62
10	22-Co-operation	1.81	1.46	0.35
	Revenue (Charged)			
11	6-Finance	197.15	190.71	6.44
	Capital (Voted)			
12	12-Labour and Employment	4.22	3.80	0.42
	Capital (Charged)			
13	Public Debt	1,097.31	933.99	163.32
	Total	2,285.94	1,659.05	626.89

Appendix 2.10

(Refer paragraph 2.3.11; page)

Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009**(Rupees in crore)**

Sr. No.	Grant number	Major Head	Amount of surrender	Percentage of Total Provision
1	2	3	4	5
1.	4-Revenue	2254-Relief on account of Natural Calamities	164.75	57
2.	4-Revenue	2506-Land Reforms	18.70	77
3.	6-Finance	2049-Interest Payments	190.71	7.5
4.	6-Finance	2071-Pensions and Other Retirement Benefits	110.00	6.1
5.	7-Other Administrative Services	2075-Miscellaneous General Services	1,199.79	99.9
6.	8-Buildings and Roads	2059-Public Works	25.98	9.7
7.	8-Buildings and Roads	4210-Capital Outlay on Medical and Public Health	12.60	25
8.	9-Education	2202-General Education	127.43	3.4
9.	10-Medical and Public Health	2210-Medical and Public Health	37.29	5.2
10.	10-Medical and Public Health	2215-Water Supply and Sanitation	13.64	2.3
11.	10-Medical and Public Health	4215-Capital Outlay on Water Supply and Sanitation	14.00	-
12.	11-Urban Development	2217-Urban Development	31.68	6
13.	12-Labour and Employment	2230-Labour and Employment	11.97	7.5
14.	13-Social Welfare and Rehabilitation	2225-Welfare of SC, ST and Other Backward Classes	79.76	39.4
15.	13-Social Welfare and Rehabilitation	2236-Nutrition	26.05	17.7
16.	14-Food and Supplies	4408-Capital Outlay on Food Storage and Warehousing	10.32	0.5
17.	15-Irrigation	2700-Major Irrigation	173.03	19
18.	15-Irrigation	4700-Capital Outlay on Major Irrigation	31.45	16.1
19.	16-Industries	2851-Village and Small Industries	18.24	40.2
20.	17-Agriculture	2401-Crop Husbandry	38.76	13.5
21.	17-Agriculture	2705-Command Area Development	10.31	10.4
22.	21-Community Development	2505-Rural Employment	51.14	49.6
23.	21-Community Development	2515-Other Rural Development Programmes	66.16	7.9
24.	21-Community Development	3604-Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	64.73	30
25.	23-Transport	3055-Road Transport	26.85	3.1
26.	Public Debt	6003-Internal Debt of the State	936.12	41.1
27.	25-Loans and Advances by State Government	7610-Loans to Government Servants	133.16	41.2
Total			3,624.62	

Appendix 2.11

(Refer paragraph 2.3.12; page)

Details showing the rush of expenditure in last quarter/month of the year

(Rupees in crore)

Sr. No.	Grant number	Head of Account Scheme/Service	Expenditure incurred during Jan-March 2008	Expenditure incurred in March 2008	Total expenditure	Percentage of total expenditure incurred during	
						Jan-March 2008	March 2008
1.	3	2055-Police 101-Criminal Investigation and Vigilance- 99-CID and SCRB-	38.00	27.00	43.81	87	62
2.	9	2202-General Education 01-Elementary Education- 101-Government Primary School-	513.00	414.00	776.31	66	53
3.	9	2202-General Education 01-Elementary Education- 789-Special Component Plan for Scheduled Castes-	19.00	17.00	29.00	66	59
4.	9	2202-General Education 02-Secondary Education- 109-Government Secondary Schools-	33.00	28.00	35.11	94	80
5.	9	2203- Technical Education 105- Polytechnics- 59- Development of Polytechnics	12.00	12.00	17.70	68	68
6.	9	2203- Technical Education 105- Polytechnics- 89- Setting of new Polytechnics	70.00	64.00	89.98	78	71
7.	10	2210- Medical and other Public Health	14.00	14.00	14.39	97	97
8.	11	2217- Urban Development 800- Other Expenditure-	122.00	122.00	147.95	82	82
9.	15	4701- Capital outlay on Medium Irrigation 800-Other Expenditure- 97-Liability of Other Projects	20.00	15.00	28.48	70	53
10.	17	2401- Crop Husbandry 101- Extension and Farmers Training-	58.00	58.00	60.23	96	96
11.	21	2515- Other Rural Development Programme	78.00	78.00	79.45	98	98
12.	21	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	14.00	11.00	15.43	91	71
13.	23	5053- Capital outlay on Civil Aviation	37.00	37.00	37.20	99	99
Total			1,028.00	897.00	1,375.04	75	65

Appendix 2.12

(Refer paragraph 2.4.1; page)

Pending detailed contingency bills for the years up to 2008-09

Sr. No.	Department		Number of AC bills	Amount (In Rupee)
	Name	Month		
1.	Civil Surgeon, Jind	October 2006	1	8,80,500
2.	Superintending District Jail, Sirsa	November 2008	1	40,000
3.	Superintending District Jail, Gurgaon	November 2008	1	1,00,000
4.	Superintending District Jail, Gurgaon	November 2008	1	20,000
5.	Superintending District Jail, Sirsa	February 2009	1	80,000
6.	Project Officer, Integrated Child Development Programme, Jhajjar	February 2009	1	50,11,530
7.	Project Officer, Integrated Child Development Programme, Jhajjar	February 2009	1	1,00,00,000
8.	Project Officer, Integrated Child Development Programme, Jhajjar	February 2009	1	6,80,887
Total			8	1,68,12,917

Appendix 2.13
(Refer paragraph 2.5; page)
Details of cases showing defective budgeting

(Rupees in crore)

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
1.	2014-Administration of Justice 105- Civil and Session Courts- 99- District and Sessions Judges-	29.35	10.41	0.98	40.74	39.56	(-) 1.18
2.	2059-Public Works 80-General- 103-Furnishing- 99-Rest Houses-	0.35	-	17.03	17.38	0.17	(-) 17.21
3.	5054-Capital Outlay on Roads and Bridges 04-District & Other Roads- 789-Special Component plan for Scheduled Castes- 99-Construction/Widening/Strengthening and Special repair of Roads in the Scheduled Castes population area-	19.00	-	18.49	37.49	18.55	(-) 18.94
4.	2202-General Education 01-Elementary Education- 101-Government Primary Schools- 98-Middle Education Classes VI to VIII- 98-Establishment Expenses-	411.01	124.39	10.79	546.19	536.90	(-) 9.29
5.	02-Secondary Education- 109-Government Secondary Schools- 99-Teaching Staff including other Establishments- 98-Establishment Expenses-	775.75	227.32	12.47	1,015.54	1,006.17	(-) 9.37

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
6.	2210-Medical and Public Health 01-Urban Health Services-Allopathy- 110-Hospitals and Dispensaries- 99-Hospitals-	68.71	18.21	7.34	94.26	80.79	(-) 13.47
7.	04-Rural Health Services-Other Systems of medicine- 101-Ayurveda- 92-Ayurveda-	25.19	6.99	5.37	37.55	35.35	(-) 2.20
8.	06-Public Health- 101-Prevention and Control of diseases 99-Malaria-	43.07	13.25	5.05	61.37	50.77	(-) 10.60
9.	2401-Crop Husbandry 119-Horticulture and Vegetable Crops- 72-Scheme on Micro Irrigation (sharing basis part II)-	0.80	3.91	3.64	8.35	4.44	(-) 3.91
10.	2415-Agricultural Research and Education 01-Crop Husbandry- 277-Education- 99-Grants-in-aid to Haryana Agricultural University- 99-Normal Plan-	32.27	-	3.09	35.36	32.89	(-) 2.47
11.	2403-Animal Husbandry 101-Veterinary Services and Animal Health- 95-Continuance of veterinary Hospital and Dispensaries-	28.35	7.58	7.04	42.97	36.44	(-) 6.53
12.	2406-Forestry and Wild Life 01-Forestry- 001-Direction and Administration- 98-Circle/Divisional Staff-	21.57	13.02	1.01	35.60	34.61	(-) 0.99
Total		1,455.42	425.08	92.30	1,972.80	1,876.64	96.16
13.	2235-Social Security and Welfare 60-Other Social Security and Welfare programme- 102-Pensions under Social Security scheme- 95-Handicapped Pension-	41.43	-	(-) 3.02	38.41	39.15	(+) 0.74
14.	2236-Nutrition	71.66	-	(-) 26.87	44.79	73.06	(+) 28.27

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
	02-Distribution of nutritious food and beverages- 101-Special Nutrition Programmes- 95-Supplementary Nutrition Programme-						
15.	2700-Major Irrigation 05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	48.60	64.00	(-) 44.00	68.60	123.13	(+) 54.53
16.	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-	62.22	-	(-) 14.35	47.87	64.33	(+) 16.46
17.	4851-Capital Outlay on Village and Small Industries 102-Small scale Industries- 99-Extension of existing Quality Marketing Centres-	0.02	0.71	(-) 0.72	0.01	0.69	(+) 0.68
18.	2515-Other Rural Development programmes 101-Panchyati Raj- 93-Matching GIA for Development works (Government Share)-	3.63	-	(-) 0.45	3.18	3.58	(+) 0.40
19.	3604-Compensation Assignments to Local Bodies and Panchayati Raj Institutions- 200-Other Miscellaneous Compensations and Assignments- 92-Assignment of Local Area Development Tax (LADT) proceeds to Panchayati Raj Institutions-	64.71	-	(-) 64.71	-	64.00	(+) 64.00
	Total	292.27	64.71	(-) 154.12	202.86	367.94	165.08
20.	2700-Major Irrigation 80-General- 800-Other Expenditure- 99- Interest-	44.00	5.08	-	49.08	299.75	(+) 250.67
21.	01-Multipurpose River Projects (Commercial)- 800-Other Expenditure- 99-Interest on Capital and Expenditure on Extension and Improvement-	0.12	-	-	0.12	1.71	(+) 1.59

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
	99-Haryana Portion-						
22.	80-General- 800-Other Expenditure-	44.00	5.08	-	49.08	299.75	(+) 250.67
23.	800-Other Expenditure- 99-Haryana Portion-	0.12	-	-	0.12	1.71	(+) 1.59
	Total	88.24	10.16	-	98.40	602.92	504.52
New Service							
24.	2071-Pensions and other Retirement Benefits 01-Civil- 117-Government contribution for defined Contribution Pension Scheme- 99-Defined Contributory Pension Scheme- 99-Government contribution to defined contribution pension scheme-	-	-	0.50	0.50	-	(-) 0.50
25.	2211-Family Welfare 001-Direction and Administration 97-Child Survival Safe Motherhood-	-	-	2.60	2.60	2.60	-
26.	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-	-	-	0.16	0.16	0.16	-
	Total	-	-	3.26	3.26	2.76	(-) 0.50

Appendix 3.1
(Refer paragraph 3.1; page)
Details of utilisation certificates due, received and outstanding as on
31 March 2009

(Rupees in lakh)

Sr. No.	Name of the department	Year	Utilisation certificates due ⁵		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount
1.	Housing	2006-07	8	26.77	8	26.77	0	0.00
		2007-08	5	15.25	5	15.25	0	0.00
2.	Urban Development	1998-99	4	259.99	0	0.00	4	259.99
		1999-2000	77	513.67	0	0.00	77	513.67
		2000-01	113	1,015.10	0	0.00	113	1,015.10
		2001-02	452	1,367.23	13	99.46	439	1,267.77
		2002-03	276	3,364.94	5	22.18	271	3,342.76
		2003-04	152	2,669.41	5	138.37	147	2,531.04
		2004-05	6	993.33	3	47.52	3	945.81
		2005-06	134	5,538.97	99	1,889.94	35	3,649.03
		2006-07	122	10,122.64	34	1,194.09	88	8,928.55
		2007-08	123	35407.20	98	1,424.52	25	33,982.68
3.	Irrigation	2003-04	2	2,139.62	0	0.00	2	2,139.62
		2004-05	6	2,418.86	0	0.00	6	2,418.86
		2005-06	9	4,469.83	2	143.00	7	4,326.83
		2006-07	13	5,627.37	2	140.00	11	5,487.37
		2007-08	15	7345.44	6	5,814.78	9	1,530.66
4.	Agriculture	2006-07	11	10,865.67	0	0.00	11	10,865.67
		2007-08	9	11,961.00	0	0.00	9	11,961.00
5.	Rural Development	2001-02	1	13.53	0	0.00	1	13.53
		2002-03	1	1.69	0	0.00	1	1.69
		2004-05	7	1,120.65	0	0.00	7	1,120.65
		2005-06	127	2,919.17	0	0.00	127	2,919.17
		2006-07	47	6,812.89	0	0.00	47	6,812.89
		2007-08	330	7,796.33	0	0.00	330	7,796.33
6.	Development and Panchayat	2002-03	3	502.06	0	0.00	3	502.06
		2003-04	16	10,095.18	0	0.00	16	10,095.18
		2004-05	13	6,884.90	0	0.00	13	6,884.90
		2005-06	41	15,710.98	Partly	5,908.50	41	9,802.48
		2006-07	11	14,150.03	Partly	5,575.64	11	8,574.39
		2007-08	4	35,842.00	Partly	1,824.99	4	34,017.01
7.	Economical and Statistical Advisor	2004-05	6	1.04	4	0.53	2	0.51
		2005-06	34	1.17	24	1.07	10	0.10
		2006-07	14	360.65	5	299.13	9	61.52
		2007-08	20	3,500.00	0.00	0.00	20	3,500.00
8.	Medical	2002-03	1	100.00	1	100.00	0.00	0.00
		2003-04	2	8.31	1	5.01	1	3.30
		2005-06	5	211.61	5	211.61	0.00	0.00
		2007-08	11	2,795.34	9	2,771.03	2	24.31

⁵ Due in respect of 2006-07 and earlier year has been shown on the basis of actual outstanding utilisation certificates as on 31 March 2008.

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Name of the department	Year	Utilisation certificates due ⁵		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount
9.	Education	2005-06	5	551.51	3	474.31	2	77.20
		2006-07	194	18,770.65	130	13,485.93	64	5,284.72
		2007-08	259	43,415.20	234	43,391.10	25	24.10
10.	Other Administrative Services	2007-08	9	375.00	9	375.00	0.00	0.00
11.	Social Security and Welfare	2000-01	10	653.86	0	0.00	10	653.86
		2001-02	6	606.55	0	0.00	6	606.55
		2002-03	11	280.81	0	0.00	11	280.81
		2003-04	21	525.38	0	0.00	21	525.38
		2004-05	17	1,543.96	0	0.00	17	1,543.96
		2005-06	42	1,170.07		82.95	42	1,087.12
		2006-07	53	1,536.08	45	302.90	8	1,233.18
		2007-08	48	2,128.20	0	0.00	48	2,128.20
12.	Technical Education	2004-05	1	875.00	1	875.00	0	0.00
		2006-07	5	546.65	5	546.65	0	0.00
		2007-08	21	2,280.00	0	0.00	21	2,280.00
13.	Sports	2004-05	1	5.99	1	5.99	0	0.00
		2005-06	3	21.50	3	21.50	0	0.00
		2006-07	10	326.54	0	0.00	10	326.54
		2007-08	10	240.00	0	0.00	10	240.00
14.	Science and Technology	2006-07	3	36.32	3	36.32	0	0.00
		2007-08	30	515.53	22	294.79	8	220.74
15.	Ecology and Environment	2006-07	2	7.16	1	6.69	1	0.47
		2007-08	6	79.15	1	69.90	5	9.25
16.	Tourism	2006-07	4	21.00	4	21.00	0	0.00
17.	Water Supply and Sanitation	2003-04	25	1,279.62	11	226.21	14	1,053.41
		2004-05	24	1,452.59	8	506.13	16	946.46
18.	Art and Culture	2005-06	3	15.00	0	0.00	3	15.00
		2006-07	1	15.00	0	0.00	1	15.00
		2007-08	1	30.00	0	0.00	1	30.00
19.	Animal Husbandry	2007-08	8	559.26	8	559.26	0.00	0.00
20.	Fisheries	2004-05	1	6.01	1	6.01	0.00	0.00
		2005-06	6	24.58	0	5.72	6	18.86
		2006-07	23	84.07	13	46.92	10	37.15
		2007-08	42	220.62	26	171.83	16	48.79
21.	Non-Conventional Sources of Energy	1993-94	1	1.99	0	0.00	1	1.99
		2004-05	3	14.64	1	2.00	2	12.64
		2005-06	7	67.62	5	66.45	2	1.17
		2006-07	14	345.99	9	233.20	5	112.79
		2007-08	17	817.99	6	383.48	11	434.51
22.	Village and Small Scale Industries	2000-01	1	0.14	0	0.00	1	0.14
		2005-06	14	7,152.90	6	169.05	8	6,983.85
		2006-07	21	12,014.40	8	119.00	13	11,895.40
		2007-08	27	1,777.50	8	369.29	19	1,408.21
23.	Civil Aviation	2007-08	7	35.99	7	35.99	0	0.00
24.	Family Welfare	2007-08	14	22.40	14	22.40	0	0.00
Total			3,262	3,17,400.24	922	90,566.36	2,340	2,26,833.88
Say				3,174.00 crore		905.66 crore		2,268.34 crore

Appendix 3.2

(Refer paragraph 3.2; page)

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

(Rupees in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Municipal Committee, Bahadurgarh	1986-87	35.93
		1993-94	34.08
		1996-97	50.00
		1997-98	25.95
		1999-2000	49.50
		2000-01	48.93
		2003-04	304.10
		2004-05	33.12
		2005-06	221.34
		2006-07	51.00
		2007-08	223.47
		2008-09	1,171.40
2.	Municipal Committee, Bhiwani	1987-88	36.40
		1988-89	33.25
		1989-90	36.00
		1995-96	50.00
		1997-98	27.56
		1998-99	72.00
		1999-2000	1,156.87
		2000-01	247.58
		2007-08	48.45
3.	Municipal Committee, Karnal	1982-83	7.00
		1988-89	32.61
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2007-08	1,038.41
		2008-09	53.00
4.	Municipal Committee, Narnaul	1988-89	25.30
		1989-90	28.63
		2005-06	192.58
		2006-07	201.00
		2007-08	25.90
		2008-09	351.81
5.	Municipal Committee, Rohtak	2004-05	140.58
		2007-08	1,215.88
		2008-09	1,166.54

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
6.	Municipal Corporation, Faridabad	1995-96	39.38
		1996-97	50.00
		1997-98	30.00
		1998-99	669.00
		1999-2000	394.00
		2000-01	111.61
		2002-03	93.29
		2003-04	175.14
		2004-05	121.80
		2005-06	404.28
		2006-07	202.45
		2007-08	4,443.62
	2008-09	16,395.00	
7.	Municipal Committee, Sonipat	2007-08	178.73
		2008-09	41.00
8.	Municipal Committee, Jagadhari	2004-05	33.46
		2005-06	54.92
		2007-08	37.10
9.	Municipal Committee, Panipat	2003-04	78.09
		2004-05	57.06
		2005-06	238.95
		2006-07	50.23
		2007-08	145.86
		2008-09	51.00
10.	Municipal Committee, Gurgaon	2006-07	38.72
		2007-08	173.69
		2008-09	39.00
11.	Municipal Committee, Yamunanagar	2007-08	1,841.67
		2008-09	37.00
12.	Municipal Committee, Palwal	2007-08	60.19
13.	Municipal Committee, Charkhi Dadri (Bhiwani)	1995-96	33.33
		1999-2000	50.00
		2000-01	43.14
		2001-02	50.00
		2008-09	306.90
14.	Municipal Committee, Rewari	1996-97	50.00
		1997-98	38.82
		1999-2000	229.73
		2000-01	84.17
		2003-04	48.40
		2004-05	35.70
		2005-06	133.45
		2007-08	191.91
15.	Municipal Committee, Thanesar	2003-04	31.01
		2004-05	163.32
		2005-06	89.72
		2006-07	51.00
		2007-08	29.33

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
16.	Municipal Committee, Ambala City	2005-06	148.50
		2006-07	26.70
		2007-08	39.80
		2008-09	27.00
17.	Municipal Committee, Ambala Cantt.	2002-03	26.43
		2005-06	239.80
		2007-08	56.85
		2008-09	901.03
18.	Municipal Committee, Kurukshetra	1998-99	33.75
		2005-06	133.48
		2006-07	180.00
		2007-08	375.00
		2008-09	200.00
19.	Municipal Committee, Kaithal	2007-08	72.78
20.	Municipal Committee, Gannaur	2002-03	41.16
		2006-07	40.00
21.	Municipal Committee, Gohana	2005-06	69.99
		2006-07	116.98
22.	Municipal Committee, Bawani Khera	1998-99	32.03
		1999-2000	40.00
23.	Municipal Committee, Kharkhoda	1998-99	50.00
		2005-06	46.41
24.	Municipal Committee, Sirsa	2006-07	30.85
		2007-08	58.87
25.	Municipal Committee, Dabwali	2002-03	140.23
		2003-04	158.58
		2007-08	69.71
26.	Municipal Committee, Taoru	1999-2000	40.00
		2005-06	59.95
27.	Municipal Committee, Uchana	1999-2000	30.00
		2006-07	46.22
28.	Municipal Committee, Asandh	1999-2000	120.00
		2003-04	74.54
		2004-05	44.06
29.	Municipal Committee, Naraingarh	2005-06	70.10
30.	Municipal Committee, Kalanaur	1999-2000	40.00
31.	Municipal Committee, Tosham	1999-2000	28.40
32.	Municipal Committee, Ladwa	2000-01	45.16
33.	Municipal Committee, Narwana	2000-01	60.58
		2007-08	43.41
34.	Municipal Committee, Hansi	2006-07	51.17
35.	Municipal Committee, Mahendragarh	2005-06	61.26
		2007-08	48.77

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
36.	Municipal Committee, Jind	2002-03	57.39
		2003-04	25.01
		2004-05	41.85
		2005-06	133.74
		2006-07	26.35
		2007-08	102.82
37.	Municipal Committee, Fatehabad	2000-01	50.23
		2002-03	40.16
		2004-05	89.71
		2006-07	33.33
38.	Municipal Committee, Ellenabad	2000-01	43.10
39.	Municipal Council, Panchkula	2001-02	116.06
		2005-06	160.54
		2006-07	27.04
		2007-08	51.61
		2008-09	27.00
40.	Municipal Committee, Cheeka	2003-04	158.28
		2004-05	81.00
41.	Municipal Committee, Indri	2003-04	74.01
		2005-06	54.21
		2006-07	46.51
42.	Municipal Committee, Pinjore	2003-04	34.60
		2006-07	73.93
43.	Municipal Committee, Bawal	2006-07	40.00
44.	Municipal Committee, Hisar	2008-09	200.00
45.	Municipal Committee, Hodal	2006-07	40.00
46.	Municipal Committee, Kalka	2006-07	25.06
47.	Municipal Committee, Kalayat	2006-07	47.05
48.	Municipal Committee, Nuh	2006-07	40.00
49.	Municipal Committee, Pundri	2006-07	47.07
50.	Municipal Committee, Dharuhera	2008-09	47.40
51.	Municipal Committee, Jhajjar	2008-09	121.40
52.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
53.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
54.	Software Technology Park of India, New Delhi	2002-03	250.00
55.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
56.	District Council for Child Welfare, Rewari	1999-2000	38.75
57.	Fish Farm Development Agency, Gurgaon	2000-01	45.85
58.	Charitable Endowment, Haryana, Manimajara	2001-02	478.00
		2002-03	478.00
59.	Society for I.T. Initiative Fund for e-Governance, Chandigarh	2002-03	165.55
		2003-04	60.00
		2004-05	25.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
60.	Haryana Energy Development Agency, Chandigarh	2001-02	67.30
		2002-03	41.50
		2003-04	384.37
		2004-05	25.00
61.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
62.	Saket Hospital, Panchkula	2004-05	50.00
		2008-09	30.00
63.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
64.	Fish Farm Development Agency, Hisar	2005-06	42.54
65.	Haryana State Council of Science and Technology	2005-06	170.00
66.	Blood Transfusion Council, Panchkula	2005-06	150.00
67.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07	49.89
		2008-09	600.26
68.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
Private Aided Colleges			
69.	S.L.D.A.V. College of Education, Ambala City	2008-09	41.71
70.	M.P.N. College, Mullana (Ambala)	2006-07	58.40
		2007-08	66.58
		2008-09	61.35
71.	Maharaja Aggarsein College, Jagadhri	2003-04	49.13
		2004-05	41.68
		2005-06	44.55
		2006-07	53.10
		2007-08	52.89
		2008-09	59.70
72.	APJ Saraswati College of Education, Charkhi Dadri	2007-08	41.62
		2008-09	43.95
73.	B.L.J. Suiwala College, Tosham (Bhiwani)	2007-08	49.60
		2008-09	57.90
74.	RLS College of Education, Sidhrawali (Gurgaon)	2007-08	52.67
		2008-09	50.00
75.	DAV Centenary College, Faridabad	2008-09	75.70
76.	Saraswati Mahila Mahavidyala, Palwal	2005-06	57.30
		2006-07	53.55
		2007-08	60.09
		2008-09	67.24
77.	SD Mahila Mahavidyalya, Hansi (Hisar)	2006-07	67.25
		2007-08	68.02
		2008-09	66.15
78.	CR College of Education, Hisar	2007-08	43.92
		2008-09	42.30
79.	DAV College, Pundri (Kaithal)	2007-08	51.38
		2008-09	53.65
80.	DAV College, Cheeka (Kaithal)	2008-09	98.02
81.	Bhagwan Parshu Ram College, Kurukshetra	2008-09	86.65

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
82.	CR College of Education, Rohtak	2007-08	45.25
		2008-09	50.10
83.	MK Jat Kanya Mahavidyalya, Rohtak	2007-08	88.93
		2008-09	100.55
84.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2008-09	54.44
85.	M.A College for Women, Jhajjar	2007-08	67.35
		2008-09	77.67
86.	TR College of Education, Sonapat	2007-08	34.41
		2008-09	41.45
87.	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2007-08	73.80
		2008-09	89.80
88.	Vaish College of Education, Rohtak	2007-08	25.06
		2008-09	31.85
89.	KM College of Education, Bhiwani	2006-07	30.98
		2007-08	33.87
		2008-09	44.75
90.	Dr. Ganesh Dass DAV College of Education, Karnal	2008-09	37.87
91.	Vaish Girls College, Samalkha (Panipat)	2006-07	28.45
		2007-08	38.32
		2008-09	39.60
92.	Kanya Mahavidyalaya, Kharkhoda (Sonipat)	2007-08	33.16
		2008-09	42.75
93.	MLN College, Radaur	2007-08	59.43
		2008-09	69.75
94.	GB College of Education, Rohtak	2008-09	26.80

Appendix 3.3

(Refer paragraph 3.3; page)

Statement showing the details of rendering of account to CAG
and submission of Audit Report to State Legislature by the
autonomous bodies

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2007-08 to 2011-12	2004-05	2004-05	2004-05	2005-06 to 2008-09	Three years
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2006-07	2006-07	2004-05	2007-08 2008-09	One year
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2007-08	2007-08	2006-07	2008-09	
4.	Haryana Housing Board, Panchkula	2004-05 to 2008-09	2007-08	2007-08	2006-07	2008-09	
5.	Haryana State Agricultural Marketing Board, Panchkula	2005-06 to 2009-10	2007-08 ⁶	2005-06	2004-05	2008-09	
6.	Haryana Urdu Academy, Panchkula	1996-97 to 2005-06	1996-97 to 2005-06 ⁷	-	Not required to be laid down		11 years
7.	Haryana Wakf Board, Ambala Cantt	2008-09 to 2012-13	2006-07	2006-07	Not required to be laid down	2007-08 2008-09	One year
8.	Haryana State Legal Services Authority, Chandigarh	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2005-06	2005-06	2005-06	2006-07 2007-08 2008-09	Two years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani.	-do-	-	-	-	1996-97 to 2008-09	12 years
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad.	-do-	-	-	-	1996-97 to 2008-09	12 years
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad.	-do-	-	-	-	1996-97 to 2008-09	12 years
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon.	-do-	-	-	-	1996-97 to 2008-09	12 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar.	-do-	-	-	-	1996-97 to 2008-09	12 years
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	-	-	-	1996-97 to 2008-09	12 years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula.	-do-	-	-	-	1996-97 to 2008-09	12 years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	-	-	-	1996-97 to 2008-09	12 years

⁶ Audit Report for 2006-07 was held up due to non-placing of earlier Audit Reports before State Legislature and the same had been issued as the Audit Reports for the period 1995-96 to 2004-05 had been laid on the table of State Legislature on 31-7-2009. Certification for 2007-08 had been done and SAR was under process.

⁷ The accounts for the period 1996-97 to 2005-06 had been received (April 2009) certification of accounts had been done and SAR was under process.

Audit Report on State Finances for the year ended 31 March 2009

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari.	-do-	-	-	-	1996-97 to 2008-09	12 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak.	-do-	-	-	-	1996-97 to 2008-09	12 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat.	-do-	-	-	-	1996-97 to 2008-09	12 years
20.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar.	-do-	-	-	-	1996-97 to 2008-09	12 years
21.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Hisar.	-do-	2006-07	2006-07	-	2007-08 2008-09	One year
22.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Narnaul.	-do-	2006-07	2006-07	-	2007-08 2008-09	One year
23.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Sirsa.	-do-	2006-07	2006-07	-	2007-08 2008-09	One year
24.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Ambala.	-do-	2007-08 ⁸		-	2008-09	
25.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Jind.	-do-	2007-08 ⁴		-	2008-09	
26.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Karnal.	-do-	2007-08	2007-08	-	2008-09	
27.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Kurukshetra.	-do-	2007-08	2007-08	-	2008-09	
28.	Haryana Building and other Construction Workers Welfare Board, Chandigarh.	-do-	-	-	-	2006-07 2007-08 2008-09	Two years

Appendix 3.4

(Refer Paragraph 3.4; Page)

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (Rupees in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme ⁹	1987-88	-	Reasons for delay has not been intimated
2.	Agriculture	Purchase and Distribution of Pesticides ⁵	1985-86	2.53	Reasons for delay has not been intimated
3.	Printing and Stationary	National Text book Scheme	2005-06	17.96	Reasons for delay has not been intimated
4.	Food and Supplies	Grain Supply Scheme	2007-08	1,393.88	Reasons for delay has not been intimated
5.	Transport	Haryana Roadways	2002-03	347.63	Reasons for delay has not been intimated
Total				1,762.00	

⁹ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

APPENDIX 3.5

(Refer paragraph 3.5; page)

Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, etc., where final action was pending at the end of June 2009

(Figures in bracket indicate rupees in lakh)

Sr. No.	Name of the department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total
1	Animal Husbandry	1 (6.50)	2 (0.54)	1 (2.91)	2 (0.31)	-	-	6 (10.26)
2	Education	5 (2.96)	13 (5.80)	6 (5.39)	5 (2.72)	2 (0.62)	5 (3.47)	36 (20.96)
3	Fisheries	-	1 (8.06)	-	-	-	-	1 (8.06)
4	Public Relations	3 (4.32)	1 (0.08)	-	-	-	-	4 (4.40)
5	Forest	4 (0.60)	6 (9.27)	2 (2.28)	2 (0.70)	5 (0.96)	1 (0.15)	20 (13.96)
6	Labour and Employment	-	-	-	1 (0.02)	1 (0.14)	-	2 (0.16)
7	Medical	3 (2.03)	1 (0.01)	1 (1.50)	2 (11.92)	-	-	7 (15.46)
8	Technical Education	4 (4.37)	12 (31.63)	2 (1.12)	-	-	1 (0.03)	19 (37.15)
9	Revenue	-	2 (10.52)	-	-	-	-	2 (10.52)
10	Police	1 (3.79)	-	-	-	-	-	1 (3.79)
11	Social Welfare	-	-	-	1 (0.00)	-	-	1 (0.00)
12	Sports and Youth Welfare	1 (0.00)	1 (0.87)	-	-	-	-	2 (0.87)
13	Women and Child Development	-	-	1 (0.12)	-	-	-	1 (0.12)
14	Transport	2 (0.40)	1 (3.17)	-	-	1 (0.60)	-	4 (4.17)
15	Irrigation	15 (7.02)	19 (15.18)	9 (0.41)	26 (5.66)	21 (6.12)	10 (2.11)	100 (36.50)
16	Public Works (Buildings and Roads)	1 (0.00)	1 (0.71)	-	-	-	-	2 (0.71)
17	Water Supply and Sanitation	7 (11.54)	-	1 (0.00)	2 (0.25)	-	1 (0.72)	11 (12.51)
	Total	47 (43.53)	60 (85.84)	23 (13.73)	41 (21.58)	30 (8.44)	18 (6.48)	219 (179.60)

APPENDIX 3.6

(Refer paragraph 3.5; Page)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material**(Rupees in lakh)**

Name of the department	Theft cases		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Animal Husbandry	4	9.95	2	0.31	6	10.26
Education	26	14.59	10	6.37	36	20.96
Fisheries	-	-	1	8.06	1	8.06
Public Relation	3	4.32	1	0.08	4	4.40
Forest Department	3	4.70	17	9.26	20	13.96
Labour and Employment	2	0.16	-	-	2	0.16
Medical	2	0.01	5	15.45	7	15.46
Technical Education	17	25.52	2	11.63	19	37.15
Revenue	-	-	2	10.52	2	10.52
Transport	1	0.36	3	3.81	4	4.17
Sports and Youth Welfare	2	0.87	-	-	2	0.87
Police	-	-	1	3.79	1	3.79
Women and Child Development	1	0.12	-	-	1	0.12
Social Welfare	-	-	1	-	1	-
Irrigation	65	15.97	35	20.53	100	36.50
Public Works (Buildings and Roads)	2	0.71	-	-	2	0.71
Water Supply and Sanitation	8	9.75	3	2.76	11	12.51
Total	136	87.03	83	92.57	219	179.60