

## **Appendix I-Part A**

### **Part A: Structure and Form of Government Accounts**

**(Reference: Paragraph 1.1 Page 1)**

**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 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**  
**(Reference: Paragraph 1.1 Page 1)**

<b>Statement</b>	<b>Lay Out</b>
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 summarized statement of capital outlay showing progressive expenditure to the end of 2007-08.
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 2008
Statement No.9	Shows the revenue and expenditure under different heads for the year 2007-08 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.
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 2007-08.
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 2007-08.
Statement No.15	Depicts the capital and other expenditure to the end of 2007-08 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 2008.
Statement No.19	Gives the details of earmarked balances of reserve funds.

## Part C

## List of terms used in the Chapter I and basis of their calculation

(Reference: Paragraph 1.2 Page 4)

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Weighted Interest Rate ( $I_w$ )	$I_w = \sum_i^n I_i W_i$ , where $I_i$ is the rate of interest on the $i^{\text{th}}$ stock of debt and $W_i$ is the share of $i^{\text{th}}$ stock in the total debt stock of the State.
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**APPENDIX II**  
**(Refer paragraph 1.2; page 4)**  
**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF**  
**HARYANA**

(Rupees in crore)

As on 31 March 2007	<u>Liabilities</u>		As on 31 March 2008
<b>18,363.23</b>		<b>Internal Debt</b>	<b>18,410.80</b>
	4,994.44	Market Loans bearing interest	4,741.01
	2.65	Market Loans not bearing interest	2.36
	22.23	Loans from LIC	19.09
	13,343.91	Loans from other Institutions, etc.	13,648.34
<b>2,123.32</b>		<b>Loans and Advances from Central Government</b>	<b>2,078.33</b>
	0.43	Pre 1984-85 Loans	0.43
	39.69	Non-plan Loans	38.05
	2,035.11	Loans for State Plan Schemes	1,990.73
	19.10	Loans for Central Plan Schemes	17.19
	28.99	Loans for Centrally Sponsored Plan Schemes	31.93
<b>10.00</b>		<b>Contingency Fund</b>	<b>10.00</b>
<b>5,957.73</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>6,257.05</b>
<b>1,820.38</b>		<b>Deposits</b>	<b>2,005.10</b>
<b>1,082.33</b>		<b>Reserve Funds</b>	<b>1,232.47</b>
<b>29,356.99</b>			<b>29,993.75</b>
As on 31 March 2007	<u>Assets</u>		As on 31 March 2008
<b>16,270.85</b>		<b>Gross Capital Outlay</b>	<b>19,682.99*</b>
	3058.05	Investments in shares of Companies, Corporations, etc.	3,988.43
	13212.80	Other Capital Outlay	15,694.56
<b>1,825.04</b>		<b>Loans and Advances</b>	<b>1,896.74</b>
	262.79	Loans for Power Projects	248.74
	1,203.85	Other Development Loans	1,243.83
	358.40	Loans to Government Servants, etc.	404.17
<b>0.87</b>		<b>Advances</b>	<b>0.87</b>
<b>42.94</b>		<b>Suspense and Miscellaneous Balances</b>	<b>76.75</b>
<b>-5.42</b>		<b>Remittance Balances</b>	<b>(-) 19.70</b>
<b>7,146.68</b>		<b>Cash</b>	<b>6,500.06</b>
	0.54	Cash in Treasuries and Local Remittances	0.54
	7.46	Departmental Balances	4.59
	0.09	Permanent Cash Imprest	0.09
	7,138.32	Cash Balance Investment and other Reserve Fund Investment	7,220.60
	0.27	Deposits with Reserve Bank	(-) 725.76
<b>4,076.03</b>		<b>Deficit on Government Accounts</b>	<b>1,856.04</b>
	(-) 1,590.28	(i) Revenue Surplus of the Current Year	(-) 2,223.87
	5,666.31	(ii) Accumulated deficit up to preceding year	4,079.91*
<b>29,356.99</b>		<b>Total</b>	<b>29,993.75</b>

\* 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].

**APPENDIX III**  
**(Refer paragraph 1.2; page 4)**  
**ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2007-08**  
**(Rupees in crore)**

Receipts			Disbursements						
2006-07			2007-08	2006-07		2007-08	2006-07	2007-08	
<b>17,952.43</b>	<b>Section A: Revenue</b>			<b>Total</b>			<b>Non-Plan</b>	<b>Plan</b>	<b>Total</b>
	<b>I. Revenue Receipts</b>		<b>19,750.74</b>	<b>16,362.15</b>	<b>I. Revenue Expenditure</b>		<b>14,351.36</b>	<b>3175.51</b>	<b>17,526.87</b>
10,927.76	Tax Revenue	11,617.82		<b>4,845.05</b>	<b>General Services</b>		<b>5,188.05</b>	<b>41.63</b>	<b>5,229.68</b>
4,590.76	Non-Tax Revenue	5,097.08		<b>4,615.40</b>	<b>Social Services</b>		<b>3,526.54</b>	<b>2212.13</b>	<b>5,738.67</b>
1,295.64	State's share of Union	1,634.36		2,292.08	Education, Sports, Art and Culture		2,010.88	742.56	2,753.44
	Taxes and Duties				Health and Family Welfare		372.07	156.82	528.89
129.73	Non-Plan Grants	251.68		466.56	Water Supply, Sanitation, Housing and Urban Development		624.11	310.37	934.48
630.28	Grants for State Plan Schemes	639.00		555.56	Information and Broadcasting		20.73	15.24	35.97
378.26	Grants for Central Plan and Centrally Sponsored Plan Schemes	510.80		22.96	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		30.31	112.03	142.34
				123.95	Labour and Labour Welfare		86.57	18.87	105.44
				104.09	Social Welfare and Nutrition		378.17	856.24	1,234.41
				1,046.27	Others		3.70	-	3.70
				<b>6,626.89</b>	<b>Economic Services</b>		<b>5,300.13</b>	<b>921.75</b>	<b>6,221.88</b>
				624.91	Agriculture and allied activities		831.72	243.31	1,075.03
				325.40	Rural Development		195.75	389.47	585.22
				551.98	Irrigation and Flood Control		568.67	138.91	707.58
				3,762.36	Energy		2,566.40	4.32	2,570.72
				161.53	Industry and Minerals		26.67	40.65	67.32
				1,155.74	Transport		1,091.80	62.28	1,154.08
				8.37	Science, Technology and Environment		1.61	6.05	7.66
				36.60	General Economic Services		17.51	36.76	54.27
				<b>274.81</b>	<b>Grants-in-aid and Contributions</b>		<b>336.64</b>	<b>-</b>	<b>336.64</b>
-	<b>II. Revenue Deficit carried over to Section B</b>	-		<b>1,590.28</b>	<b>Revenue surplus carried over to Section B</b>		<b>2,223.87</b>	<b>-</b>	<b>2,223.87</b>
<b>17,952.43</b>	<b>Total Section A</b>		<b>19,750.74</b>	<b>17,952.43</b>			<b>16,575.23</b>	<b>3175.51</b>	<b>19,750.74</b>
<b>3,732.70</b>	<b>Section B – Others</b>			<b>2,427.60</b>	<b>II. Capital Outlay</b>		<b>15.43</b>	<b>3410.74</b>	<b>3,426.17</b>
	<b>III. Opening Cash Balance including Permanent Advances and Cash Balance investment</b>		<b>7,146.68</b>	<b>89.90</b>	<b>General Services</b>		<b>-</b>	<b>170.77</b>	<b>170.77</b>
				<b>649.35</b>	<b>Social Services</b>		<b>-</b>	<b>922.18</b>	<b>922.18</b>
				37.99	Education, Sports, Art and Culture		-	84.63	84.63
				21.23	Health and Family Welfare		-	50.60	50.60
				571.87	Water Supply, Sanitation, Housing and Urban Development		-	706.58	706.58
				3.00	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-	2.65	2.65
				8.86	Social Welfare and Nutrition		-	13.64	13.64
				6.40	Others		-	64.08	64.08
				<b>1,688.35</b>	<b>Economic Services</b>		<b>15.43</b>	<b>2317.79</b>	<b>2,333.22</b>
				(-) 52.90	Agriculture and allied activities		14.83	19.52	34.35
				556.41	Irrigation and Flood Control		-	887.44	887.44
				785.80	Energy		-	848.90	848.90
				4.03	Industry and Minerals		-	65.84	65.84
				379.01	Transport		0.60	480.99	481.59
				16.00	General Economic Services		-	15.10	15.10

*Audit Report (Civil) for the year ended 31 March 2008*

Receipts				Disbursements			
2006-07			2007-08	2006-07			2007-08
2,200.74	IV Capital Receipt		10.15		III. Loans and Advances Disbursed		285.50
	V. Recoveries of Loans and Advances		213.80	184.72			
2,033.56	From Power Projects	16.56		5.00	For Power Projects	2.51	
93.89	From Government Servants	109.81		149.65	To Government Servants	155.58	
73.29	From others	87.43		30.07	To others	127.41	
2,011.89				--	IV. Revenue Deficit brought down	-	--
1,990.28	VI Public Debt Receipts		843.50	1,113.77	V. Repayment of Public Debt		840.92
	Internal Debt other than Ways and Means Advances and Overdraft	775.75		1,001.94	Internal Debt other than Ways and Means Advances and Overdraft	728.17	
-	Net transaction under Ways and Means Advances and Overdraft			--	Net transaction under Ways and Means Advances and Overdraft	-	--
21.61	Loans and Advances from Central Government	67.75		111.83	Repayment of Loans and Advances to Central Government	112.75	
6,732.30	VII. Public Accounts Receipts		9,432.73	5,395.14	VI. Public Account Disbursements		8,818.08
1,245.11	Small Savings, Provident Fund, etc.	1,274.05		880.29	Small Savings, Provident Fund, etc.	974.73	
279.71	Reserve Funds	233.35		47.37	Reserve Funds	83.21	
1,936.15	Deposits and Advances	2,786.11		1,558.44	Deposits and Advances	2,601.39	
196.60	Suspense and Miscellaneous	291.99		(-)181.32	Suspense and Miscellaneous	325.81	
3,074.73	Remittances	4847.23		3,090.36	Remittances	4,832.94	
1,590.28	VIII Revenue Surplus brought down		2,223.87	7,146.68	VII. Cash Balance at end		6,500.06
				0.54	Cash in Treasuries and Local Remittances	0.54	
				0.27	Deposits with Reserve Bank	(-) 725.76	
				7.55	Departmental Cash Balance including Permanent Advances, etc.	4.68	
				7,138.32	Cash Balance Investment	7,220.60	
16,267.91	Total - Section B		19,870.73		Total		19,870.73

**Appendix IV**  
(Refer paragraph 1.2; page 4)  
**SOURCES AND APPLICATION OF FUNDS**

		(Rupees in crore)		
2006-07	Sources			2007-08
17,952.43		<b>Revenue Receipts</b>		19,750.74
		<b>Capital Receipt</b>		10.15
2,200.74		<b>Recoveries of Loans and Advances</b>		213.80
898.12		<b>Increase in Public debt</b>		2.58
1,337.16		<b>Net Receipts from Public Account -</b>		614.65
	364.82	Increase in Small Savings, Provident Funds, etc.	299.32	
	377.71	Increase in Deposits and Advances	184.72	
	232.34	Increase in Reserve funds	150.14	
	377.92	Net effect of Suspense and Miscellaneous transactions	(-) 33.82	
	(-) 15.63	Net effect of Remittance transactions	14.29	
<b>22,388.45</b>	<b>Total</b>			<b>20,591.92</b>
2006-07	Application			2007-08
16,362.15		<b>Revenue expenditure</b>		17,526.87
184.72		<b>Lending for development and other purposes</b>		285.50
2,427.60		<b>Capital expenditure</b>		3,426.17
3,413.98		<b>Decrease in cash balance</b>		(-) 646.62
<b>22,388.45</b>	<b>Total</b>			<b>20,591.92</b>

Explanatory Notes for Appendix II, III and IV:

1. The abridged accounts in the foregoing Appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government accounts, as shown in Appendix-II, 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.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement, etc.
4. There was difference of Rs 55.47 crore (Credit) between the figures reflected in the accounts and that intimated by the RBI under Deposits with Reserve Bank. The difference is under reconciliation (July 2008).

**Appendix V**  
**(Refer paragraph 1.2; page 4)**

**TIME SERIES DATA ON STATE GOVERNMENT FINANCES (Rupees in crore)**

	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>9,843</b>	<b>11,149</b>	<b>13,853</b>	<b>17,952</b>	<b>19,751</b>
(i) Tax Revenue	6,348 (64)	7,440(67)	9,079(65)	10,928 (61)	11,618( 59)
Taxes on Sales, Trade, etc.	3,838 (61)	4,761(64)	5,604(62)	6,853 (63)	7,721(67)
State Excise	923 (15)	1,013(14)	1,107(12)	1,217 (11)	1,379(12)
Taxes on Vehicles	132 (2)	140(2)	172(2)	224 (2)	234(2)
Stamps duty and Registration fees	696(11)	727(10)	1,340(15)	1,765 (16)	1,763(15)
Land Revenue	20	12	13	13 (-)	9 (-)
Taxes on goods and passengers	660 (10)	705(10)	758 (8)	738 (7)	379(3)
Taxes and duties on Electricity	59 (1)	62(1)	62(1)	98 (1)	108(1)
Other Taxes	20	20	23	20	25
(ii) Non-Tax Revenue	2,223 (23)	2,544(23)	2,458(18)	4,591 (26)	5,097(26)
(iii) State's share in Union taxes and duties	601 (6)	619(6)	1,201(9)	1,296 (7)	1,634(8)
(iv) Grants-in-aid from Government of India	671 (7)	545(5)	1,115(8)	1,138 (6)	1,402(7)
<b>2. Misc. Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>
<b>3. Total Revenue and Non debt capital receipt (1+2)</b>	<b>9,843</b>	<b>11,149</b>	<b>13,853</b>	<b>17,952</b>	<b>19,761</b>
<b>4. Recoveries of Loans and Advances</b>	<b>156</b>	<b>157</b>	<b>290</b>	<b>2,201</b>	<b>214</b>
<b>5. Public Debt Receipts</b>	<b>6,285</b>	<b>4,474</b>	<b>3,349</b>	<b>2,012</b>	<b>844</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,864 (93)	4,178(93)	3,309(99)	1,990 (99)	776(92)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India <sup>1</sup>	421 (7)	296(7)	40(1)	22 (1)	68(8)
<b>6. Total Receipts in the Consolidated Fund (3+4+5)</b>	<b>16,284</b>	<b>15,780</b>	<b>17,492</b>	<b>22,165</b>	<b>20,819</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts receipts</b>	<b>7,662</b>	<b>5,973</b>	<b>5,461</b>	<b>6,732</b>	<b>9,433</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>23,946</b>	<b>21,754</b>	<b>22,953</b>	<b>28,897</b>	<b>30,252</b>
<b>Part B. Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>10,117</b>	<b>11,407</b>	<b>12,640</b>	<b>16,362</b>	<b>17,527</b>
Plan	1,124 (11)	1,453(13)	2,015(16)	2,454 (15)	3,176(18)
Non-plan	8,993 (89)	9,954(87)	10,625(84)	13,908 (85)	14,351(82)
General Services (including Interests payments)	4,368 (43)	4,898(43)	4,580(36)	4,845 (30)	5,230(30)
Economic Services	2,706(27)	3,199(28)	3,815(31)	6,627 (40)	6,222(35)
Social Services	2,995 (30)	3,218(28)	3,995(32)	4,615 (28)	5,739(33)
Grants-in-aid and contributions	48	92(1)	250(1)	275 (2)	337(2)
<b>11. Capital Expenditure</b>	<b>386</b>	<b>897</b>	<b>1,612</b>	<b>2,428</b>	<b>3,426</b>
Plan	1,054 (273)	1,142(127)	1,652(102)	2,486 (102)	3,411(100)
Non-plan	(-) 668 (-) (173)	(-) 245 (-) (27)	(-)40 (-) (2)	(-) 59 (-2)	15
General Services	66 (17)	58(6)	82(5)	90 (4)	171(5)
Economic Services	26 (7)	552(62)	1,091(68)	1,689 (68)	2,333(68)
Social Services	294 (76)	287(32)	439(27)	649 (26)	922(27)
<b>12. Disbursement of Loans and Advances</b>	<b>2429</b>	<b>208</b>	<b>177</b>	<b>185</b>	<b>286</b>
<b>13. Total (10+11+12)</b>	<b>12,932</b>	<b>12,512</b>	<b>14,429</b>	<b>18,975</b>	<b>21,239</b>
<b>14. Repayments of Public Debt</b>	<b>3,790</b>	<b>3,014</b>	<b>1,107</b>	<b>1,114</b>	<b>841</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,733 (46)	1,307(43)	997(90)	1,002 (90)	728(87)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	2,057 (54)	1,707(57)	110(10)	112 (10)	113(13)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>16,722</b>	<b>15,526</b>	<b>15,536</b>	<b>20,089</b>	<b>22,080</b>
<b>17. Contingency Fund disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Accounts disbursements</b>	<b>6,573</b>	<b>5,031</b>	<b>5,564</b>	<b>5,395</b>	<b>8,818</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>23,295</b>	<b>20,557</b>	<b>21,100</b>	<b>25,484</b>	<b>30,898</b>
<b>Part C. Deficits/Surplus</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(-) 274</b>	<b>(-) 258</b>	<b>(+) 1,213</b>	<b>(+) 1,590</b>	<b>(+) 2,224</b>
<b>21. Fiscal Deficit (3+4-13) / Surplus</b>	<b>(-) 2,933</b>	<b>(-) 1,206</b>	<b>(-) 286</b>	<b>(+) 1,179</b>	<b>(-) 1,264</b>
<b>22. Primary Deficit (-)/surplus (+) (21-23))</b>	<b>(-) 820</b>	<b>1,029</b>	<b>1,814</b>	<b>(+) 3,444</b>	<b>(+) 1,082</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2,113</b>	<b>2,235</b>	<b>2,100</b>	<b>2,265</b>	<b>2,346</b>
<b>24. Arrears of Revenue (Percentage of Tax and non-tax Revenue Receipts)</b>	<b>851 (6)</b>	<b>1,087 (11)</b>	<b>1,432 (12)</b>	<b>1,602 (10)</b>	<b>1,982 (12)</b>
<b>25. Financial Assistance to local bodies etc.</b>	<b>727</b>	<b>518</b>	<b>842</b>	<b>922</b>	<b>1,572</b>
<b>26. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27. Interest on WMA/Overdraft</b>	<b>0.26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>28. Gross State Domestic Product (GSDP)<sup>2</sup></b>	<b>78,816</b>	<b>89,431</b>	<b>1,00,676</b>	<b>1,16,247</b>	<b>1,47,576</b>
<b>29. Outstanding Debt (year end)</b>	<b>22,194</b>	<b>24,255</b>	<b>27,023</b>	<b>28,616</b>	<b>29,118</b>
<b>30. Outstanding guarantees including interest (year end)</b>	<b>5,907</b>	<b>4,249</b>	<b>5,644</b>	<b>5,074</b>	<b>4,402</b>
<b>31. Maximum amount guaranteed (year end)</b>	<b>9,457</b>	<b>6,742</b>	<b>8,448</b>	<b>12,694</b>	<b>6,341</b>
<b>32. Number of incomplete projects</b>	<b>5</b>	<b>25</b>	<b>22</b>	<b>20</b>	<b>23</b>
<b>33. Capital blocked in incomplete projects</b>	<b>35.25</b>	<b>105.75</b>	<b>43.65</b>	<b>36.30</b>	<b>74.74</b>

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

<sup>1</sup> Includes Ways and Means Advances from GOI.

<sup>2</sup> Revised figures of GSDP for the period 2003-04 to 2007-08 adopted as provided in Budget of Haryana Government for the year 2008-09.

## APPENDIX VI

(Reference: Paragraph 1.2.1.2 Page 5)

## Outcome indicators of the State's Own Fiscal Correction Path

	Base year estimate 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.	2.	3.	4.	5.	6.	7.	8.
<b>A. STATE REVENUE ACCOUNT:</b>							
1. Own Tax Revenue	5,581.09	7,440.15	8,527.55	9,582.30	10,800.00	12,200.00	13,700.00
2. Own Non-tax Revenue	1,890.45	2,544.37	2,188.28	1,980.96	2,080.00	2,185.00	2,300.00
3. Own Tax + Non-tax Revenue(1+2)	7,471.54	9,984.52	10,715.83	11,563.26	12,880.00	14,385.00	16,000.00
4. Share in Central Taxes and Duties	603.00	619.38	1,021.55	1,103.55	1,235.00	1,380.00	1,550.00
5. Plan Grants	464.75	460.93	684.16	824.17	870.00	930.00	1,040.00
6. Non Plan Grants	136.35	84.23	224.26	255.67	275.00	305.00	345.00
<b>7. Total Central Transfer (4 to 5)</b>	<b>1,204.10</b>	<b>1,164.54</b>	<b>1,929.97</b>	<b>2,183.39</b>	<b>2,380.00</b>	<b>2,615.00</b>	<b>2,935.00</b>
<b>8. Total Revenue Receipts (3+7)</b>	<b>8,675.64</b>	<b>11,149.06</b>	<b>12,645.80</b>	<b>13,746.65</b>	<b>15,260.00</b>	<b>17,000.00</b>	<b>18,935.00</b>
9. Plan Expenditure	1,207.28	1,452.70	2,115.49	2,233.87	2,425.00	2,600.00	2,800.00
10. Non Plan Expenditure	8,350.10	9,954.40	11,133.64	11,832.79	13,000.00	14,400.00	15,930.00
11. Salary Expenditure	3,212.61	3,658.40	3,945.52	4,274.18	4,450.00	4,770.00	5,080.00
12. Pension	737.65	901.93	1,055.61	1,151.17	1,300.00	1,430.00	1,575.00
13. Interest Payments	1,918.90	2,234.50	2,187.13	2,400.18	2,565.00	2,706.00	2,840.00
14. Subsidies General	61.55	54.94	78.27	82.61	100.00	110.00	120.00
15. Subsidies-Power	838.84	1,102.00	1,313.39	1,464.80	1,530.00	1,670.00	1,840.00
<b>16. Total revenue Expenditure (9+10)</b>	<b>9,557.38</b>	<b>11,407.10</b>	<b>13,249.13</b>	<b>14,066.66</b>	<b>15,425.00</b>	<b>17,000.00</b>	<b>18,730.00</b>
17. Salary + Interest + Pensions (11+12+13)	5,869.16	6,794.83	7,188.26	7,825.53	8,365.00	8,956.00	9,565.00
18. As percentage of Revenue Receipts (17/8)	67.65	60.95	56.84	56.93	55.45	52.68	50.52
19. Revenue Surplus(+)/Deficit(-)(8-16)	(-)881.74	(-)258.04	(-)603.33	(-)320.01	(-)165.00	0.00	205.00
<b>B. CONSOLIDATED REVENUE ACCOUNT</b>							
1. Power Sector Loss/Profit Net of Actual Subsidy transfer	127.23	(-)413.79	(-)467.15	(-) 1,115.25	(-)850.80	(-)663.48	(-)448.89
2. Increase in debtors during the year in Power utility Accounts [Increase (-)]	(-)299.43	(-)751.74	(-)360.70	(-)287.28	(-)453.39	(-)508.27	(-)643.97
3. Interest Payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget	1,219.64	1,196.05	1,442.06	1,472.47	1,498.33	1,559.43	1,598.18
<b>4. Total (1 to 3)</b>	<b>1,391.84</b>	<b>2,361.58</b>	<b>2,269.91</b>	<b>2,875.00</b>	<b>2,802.52</b>	<b>2,731.18</b>	<b>2,691.04</b>
5. Consolidated Revenue deficit (A.19+B.4)	2,273.58	2,619.62	2,873.24	3,195.01	2,967.52	2,731.18	2,486.04
<b>C. CONSOLIDATED DEBT</b>							
1. Outstanding debt and liability	18,900.38	23,319.59	25,741.73	28,045.63	30,600.00	33,400.00	36,400.00
<b>2. Total outstanding guarantee of which (a) guarantee on account of budgeted borrowing and SVP borrowings</b>	<b>7,384.65</b>	<b>4,209.49</b>	<b>3,999.02</b>	<b>3,799.07</b>	<b>3,600.00</b>	<b>3,400.00</b>	<b>3,200.00</b>
<b>D. CAPITAL ACCOUNT</b>							
1. Capital Outlay	723.93	896.92	1,230.49	1,526.97	1,825.00	2,150.00	2,500.00
2. Disbursement of loans and advances	356.75	208.07	217.83	185.14	225.00	250.00	275.00
3. Recovery of loans and advances	109.60	157.11	179.11	183.79	225.00	250.00	275.00
4. Other Capital Receipts	-	-	-	-	-	-	-
<b>E. GROSS FISCAL DEFICIT (GFD)</b>	<b>2,381.23</b>	<b>1,205.92</b>	<b>1,872.54</b>	<b>1,848.33</b>	<b>2,145.01</b>	<b>2,150.00</b>	<b>2,295.00</b>
GSDP at current prices	66,899.00	83,003	92,963	1,04,119	1,16,613	1,30,606	1,46,279
Actual/Assumed Nominal growth rate (per cent)	3.56	1.45	2.01	1.78	1.84	1.65	1.57

**Appendix VII**

(Refer paragraph 1.5.5; page 21)

**Details of utilisation certificates required, received and outstanding**

Sr. No.	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)
1	Housing	2006-07	8	26.77	0	0.00	8	26.77
2	Urban Development	1998-99	15	569.21	11	309.22	4	259.99
		1999-2000	115	631.77	38	118.10	77	513.67
		2000-01	132	1,094.00	19	78.90	113	1,015.10
		2001-02	457	1,478.26	5	111.03	452	1,367.23
		2002-03	293	3,432.58	17	67.64	276	3,364.94
		2003-04	186	3,219.02	34	549.61	152	2,669.41
		2004-05	117	4,291.53	111	3,298.20	6	993.33
		2005-06	420	9,233.80	286	3,694.83	134	5,538.97
		2006-07	201	11,914.72	79	1,792.08	122	10,122.64
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	0	0.00	9	4,469.83
		2006-07	13	5,627.37	0	0.00	13	5,627.37
4	Power	2001-02	5	2,537.36	5	2,537.36	0	0.00
		2002-03	5	1,880.30	5	1,880.30	0	0.00
		2003-04	8	5,392.87	8	5,392.87	0	0.00
		2004-05	60	995.38	60	995.38	0	0.00
		2005-06	2	1,873.50	2	1,873.50	0	0.00
5	Agriculture	2006-07	11	10,865.67	0	0.00	11	10,865.67
6	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
7	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	0	0.00	41	15,710.98
		2006-07	11	14,150.03	0	0.00	11	14,150.03
8	Economical and Statistical Advisor	2004-05	11	2.00	5	0.96	6	1.04
		2005-06	49	11.99	15	10.82	34	1.17
		2006-07	20	2,000.00	6	1,639.35	14	360.65
9	Medical	2002-03	1	100.00	0	0.00	1	100.00
		2003-04	2	8.31	0	0.00	2	8.31
		2004-05	1	56.48	1	56.48	0	0.00
		2005-06	5	211.61	0	0.00	5	211.61
		2006-07	11	495.79	11	495.79	0	0.00
10	Education	2003-04	6	52.34	6	52.34	0	0.00
		2004-05	3	45.75	3	45.75	0	0.00
		2005-06	30	7,730.37	25	7,178.86	5	551.51
		2006-07	296	21,476.00	102	2,705.35	194	18,770.65

Sr. No.	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)	Items	Amount (Rs in lakh)
11	Revenue	2006-07	3	184.41	3	184.41	0	0.00
12	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	18	1,574.96	1	31.00	17	1,543.96
		2005-06	73	1,439.99	31	269.92	42	1,170.07
		2006-07	53	1,536.08	0	0.00	53	1,536.08
13	Technical Education	2004-05	1	875.00	0	0.00	1	875.00
		2006-07	41	2,935.69	36	2,389.04	5	546.65
14	Sports	2004-05	2	30.99	1	25.00	1	5.99
		2005-06	4	38.50	1	17.00	3	21.50
		2006-07	10	326.54	0	0.00	10	326.54
15	Science and Technology	2003-04	4	376.20	4	376.20	0	0.00
		2004-05	6	248.85	6	248.85	0	0.00
		2005-06	7	224.14	7	224.14	0	0.00
		2006-07	8	240.00	5	203.68	3	36.32
16	Ecology and Environment	2004-05	5	15.74	5	15.74	0	0.00
		2006-07	2	7.16	0	0.00	2	7.16
17	Tourism	2006-07	4	21.00	0	0.00	4	21.00
18	Water Supply and Sanitation	2001-02	3	329.34	3	329.34	0	0.00
		2002-03	4	1,696.53	4	1,696.53	0	0.00
		2003-04	193	9,175.92	168	7,896.30	25	1,279.62
		2004-05	358	14,263.28	334	12,810.69	24	1,452.59
19	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
20	Animal Husbandry	2006-07	13	488.50	13	488.50	0	0.00
21	Fisheries	2002-03	1	0.28	1	0.28	0	0.00
		2004-05	20	49.39	19	43.38	1	6.01
		2005-06	54	352.59	48	328.01	6	24.58
		2006-07	41	228.29	18	144.22	23	84.07
22	Non-Conventional Sources of Energy	1993-94	1	1.99	0	0.00	1	1.99
		2004-05	3	14.64	0	0.00	3	14.64
		2005-06	9	70.86	2	3.24	7	67.62
		2006-07	22	391.99	8	46.00	14	345.99
23	Village and Small Scale Industries	2000-01	1	0.14	0	0.00	1	0.14
		2005-06	14	7,152.90	0	0.00	14	7,152.90
		2006-07	26	12,409.40	5	395.00	21	12,014.40
24	Civil Aviation	2006-07	13	41.00	13	41.00	0	0.00
<b>Total Say</b>			<b>3,836</b>	<b>2,23,333.03</b>	<b>1,590</b>	<b>63,092.19</b>	<b>2,246</b>	<b>1,60,240.84</b>
				<b>Rs 2,233.33 crore</b>	<b>Rs 630.92 crore</b>		<b>Rs 1,602.41 crore</b>	

**Appendix VIII**

**(Refer paragraph: 1.5.6; page: 22)**

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

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

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
6.	Municipal Corporation, Faridabad	1995-96	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	
7.	Municipal Committee, Sonapat	1997-98	69.93
		1998-99	326.25
		1999-2000	263.23
		2000-01	167.82
		2002-03	132.73
		2003-04	70.77
		2004-05	50.43
		2005-06	206.72
		2006-07	41.25
	2007-08	178.73	
8.	Municipal Committee, Jagadhri	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
10.	Municipal Committee, Gurgaon	2006-07	38.72
		2007-08	173.69
11.	Municipal Committee, Yamuna Nagar	2007-08	1,841.67
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
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	

*Audit Report (Civil) for the year ended 31 March 2008*

<b>Sr. No.</b>	<b>Name of the body/authority</b>	<b>Year for which accounts had not been received</b>	<b>Grants received (Rupees in lakh)</b>
15.	Municipal Committee, Thanesar	2003-04 2004-05 2005-06 2006-07 2007-08	31.01 163.32 89.72 51.00 29.33
16.	Municipal Committee, Ambala City	2005-06 2006-07 2007-08	148.50 26.70 39.80
17.	Municipal Committee, Ambala Cantt	2002-03 2005-06 2007-08	26.43 239.80 56.85
18.	Municipal Committee, Kurukshetra	1998-99 2005-06 2006-07 2007-08	33.75 133.48 180.00 375.00
19.	Municipal Committee, Kaithal	1998-99 1999-2000 2000-01 2003-04 2004-05 2005-06 2006-07 2007-08	62.25 638.42 98.95 198.12 33.98 103.66 176.00 72.78
20.	Municipal Committee, Gannaur	2002-03 2006-07	41.16 40.00
21.	Municipal Committee, Gohana	2005-06 2006-07	69.99 116.98
22.	Municipal Committee, Bawani Khera	1998-99 1999-2000	32.03 40.00
23.	Municipal Committee, Kharkhoda	1998-99 2005-06	50.00 46.41
24.	Municipal Committee, Sirsa	2006-07 2007-08	30.85 58.87
25.	Municipal Committee, Dabwali	2002-03 2003-04 2007-08	140.23 158.58 69.71
26.	Municipal Committee, Taoru	1999-2000 2005-06	40.00 59.95
27.	Municipal Committee, Uchana	1999-2000 2006-07	30.00 46.22
28.	Municipal Committee, Asandh	1999-2000 2003-04 2004-05	120.00 74.54 44.06
29.	Municipal Committee, Naraingarh	2005-06	70.10

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
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 2007-08	60.58 43.41
34.	Municipal Committee, Hansi	2006-07	51.17
35.	Municipal Committee, Mohindergarh	2005-06 2007-08	61.26 48.77
36.	Municipal Committee, Jind	2002-03 2003-04 2004-05 2005-06 2006-07 2007-08	57.39 25.01 41.85 133.74 26.35 102.82
37.	Municipal Committee, Fatehabad	2000-01 2002-03 2004-05 2006-07	50.23 40.16 89.71 33.33
38.	Municipal Committee, Ellenabad	2000-01	43.10
39.	Municipal Council, Panchkula	2001-02 2005-06 2006-07 2007-08	116.06 160.54 27.04 51.61
40.	Municipal Committee, Cheeka	2003-04 2004-05	158.28 81.00
41.	Municipal Committee, Indri	2003-04 2005-06 2006-07	74.01 54.21 46.51
42.	Municipal Committee, Pinjore	2003-04	34.60
43.	Municipal Committee, Bawal	2006-07	40.00
44.	Municipal Committee, Hisar	2006-07 2007-08	49.28 123.35
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, Pinjore	2006-07	73.93
51.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
52.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
53.	Software Technology Park of India, New Delhi	2002-03	250.00

*Audit Report (Civil) for the year ended 31 March 2008*

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
54.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
55.	District Council for Child Welfare, Rewari	1999-2000	38.75
56.	Fish Farm Development Agency, Gurgaon	2000-01	45.85
57.	Charitable Endowment, Haryana, Manimajra	2001-02 2002-03	478.00 478.00
58.	Society for I.T. Initiative fund for e-Governance, Chandigarh	2002-03 2003-04 2004-05	165.55 60.00 25.00
59.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
60.	Board of Trustees (SOS) Children Villages Bal Gram Rai (at Chandigarh)	2003-04	240.00
61.	Saket Hospital, Panchkula	2004-05	50.00
62.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
63.	Fish Farm Development Agency, Hisar	2005-06	42.54
64.	Haryana State Council of Science and Technology	2005-06	170.00
65.	Blood Transfusion Council, Panchkula	2005-06	150.00
66.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07	49.89
67.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
<b>Private Aided Colleges</b>			
68.	S.L.D.A.V. College of Education, Ambala City	2007-08	50.07
69.	M.P.N. College, Mullana (Ambala)	2005-06 2006-07 2007-08	54.29 58.40 66.58
70.	Maharaja Aggarsein College, Jagadhri	2003-04 2004-05 2005-06 2006-07 2007-08	49.13 41.68 44.55 53.10 52.89
71.	APJ Saraswati College of Education, Charkhi Dadri	2003-04 2005-06 2006-07 2007-08	40.73 43.99 28.20 41.62
72.	B.L.J. Suiwala College, Tosham (Bhiwani)	2003-04 2005-06 2006-07 2007-08	30.20 30.63 38.10 49.60

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
73.	RLS College of Education, Sidhrawali (Gurgaon)	2007-08	52.67
74.	DAV Centenary College, Faridabad	2005-06 2006-07 2007-08	66.70 73.90 89.71
75.	Saraswati Mahila Mahavidyala, Palwal	2005-06 2006-07 2007-08	57.30 53.55 60.09
76.	SD Mahila Mahavidyalya, Hansi (Hisar)	2006-07 2007-08	67.25 68.02
77.	CR College of Education, Hisar	2007-08	43.92
78.	DAV College, Pundri (Kaithal)	2007-08	51.38
79.	DAV College, Cheeka (Kaithal)	2007-08	81.63
80.	Bhagwan Parshu Ram College, Kurukshetra	1999-2000 2000-01 2002-03 2003-04 2004-05 2005-06 2006-07 2007-08	37.30 44.30 44.30 67.43 56.99 68.09 76.60 100.68
81.	CR College of Education, Rohtak	2007-08	45.25
82.	MK Jat Kanya Mahavidyalya, Rohtak	2007-08	88.93
83.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2007-08	55.21
84.	M.A College for Women, Jhajjar	2007-08	67.35
85.	TR College of Education, Sonipat	2007-08	34.41
86.	CIS Kanya Mahavidhalya, Fatehpur Pundri (Kaithal)	2007-08	73.80
87.	Vaish College of Education, Rohtak	2004-05 2007-08	26.61 25.06
88.	KM College of Education, Bhiwani	2006-07 2007-08	30.98 33.87
89.	Dr. Ganesh Dass DAV College of Education, Karnal	2006-07 2007-08	36.40 28.39
90.	Vaish Girls College, Smalkha	2006-07 2007-08	28.45 38.32
91.	Kanya Mahavidyalaya, Kharkhoda	2006-07 2007-08	27.75 33.16
92.	MLN College, Radaur	2007-08	59.43

**Appendix IX**  
(Refer paragraph 1.5.7; page 22)  
**Details with status of accounts submitted by Autonomous bodies to State Legislature**

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year for which accounts due	Year upto which accounts submitted	Year upto which Audit Report issued	Year upto which Audit Report submitted to State Legislature	Reasons for non-finalisation of Audit Report
1.	Haryana Khadi and Village Industries (Board), Manimajra, Chandigarh	2007-08 to 2011-12	2005-06 to 2007-08	2004-05	2004-05	2002-03	*
2.	Haryana Labour Welfare Board, Chandigarh	2002-03 to 2007-08	2007-08	2005-06 to 2006-07	2004-05	2004-05	-
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2007-08	2006-07	2006-07	2005-06	-
4.	Haryana Housing Board, Panchkula	2004-05 to 2008-09	2007-08	2006-07	2006-07	2005-06	-
5.	Haryana State Agricultural Marketing Board, Panchkula	2005-06 to 2009-10	2007-08	2006-07	2005-06	Not yet submitted since 1995-96	*
6.	Mewat Development Agency, Nuh, (Gurgaon)	2005-06 to 2009-10	2004-05 to 2007-08	2003-04	2003-04	Not Applicable	-
7.	Haryana State Legal Service Authority, Chandigarh	1996-97 to 2000-01 <sup>3</sup>	2006-07 to 2007-08	2005-06	2005-06	2005-06	-
8.	Haryana Urdu Academy, Panchkula	Under process	1996-97 to 2005-06	-	-	Not Applicable	-
9 to 24	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Ambala, Bhiwani, Fatehabad, Gurgaon, Faridabad, Kaithal, Jind, Panchkula, Kurukshetra, Jhajjar, Narnaul, Sonipat, Yamunanagar, Panipat, Rohtak and Rewari	Not required	1996-97 to 2007-08	-	-	-	-
25 to 27	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Hisar, Sirsa and Karnal	Not required	2007-08	2006-07	-	-	-
28	Haryana Wakf Board, Ambala Cantt	2003-04 to 2007-08	2007-08	2006-07	2006-07	Not applicable	-

\* **Matter reported to their respective Financial Commissioner and Principal Secretary, Government of Haryana for submission of approved accounts/non-laying of certified accounts on the table of State Legislature.**

<sup>3</sup> No further entrustment is required as the audit is required to be undertaken under Section 19(2) of CAG's Act, 1971.



**Appendix XI-A**  
(Refer paragraph 1.6; page 22)

**Department-wise/year-wise break up of the cases in which final action was pending at the end of June 2008**

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
Animal Husbandry	2 (6.52)	1 (0.52)	1 (2.91)	2 (0.31)	-	-	6 (10.26)
Education	14 (5.78)	7 (6.55)	3 (1.81)	6 (3.13)	2 (1.76)	4 (1.92)	36 (20.95)
Fisheries	1 (8.06)	-	-	-	-	-	1 (8.06)
Forest	4 (0.59)	7 (11.40)	2 (0.70)	6 (1.12)	1 (0.15)	-	20 (13.96)
Irrigation	21 (7.17)	15 (15.15)	9 (0.16)	32 (6.77)	14 (5.24)	8 (1.89)	99 (36.38)
Labour and Employment	-	-	-	1 (0.02)	1 (0.14)	-	2 (0.16)
Medical	4 (2.04)	-	1 (1.50)	2 (11.92)	-	-	7 (15.46)
Police	1 (3.79)	-	-	-	-	-	1 (3.79)
Public Health	5 (3.54)	-	1 (-)	3 (0.29)	-	1 (0.72)	10 (4.55)
Public Relations	3 (4.32)	1 (0.08)	-	-	-	-	4 (4.40)
Public Works (B&R)	5 (0.71)	-	-	-	-	-	5 (0.71)
Revenue	1 (1.24)	1 (9.28)	-	-	-	-	2 (10.52)
Social Welfare	-	-	-	1 (-)	-	-	1 (-)
Sports and Youth Welfare	2 (0.87)	-	-	-	-	-	2 (0.87)
Technical Education	9 (43.58)	8 (20.34)	1 (0.19)	-	1 (0.03)	-	19 (64.14)
Transport	2 (0.41)	1 (3.16)	-	-	1 (0.60)	-	4 (4.17)
Women and Child Welfare	-	1 (0.12)	-	-	-	-	1 (0.12)
<b>Total</b>	<b>74 (88.62)</b>	<b>42 (66.60)</b>	<b>18 (7.27)</b>	<b>53 (23.56)</b>	<b>20 (7.92)</b>	<b>13 (4.53)</b>	<b>220 (198.50)</b> say <b>Rs 1.99 crore</b>

(Figures in bracket are Rupees in lakh)

### Appendix XI-B

(Refer paragraph 1.6; page 22)

**Department-wise details in respect of cases relating to theft, misappropriation/loss of Government material and fire/accident at the end of June 2008**

Name of the Department	Theft cases		Misappropriation/loss of Government material		Fire/Accident	
	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)
Animal Husbandry	2	2.93	4	7.33	-	-
Education	27	15.37	8	5.51	1	0.07
Fisheries	-	-	-	-	1	8.06
Forest	3	4.70	1	0.15	16	9.11
Irrigation	64	15.85	29	8.58	6	11.95
Labour and Employment	2	0.16	-	-	-	-
Medical and Public Health	2	2.04	3	1.50	2	11.92
Police	-	-	-	-	1	3.79
Public Health	8	1.79	2	2.76	-	-
Public Relations	3	4.32	-	-	1	0.08
Public Works (B&R)	3	0.71	2	-	-	-
Revenue	-	-	2	10.52	-	-
Social Welfare	-	-	1	-	-	-
Sports and Youth Welfare	2	0.87	-	-	-	-
Technical Education	16	52.32	3	11.82	-	-
Transport	1	0.36	2	3.21	1	0.60
Women and Child welfare	1	0.12	-	-	-	-
<b>Total</b>	<b>134</b>	<b>101.54</b>	<b>57</b>	<b>51.38</b>	<b>29</b>	<b>45.58</b>

**Appendix XII**

(Refer paragraph 1.7.2.1; page 24)

**Statement showing department-wise position of arrear of proforma accounts and investments made by Government**

Department	No. of undertakings/ schemes under the department	Accounts not finalised (name of undertakings/ schemes)	Year upto which accounts finalised	Investment as per last accounts (Rupees in crore)
Agriculture	2	(i) Purchase and Distribution of Pesticides <sup>4</sup>	1985-86	2.53
		(ii) Seed Depot Scheme <sup>3</sup>	1987-88	NA
Printing and Stationery	1	Text Book Organisation	2004-05	4.87
Transport	1	Haryana Roadways	2001-02	344.44
Animal Husbandry	1	Veterinary Vaccine Institute, Hisar		*
Food and Supplies	1	Grain Supply Scheme	2006-07	969.00
<b>Total</b>				<b>1,320.84</b>

\* Less than Rupees one crore (Rs 0.19 lakh)

<sup>4</sup> These schemes are defunct since 1986-87 (Purchase and distribution of pesticides) and 1984-85 (Seed Depot scheme).

### Appendix XIII

(Refer paragraph 1.7.2.2; page 24)

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

		Investment (upto 2007-08)	Accumulated Loss	Year of Account
		(Rupees in crore)		
<b>I. Statutory Corporations</b>				
1.	Haryana Financial Corporation, Chandigarh.	106.12	132.19	2007-08
<b>II. Government Companies</b>				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	13.66	5.10	2002-03
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	207.56	2003-04
3.	Haryana Tanneries Limited, Chandigarh.	1.17	10.56	2006-07
4.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	113.70	66.64	2006-07
5.	Haryana State Small Industries and Export Corporation Limited, Chandigarh.	1.81	20.53	2005-06
6.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	6.10	2005-06
7.	Pig Iron Project, Hisar.	0.17	0.04	2004-05
8.	Haryana Scheduled Castes and Finance Development Corporation Limited, Chandigarh.	20.29	3.03	2004-05
9.	Haryana Power Generation Limited, Panchkula.	1,788.17	87.74	2005-06
10.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	876.51	220.76	2006-07
11.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	308.45	1,059.97	2006-07
12.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	369.14	714.34	2006-07
13.	Haryana State Electronics Development Corporation Limited, Chandigarh	8.83	2.19	2004-05
<b>Total</b>		<b>3,621.56</b>	<b>2,536.75</b>	

**Appendix XIV**  
**(Refer paragraph 2.3.2; page 41)**

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

Sr. No.	Number and name of grants/ appropriations	Major/Minor Head of Account, etc.	Original provision	Savings (per cent)
				(Rupees in crore)
1.	2-General Administration	3451-Secretariate-Economic Services 102-District Planning Machinery 99-Decentralised Planning 98-Establishment Expenses	100.00	65.00 (65.00)
2.	6-Finance	2049-Interst payments 04-Interest on Loans and Advances from Central Government- 101-Interest on Loans for State/Union Territory Plan Schemes- 99-Block Loans-	143.13	116.61 (81.47)
3.		104- Interest on Loans for Non-Plan Schemes- 99-Small Saving Collections-	13.85	13.85 (100)
4.		01-Interest on Internal Debt- 200-Interest on Other Internal Debts- 95-Loans from State Bank of India and other banks-	70.00	69.94 (99.91)
5.		101-Interest on Market Loans- 99-Interest on Market Loans Bearing Interest-	460.41	66.75 (14.50)
6.	8-Buildings and Roads	2059-Public Works 60-Other Buildings- 053-Maintenance and Repairs- 99- Maintenance and Repairs-	81.25	81.25 (100)
7.		3054-Roads and Bridges 04-District and Other Roads 337-Road Works 96-Grants-in-Aid to HUDCO for Repayment of Road works due to shortfall in Toll Collection	50.00	50.00 (100)
8.		99-District Roads-	37.10	17.42 (46.95)

<b>9.</b>		5054-Capital Outlay on Roads and Bridges 03-State Highways- 337-Road Works- 99-Widening and Strengthening Panipat-Asandh Road from km 0.44 in Karnal and Jind District-	138.26	107.00 (77.39)
<b>10.</b>	9-Education	2202-General Education 01-Elementary Education- 101-Government Primary Schools- 90-Sarva Shiksha Abhiyan-	200.00	88.40 (44.20)
<b>11.</b>		95-Expansion of Facilities Classes VI-VIII (Full Time)-	15.95	13.20 (82.76)
<b>12.</b>		800-Other Expenditure- 96-Mid-Day Meal for Primary School Children-	97.17	29.39 (30.25)
<b>13.</b>		03-University and Higher Education- 103-Government Colleges and Institutes- 99-Institutes-	89.71	28.27 (31.51)
<b>14.</b>		02-Secondary Education- 109-Government Secondary Schools- 99-Teaching Staff including other Establishments- 99-Information Technology-	13.00	11.16 (85.85)
<b>15.</b>		88-Sarva Shiksha Abhiyan-	20.00	20.00 (100)
<b>16.</b>		89-Edusat Project for Secondary Education-	10.50	10.50 (100)
<b>17.</b>		2203-Technical Education 105-Polytechnics- 57-Special Component Plan for SC Categories- 96-Reimbursement of Fee-	14.50	12.40 (85.52)
<b>18.</b>		10-Medical and Public Health	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply- 101- Urban Water Supply- 94-National Capital Region-	140.00
<b>19.</b>	102-Rural Water Supply- 93-Rural Water Supply-		262.75	28.15 (10.71)

*Audit Report (Civil) for the year ended 31 March 2008*

<b>20.</b>		87-National Capital Region-	150.00	15.00 (10.00)
<b>21.</b>		02-Sewerage and Sanitation- 101-Urban Sanitation Services- 92-Sewerage Treatment YAP-	20.00	12.50 (62.50)
<b>22.</b>	11-Urban Development	2217-Urban Development 80-General- 800-Other Expenditure- 86-Urban Solid Waste Management- 98-SCSP Component-	19.90	17.90 (89.95)
<b>23.</b>		99-Normal Plan-	22.87	16.32 (71.36)
<b>24.</b>	14-Food and Supplies	4408-Capital Outlay on Food Storage and Warehousing 01-Food- 101-Procurement and Supply- 99-Grain Supply Scheme-	1,523.40	174.84 (11.48)
<b>25.</b>		97-Interest on Capital-	70.00	29.05 (41.50)
<b>26.</b>	15-Irrigation	2700-Major Irrigation 15-Lining of Channels- 800-Other expenditure- 99-Interest-	60.21	60.21 (100)
<b>27.</b>		02-Western Jamuna Circle Project (Commercial)- 001-Direction and Administration- 98-Execution Irrigation-	115.73	54.43 (47.03)
<b>28.</b>		96-Special Revenue Staff-	22.41	13.00 (58.00)
<b>29.</b>		18-Non-Commercial Irrigation Projects- 001-Direction and Administration- 97-Execution Irrigation-	29.68	28.52 (96.09)
<b>30.</b>		01-Multipurpose River Project (Commercial)- 001-Direction and Administration- 97-Execution Irrigation-	23.80	18.41 (77.35)
<b>31.</b>		96-Special Revenue Staff-	11.86	11.26 (94.94)

32.		4700-Capital Outlay on Major Irrigation- 13-Modernisation and lining of Canal Systems- 800-Other expenditure- 98-Construction of Canal-	13.35	13.35 (100)
33.	16-Industries	2852-Industries 07-Telecommunication and Electronic Industries- 202-Electronics- 89-National e-Governance Action Plan	11.28	11.28 (100)
34.	17-Agriculture	2705-Command Area Development 190-Assistance to Public Sector and Other Undertaking- 96-Area Development- Programme (CADA) for Jui Canal Area (50 per cent basis)-	100.00	50.94 (50.94)
35.		2401-Crop Husbandry 119-Horticulture and Vegetable Crops- 69-Scheme for National Horticulture Mission-	35.72	22.05 (61.73)
36.	22-Co-operation	2425-Co-operation 107-Assistance to Credit Co-operatives- 85-Assistance to Scheduled Castes Labour and Construction Societies-	490.31	117.73 (24.01)
37.		89-Rebate on rate of interest regarding short term crop loans advanced by Co-operative Banks-	50.00	30.00 (60.00)
38.	Public Debt	6003-Internal debt of the State Government 107-Loans from the State Bank of India and other Banks-	1,378.00	1,378.00 (100)
39.		110-Ways and Means Advances from the Reserve Bank of India-	10.00	10.00 (100)
40.		6004-Loans and advances from the Central Government- 02-Loans for State/Union Territory Plan Schemes- 101-Block Loans-	90.37	82.65 (91.46)

*Audit Report (Civil) for the year ended 31 March 2008*

<b>41.</b>		01-Non-Plan Loans- 102-Share of Small Savings Collections-	10.27	10.27 (100)
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## Appendix XV

(Refer paragraph: 2.3.9; page: 44)

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

Sr. No.	Number and name of grants/appropriations	Major/Minor Head of Account, etc.	Original budget provision	Total expenditure	Percentage
			(Rupees in crore)		
1.	3-Home	2014-Administration of Justice 105-Civil and Session Courts- 99-District and Sessions Judges-	27.94	33.09	18.42
2.	4-Revenue	2506-Land Reforms 012-Statics and Evaluation- 98-Scheme for strengthening of Revenue Administration and Updating of land records-	1.34	7.52	461.19
3.		2245-Relief on account of Natural Calamities 80-General- 800-Other expenditure- 99-Hail Storm Relief-	48.00	145.47	203.06
4.	6-Finance	2071-Pension and other Retirement Benefits 01-Civil- 104-Gratuities-	187.37	223.93	19.51
5.	8-Buidlings and Roads	3054-Roads and Bridges 04-District and Other Roads- 337-Roadworks- 98-Rural Roads-	85.13	189.27	122.94
6.		5054-Capital Outlay on Roads and Bridges 04-District and Other Roads- 337-Roadworks- 98-Rural Roads-	183.00	239.93	31.11
7.		4210-Capital Outlay on Medical and Public Health 03-Medical Education, Training and Research- 105-Allopathy- 99-Buildings-	14.00	28.66	104.71

*Audit Report (Civil) for the year ended 31 March 2008*

8.		4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education- 203-University and Higher Education- 99-College Buildings-	14.70	30.83	109.73
9.		4216-Capital Outlay on Housing 01-Government Residential Buildings- 106-General Pool Accommodation- 98-District Administration-	4.25	15.04	253.88
10.		4059-Capital Outlay on Public Works 01-Office Buildings- 051-Construction- 99-District Administration-	14.40	50.44	268.82
11.		60-Other Buildings- 051-Construction- 98-Administration of Justice-	9.20	26.23	185.11
12.		96-Jails-	25.40	45.33	78.46
13.		4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education- 104-Polytechnics- 99- Polytechnics Buildings-	17.00	48.51	185.35
14.	9-Education	2202-General Education 03-University and Higher Education- 102-Assistance to Universities- 92-Setting up of Bhagat Phool Singh Women University of Khanpur Kalan (Sonipat)-	14.70	123.90	742.86
15.		97-Development of Kurukshetra University including PGRC, Sirsa-	11.50	42.52	269.74
16.		96-Assistance to MDU, Rohtak including RC, Meerpur (Rewari)-	10.25	20.25	97.56
17.		93-Chaudhary Devi Lal University, Sirsa-	13.75	19.75	43.64
18.		02-Secondary Education- 109-Government Secondary Schools- 91-Opening of Model Schools in the State-	12.00	47.89	299.08

19.	10-Medical and Public Health	2215-Water Supply and Sanitation 102-Rural Water Supply Programmes- 97-Rural Water Supply Programmes -	114.55	178.61	55.92
20.		2210-Medical and Public Health 06-Public Health- 003-Training- 95-Induction and Promotional Training Faculty for Medical and Para Medical Staff-	0.85	24.28	2,756.47
21.		4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation- 101-Urban Sanitation Services- 94-Sewerage and Sanitation-	45.00	72.00	60.00
22.		95- Sewerage Treatment- 99- Sewerage Treatment (YAP)-	0.50	6.46	1,192.00
23.		98- Accelerated Rural Water Supply-	43.50	57.65	32.53
24.		96-Desert Development Programme-	18.00	28.50	58.33
25.		11-Urban Development	80-General- 800-Other expenditure- 80-Jawahar Lal Nehru National Urban Renewal Mission- 99-Normal Plan-	11.99	32.57
26.	81-Integrated Housing and Slum Development Programme- 99-Normal Plan-		5.50	12.88	134.18
27.	5-Irrigation	04-Loharu Canal Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	25.34	39.30	55.09
28.		4700-Capital Outlay on Major Irrigation 15-Lining of Channels- 800-Other Expenditure- 98-BML-Hansi Branch-Butana Branch Multipurpose Link Channel-	140.00	210.58	50.41

*Audit Report (Civil) for the year ended 31 March 2008*

<b>29.</b>	18-Animal Husbandry	2403-Animal Husbandry 101-Vetrinary Services and Animal Health- 93-Conversion of Veterinary Dispensaries/Stockmen Centres into Hospital-cum-Breeding Centres-	19.22	25.76	34.02
<b>30.</b>	21-Community Development	2515-Other Rural Development Programmes 102-Community Development- 91-Special Component Plan for SC Category- 98-Scheme for Employment Generation for SC's SCSP-	0.10	8.95	8,850.00
<b>31.</b>	23-Transport	5055-Capital Outlay on Road Transport 102-Acquisition of Fleet- 98-Haryana Roadways, Gurgaon-	5.13	12.29	139.57
<b>32.</b>	25-Loans and Advances by State Government	7610-Loans to Government Servants, etc. 201-House Building Advances- 99-Advances to Government Servants other than All India Services Officers-	65.00	71.33	9.74

**Appendix XVI**  
**(Refer paragraph 2.3.10; page 44)**

**Details of surrender in excess of actual savings in the grants**

Sr. No.	Name of the grant	Savings (-)/Excess (+)	Injudicious surrender	Excess surrender
		(Rupees in crore)		
<b>Revenue (Voted)</b>				
1.	3-Home	(-) 0.81	1.13	0.32
2.	4-Revenue	(-) 10.74	12.20	1.46
3.	8-Buildings and Roads	(+) 44.51	4.54	49.05
4.	10-Medical and Public Health	(+) 54.27	9.58	63.85
5.	11-Urban Development	(-) 11.43	14.30	2.87
6.	12-Labour and Employment	(-) 7.76	8.74	0.98
7.	13-Social Welfare and Rehabilitation	(-) 37.39	37.75	0.36
8.	18-Animal Husbandry	(-) 2.54	3.14	0.60
9.	20-Forest	(-) 1.92	5.07	3.15
10.	22-Co-operation	(-) 153.31	153.55	0.24
<b>Capital (Voted)</b>				
11.	15-Irrigation	(+) 278.72	3.62	282.34
<b>Capital (Charged)</b>				
12.	Public Debt	(-) 1,375.17	1,484.28	109.11
<b>Total</b>		<b>(-) 1,223.57</b>	<b>1,737.90</b>	<b>514.33</b>

**Appendix XVII**

(Refer paragraph: 2.3.11; page: 45)

**Cases of injudicious reappropriation of funds resulting in excesses/savings`  
by more than Rupees one crore in each case**

Sr. No.	Number and name of the Grant	Major Head of account and sub-head	Provision	Actual expenditure	Excess (+)/ Saving (-)	
			O: Original S: Supplementary R: Reappropriation			
(Rupees in crore)						
1.	3-Home	2014-Administration of Justice 102-High Courts- 98-Establishment Expenses-	(O) 11.49 (S) 2.11 (R) 0.07 13.67	14.68	(+) 1.01	
2.	4-Revenue	2245-Relief on account of Natural Calamities 02-Flood, Cyclones, etc.- 122-Reapirs and restoration of damaged irrigation and Flood Control Works-	(O) 5.00 (R) (-) 5.00 Nil	1.89	(+) 1.89	
3.	6-Finance	2071-Pension and other Retirement Benefits 01-Civil- 102-Commuted Value of Pensions-	(O) 170.01 (S) 10.99 181.00	173.08	(-) 7.92	
4.		104-Gratuities-	(O) 187.37 (S) 42.63 230.00	223.93	(-) 6.07	
5.		2049-Interest Payments 01-Interest on Internal Debt- 101-Interest on Market Loans- 99-Interest on Market Loans Bearing Interest-	(O) 460.41 (R) (-) 56.22 404.19	393.67	(-) 10.52	
6.		200-Interest on Other Internal Debts- 92-Interest on Loans from NCRPB-	(O) 17.96 (R) 3.26 21.22	19.99	(-) 1.23	
7.		8-Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads- 337-Road Works- 98-Rural Roads-	(O) 85.13 (R) 52.66 137.79	189.27	(+) 51.48
8.			800-Other Expenditure- 99- Other Expenditure-	(O) 2.50 (R) (-) 2.47 0.03	6.60	(+) 6.57
9.	2059-Public Works 80-General- 053-Maintenance and Repairs- 99-Maintenance and Repairs-		(O) 40.00 (R) 2.16 42.16	123.45	(+) 81.29	

<b>10.</b>		799-Suspense-	(O) 1.00 (R) 4.47 5.47	19.13	(+) 13.66
<b>11.</b>		96-Execution-	(O) 132.66 (R) 3.05 135.71	133.93	(-) 1.78
<b>12.</b>		2216-Housing 05-General Pool Accommodation- 053-Maintenance and Repairs- 99-Other Maintenance Expenditure- 88-General Maintenance and Repairs-	(O) 8.55 (R) 1.07 9.62	11.02	(+) 1.40
<b>13.</b>		3054-Roads and Bridges 04-District and Other Roads- 337-Roadworks- 99-District Roads-	(O) 37.10 (R) (-) 21.91 15.19	19.68	(+) 4.49
<b>14.</b>		80-General- 797-Transfer to/from Reserve Funds and Deposit Accounts- 99-Transfer to/from CRF-Inter Account Transfer-	(O) 70.00 (R) (-) 19.60 50.40	60.28	(+) 9.88
<b>15.</b>		03-State Highways- 337-Roadworks-	(O) 79.39 (R) (-) 15.36 64.03	71.70	(+) 7.67
<b>16.</b>		5054-Capital Outlay on Roads and Bridges 04-District and Other Roads- 337-Road Works- 98-Rural Roads-	(O) 183.00 (R) 81.66 264.66	239.93	(-) 24.73
<b>17.</b>		03-State Highways- 101-Bridges- 99-Construction of HL Bridge over Tangri Nadi on Ambala- Naraingarh Road-	(O) 25.00 (R) (-) 11.50 13.50	63.40	(+) 49.90
<b>18.</b>		80-General- 004-Research- 99-Research-	(O) 1.00 (R) (-) 1.00 Nil	5.93	(+) 5.93
<b>19.</b>		4250-Capital Outlay on Other Social Services 800-Other Expenditure- 99-Training Building- 99-Works-	(O) 21.66 (R) 2.76 24.42	44.14	(+) 19.72

20.	4210- Capital Outlay on Medical and Public Health 03-Medical Education Training and Research- 105-Allopathy- 99-Buildings-	(O) 14.00 (R) 10.66 24.66	28.66	(+) 4.00
21.	01-Urban Health Services- 110-Hospital and Dispensaries- 99-Buildings-	(O) 5.24 (R) 2.26 7.50	8.91	(+) 1.41
22.	02-Rural Health Services- 101-Health Sub-centres- 99-Buildings-	(O) 0.50 (R) (-) 0.36 0.14	2.84	(+) 2.70
23.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education- 203-University and Higher Education- 99-College Buildings-	(O) 14.70 (S) 5.00 (R) 0.30 20.00	30.83	(+) 10.83
24.	04-Art and Culture- 105-Public Libraries- 99-Buildings (Public Libraries)-	(O) 0.20 (S) 0.10 (R) 0.60 0.90	2.74	(+) 1.84
25.	4216-Capital Outlay on Housing 01-Government Residential Buildings- 106-General Pool Accommodation- 98-District Administration-	(O) 4.25 (R) 13.41 17.66	15.04	(-) 2.62
26.	4059-Capital Outlay on Public Works 60-Other Buildings- 051-Construction- 99-Public Works-	(O) 2.58 (R) 1.66 4.24	12.92	(+) 8.68
27.	01-Office Buildings- 051- Construction- 99-District Administration-	(O) 14.40 (S) 27.72 (R) 10.99 53.11	50.45	(-) 2.66
28.	5053-Capital Outlay on Civil Aviation 60-Other Aeronautical Services- 800-Other expenditure- 99-Maintenance of Aerodromes	(O) 0.05 (R) (-) 0.05 Nil	2.94	(+) 2.94

29.		4235-Capital Outlay on Social Security and Welfare 02-Social Welfare- 102-Child Welfare- 99-Construction of Anganwari Centres-	(O) 9.33 (R) (-) 0.05 9.28	10.96	(+) 1.68
30.		5054-Capital Outlay on Roads and Bridges 03-State Highways- 337-Road Works- 99-Widening and strengthening Panipat-Asandh Road from KM 0.44 in Karnal and Jind District-	(O) 138.26 (R) (-) 87.52 50.74	31.26	(-) 19.48
31.		04-District and Other Roads- 337-Road Works- 99-District Roads-	(O) 58.50 (R) (-) 15.24 43.26	55.16	(+) 11.90
32.		4202-Capital Outlay on Education, Sports, Art and Culture 01-Central Education- 203-University and Higher Education- 98-Construction of Building of Shiksha Sadan at Panchkula-	(O) 2.00 (R) 3.03 5.03	0.27	(-) 4.76
33.		4210-Capital Outlay on Medical and Public Health 02-Rural Health Services- 104-Community Health Centres- 99-Buildings-	(O) 4.50 (R) (-) 0.65 3.85	1.47	(-) 2.38
34.		4059-Capital Outlay on Public Works 60-Other Buildings- 051-Construction- 96-Jails-	(O) 25.40 (S) 20.00 (R) (-) 1.11 44.29	45.33	(+) 1.04
35.		4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education- 104-Polytechnics- 99- Polytechnics Buildings-	(O) 17.00 (S) 30.82 (R) (-) 0.97 46.85	48.51	(+) 1.66
36.	9-Education	2202-General Education 01-Elementary Education- 98-Middle Education Classes VI to VIII- 98-Establishment Expenses-	(O) 391.65 (R) (-) 15.04 376.61	354.17	(-) 22.44

37.		99-Class I to V-	(O) 545.17 (R) (-) 5.52 539.65	518.70	(-) 20.95
38.		03-University and Higher Education- 103-Government Colleges and Institutes- 99-Institutes-	(O) 89.71 (R) (-) 6.95 82.76	61.44	(-) 21.32
39.		001-Direction and Administration- 99-Administrative Staff-	(O) 13.16 (R) (-) 0.75 12.41	7.28	(-) 5.13
40.		02-Secondary Education- 109-Government Secondary Schools- 99-Teaching Staff including Other Establishments- 98-Establishment Expenses-	(O) 720.08 (S) (-)13.00 707.08	693.21	(-) 13.87
41.	10-Medical and Public Health	2215-Water Supply and Sanitation 01-Water Supply- 799-Suspense-	(O) 0.27 (R) 0.23 0.50	56.13	(+) 55.63
42.		102-Rural Water Supply Programmes- 97- Rural Water Supply Programmes-	(O) 114.55 (S) 51.95 166.50	178.61	(+) 12.11
43.		2210-Medical and Public Health 06- Public Health- 101-Prevention and Control of diseases- 99-Malaria-	(O) 38.92 (R) 1.44 40.36	39.16	(-) 1.20
44.	11-Urban Development	2217-Urban Development 80-General- 800-Other Expenditure- 81-Integrated Housing and Slum Development Programme- 99-Normal Plan-	(O) 5.50 (R) 6.20 11.70	12.88	(+) 1.18
45.	13-Social Welfare and Rehabilitation	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes- 277-Education- 95-Scholarship/Opportunity to Scheduled Castes Students studying in 6 <sup>th</sup> to 8 <sup>th</sup> Classes-	(O) 13.83 (R) 2.31 16.14	15.03	(-) 1.11

46.	15-Irrigation	2701-Medium Irrigation 08-Jui Canal Project- 800-Other Expenditure- 98-Energy Charges-	(O) 15.41 (S) 5.50 20.91	11.30	(-) 9.61
47.		2700-Major Irrigation 05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 57.37 (S) 67.27 124.64	53.61	(-) 71.03
48.		15-Lining of Channels- 800-Other Expenditure- 99-Interest-	(O) 60.21 (S) 5.00 65.21	Nil	(-) 65.21
49.		02-Western Jamuna Canal Project (Commercial)- 001-Direction and Administration- 98-Execution Irrigation-	(O) 115.73 (S) 6.87 (R) 8.74 131.34	61.30	(-) 70.04
50.		96-Special Revenue Staff-	(O) 22.41 (S) 0.12 (R) (-) 4.20 18.33	9.40	(-) 8.93
51.		99-Supervision Irrigation-	(O) 13.75 (S) 0.27 (R) (-) 2.21 11.81	4.51	(-) 7.30
52.		18-Non-Commercial Irrigation Projects- 001- Direction and Administration- 97-Execution Irrigation-	(O) 29.68 (R)0.48 30.16	1.16	(-) 29.00
53.		98-Supervision Irrigation-	(O) 3.66 (R) (-) 0.24 3.42	0.08	(-) 3.34
54.		01-Multipurpose River Project (Commercial)- 001- Direction and Administration- 97-Execution Irrigation-	(O) 23.80 (R) 2.99 26.79	5.39	(-) 21.40
55.		95-Special Revenue Staff-	(O) 11.86 (R) (-) 1.21 10.65	0.60	(-) 10.05
56.		98-Superintending Irrigation-	(O) 1.88 (R) (-) 0.33 1.55	0.29	(-) 1.26

57.	101-Maintenance and Repairs- 98-Other Maintenance Expenditure- 98-Punjab Portion-	(O) 6.74 (R) (-) 3.20 3.54	Nil	(-) 3.54
58.	04-Loharu Canal Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 25.34 (S) 26.29 51.63	30.30	(-) 12.33
59.	12-Flood Control Project (Commercial)- 800-Other Expenditure- 99-Interest on Capital and Expenditure on Extension and Improvement-	(O) 10.01 (S) 0.99 11.00	Nil	(-) 11.00
60.	80-General- 001-Direction and Administration- 99-Chief Engineers Common Establishment-	(O) 13.81 (S) 2.57 (R) 0.56 16.94	6.25	(-) 10.69
61.	14-Dadupur Nalvi Irrigation Projects- 800-Other Expenditure- 99-Interest-	(O) 8.86 (S) 0.14 9.00	Nil	(-) 9.00
62.	2702-Minor Irrigation 03-Maintenance- 103-Tube Wells- 99-Loans for Power Project Transmission and Distribution of Lines-	(O) 7.35 (S) 0.28 7.63	Nil	(-) 7.63
63.	2700-Major Irrigation 80-General- 800-Other Expenditure- 99-Interest-	(O) 34.18 (S) 4.40 38.58	259.76	(+) 221.18
64.	98-Improvement, Upgradation, operation and maintenance-	(O) 20.00 (R) (-) 3.15 16.85	35.66	(+) 18.81
65.	02-Western Jamuna Canal Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 10.78 (S) 2.92 13.70	84.77	(+) 71.07
66.	4701-Capital Outlay on Major and Medium Irrigation 07-Improvement of old/existing channels under NABARD- 800-Other Expenditure- 98-Construction of Canal-	(O) 145.00 (S) 15.00 (R) (-) 2.30 157.70	308.43	(+) 150.73

67.	4700- Capital Outlay on Major Irrigation 15-Lining of Channels- 800-Other Expenditure- 97-BML-Hansi Branch-Butana Branch Multipurpose Link Channels-	(O) 140.00 (R) 16.04 156.04	210.58	(+) 54.54
68.	16-Rehabilitation of Existing Channels/Drainage Scheme- 800-Other Expenditure- 98-Construction of Canals-	(O) 65.45 (R) (-) 0.03 65.42	120.98	(+) 55.56
69.	05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98-Dam and Apprutenant Works-	(O) 15.20 (R) 3.48 18.68	22.92	(+) 4.24
70.	4711-Capital Outlay on Flood Control Projects 01-Flood Control- 201-Drainage and Flood Control Project- 99-Flood Protection and Disaster Preparedness-	(O) 37.00 (R) (-) 0.02 36.98	64.49	(+) 27.51
71.	4700-Capital Outlay on Major Irrigation 13-Modernisation and lining of Canal Systems- 800-Other Expenditure- 98-Construction of Canal-	(O) 13.35 (R) (-) 2.86 10.49	Nil	(-) 10.49
72.	15-Lining of Channels- 800-Other Expenditure- 98-Resotration Capacity of BML-	(O) 2.00 (R) 1.00 3.00	Nil	(-) 3.00
73.	4701-Capital Outlay on Major and Medium Irrigation 06-New Minor for Equitable distribution of water- 800-Other Expenditure- 98-Construction of Canal-	(O) 3.00 (S) 8.90 (R) 8.79 20.69	1.88	(-) 18.81
74.	4700-Capital Outlay on Minor Irrigation 14-Dadupur Nalvi Irrigation Project- 800-Other Expenditure- 98-Construction of Canals-	(O) 80.00 (R) (-) 25.90 54.10	73.19	(+) 19.09

*Audit Report (Civil) for the year ended 31 March 2008*

<b>75.</b>	17-Agriculture	2705-Command Area Development 190-Assistance to Public Sector Undertaking- 96-Area Development Programme (CADA) for Jui Canal Area (50 per cent Basis)-	(O) 100.00 (R) (-) 43.86 56.14	49.06	(-) 7.08
<b>76.</b>		2415-Agricultural Research and Education 01-Crop Husbandry- 277-Education- 99-Grants-in-aid to Haryana Agricultural University	(O) 130.64 (R) 3.59 134.23	128.23	(-) 6.00
<b>77.</b>	Public Debt	6003-Internal Debt of the State Government 105-Loans from the National Bank for Agricultural and Rural Development- 99-Loans from NABARD-	(O) 97.45 (R) 0.37 97.82	107.87	(+) 10.05

**Appendix XVIII**  
(Refer paragraph: 2.3.12; page: 45)

**Cases where expenditure was incurred without any provision of funds**

Sr. No.	Number and name of the Grant	Head of account	Expenditure (Rupees in crore)
1.	8-Buildings and Roads	5054- Capital Outlay on Roads and Bridges 04-District and Other Roads- 80-General- 004-Research- 99- Research-	5.93
2.	10-Medical and Public Health	2210-Medical and Public Health 04-Rural Health Services- Other System of Medicine- 101-Ayurveda- 88-Pilot Scheme-Supply of Essential drugs of ISM&H Dispensaries-	1.31
3.	15-Irrigation	4700-Capital Outlay on Major Irrigation 04-Loharu Canal Project (Commercial)- 800-Other Expenditure- 98-Construction of Canal-	0.33
4.	5-Public Debt	6004-Loans and Advances from the Central Government 02-Loans for State/Union Territory Plan Schemes- 105-State Plan Loans Consolidated in terms of Recommendations of 12 <sup>th</sup> Finance Commission-	96.66
5.		6003-Internal Debt of the State Government 101-Market Loans- 98-Market Loans not Bearing Interest- 83-9.75 per cent Haryana Development Loan-1998-	0.30
<b>Total</b>			<b>104.53</b>

## Appendix XIX

(Refer paragraph: 3.1.8.1; page: 53)

### Statement showing the low survival of plants under Farm Forestry

Year	Total number of plants	Expenditure (Rupees in lakh)	Number of plants survived	Percentage of survival
2000-01	1,21,210	2.55	2,932	2.42
2001-02	3,85,048	8.70	18,877	4.90
2002-03	9,70,924	23.39	89,442	9.21
2003-04	8,78,501	23.05	1,40,720	16.02
2004-05	9,32,732	24.94	2,09,918	22.51
2005-06	8,16,115	23.46	2,57,835	31.59
<b>Total</b>	<b>41,04,530</b>	<b>106.09</b>	<b>7,19,724</b>	<b>17.53</b>

**Appendix XX****(Refer paragraph: 3.1.8.1; page: 54)****Statement showing low survival of plants under Farm Forestry in Bhiwani Division**

<b>Year</b>	<b>Total Number of Plants Supplied</b>	<b>Expenditure (Rupees in lakh)</b>	<b>Number of Plants Survived</b>	<b>Percentage of Survival</b>
2000-01	25,671	0.42	138	0.51
2001-02	1,14,498	1.80	2,348	2.06
2002-03	1,81,620	2.71	8,262	4.55
2003-04	1,36,720	2.43	9,609	7.03
2004-05	1,36,795	2.43	18,515	13.53
2005-06	1,30,212	2.60	25,261	19.40
<b>Total</b>	<b>7,25,516</b>	<b>12.39</b>	<b>64,133</b>	<b>8.84</b>

## Appendix XXI

(Refer paragraph: 3.1.8.1; page: 54)

### Statement showing the zero *per cent* survival of plants under Farm Forestry

Year	Name of the division	Total No. of villages	Total No. of farmers to whom plants supplied	Total No. of plants supplied	No. of farmers with Zero <i>per cent</i> survival of plant	Total No. of plants supplied to such farmers	Cost of such plants (Rupees in lakh)
2003-04	Hisar	33	2,399	4,18,330	535	62,485	2.02
2004-05	Hisar	38	3,994	4,10,622	1,220	67,488	2.20
2003-04	Ambala	24	716	4,08,390	160	86,064	0.96
2004-05	Ambala	21	675	2,82,953	133	31,590	0.13
<b>Total</b>			<b>7,784</b>	<b>15,20,295</b>	<b>2,048</b>	<b>2,47,627</b>	<b>5.31</b>

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**Appendix XXII****(Refer paragraph: 3.1.8.1; page: 54)****Statement showing survival of plants under Sand Dune Fixation**

<b>Year</b>	<b>Total Number of Plants Supplied</b>	<b>Survival Number</b>	<b>Survival Percentage</b>
2000-01	1,31,224	72,143	54.98
2001-02	2,44,667	1,82,526	74.60
2002-03	4,06,800	2,88,395	70.89
2003-04	9,31,300	6,93,789	74.50
2004-05	9,68,050	7,78,268	80.40
2005-06	5,68,500	4,58,500	80.65
<b>Total</b>	<b>32,50,541</b>	<b>24,73,621</b>	<b>76.10</b>

**Appendix XXIII**

(Refer paragraph: 3.1.8.1; page: 54)

**Statement showing low survival of plants under Modified Sand Dune Fixation**

Year	Total Number of Plants Supplied	Number of plants survived	Survival Percentage
2001-02	57,000	21,270	37.32
2002-03	1,98,370	87,083	43.90
2003-04	2,93,475	1,43,791	49.00
2004-05	1,51,206	80,589	53.30
2005-06	72,766	46,922	64.48
<b>Total</b>	<b>7,72,817</b>	<b>3,79,655</b>	<b>49.13</b>

**Details of survival rate of plants in Jatusana and Bhiwani Divisions**

Year	Total number of plants supplied		Number of plants survived		Percentage of survival	
	Jatusana	Bhiwani	Jatusana	Bhiwani	Jatusana	Bhiwani
2001-02	30,000	27,000	10,705	10,565	35.70	39.10
2002-03	67,500	1,02,870	23,475	45,043	34.80	43.80
2003-04	70,000	1,76,025	21,876	92,770	31.30	52.70
2004-05	48,014	60,928	23,959	32,296	49.90	53.00
<b>Total</b>	<b>2,15,514</b>	<b>3,66,823</b>	<b>80,015</b>	<b>1,80,674</b>	<b>37.10</b>	<b>49.30</b>

**Appendix XXIV****(Refer paragraph: 3.1.8.1; page: 55)****Statement showing low survival of plants under Poplar Plantation**

<b>Year</b>	<b>Expenditure (Rupees in crore)</b>	<b>Number of plants supplied</b>	<b>Survival (Number)</b>	<b>Survival (per cent)</b>
2000-01	0.34	2,06,540	1,09,463	53.0
2001-02	0.65	4,56,425	1,69,077	37.0
2002-03	0.57	9,13,305	2,45,862	26.9
2003-04	0.45	6,60,705	1,10,587	16.7
2004-05	0.30	4,89,875	1,62,267	33.1
2005-06	0.23	2,58,545	1,25,166	48.4
2006-07	0.10	2,70,211	1,74,512	64.6
<b>Total</b>	<b>2.64</b>	<b>32,55,606</b>	<b>10,96,934</b>	<b>33.69</b>

**Appendix XXV**

**(Refer paragraph: 3.1.8.1; page: 55)**

**Statement showing low survival of plants under Kitchen Gardens**

<b>Year</b>	<b>Expenditure (Rupees in crore)</b>	<b>Number of plants supplied</b>	<b>Number of plants survived</b>	<b>Percentage of survival</b>
2000-01	0.08	20,018	1,364	6.8
2001-02	0.13	57,243	3,806	6.6
2002-03	0.09	83,174	5,769	6.9
2003-04	0.17	89,866	7,540	8.4
2004-05	0.16	1,04,613	16,006	15.3
2005-06	0.13	61,287	13,646	22.3
2006-07	0.27	61,587	18,672	30.3
<b>Total</b>	<b>1.03</b>	<b>4,77,788</b>	<b>66,803</b>	<b>13.98</b>

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**Appendix XXVI**

(Refer paragraph: 3.1.10.1; page: 58)

**Statement showing the number of chullahs not working**

<b>Name of the Divisions</b>	<b>Total number of villages</b>	<b>Total number of Smokeless chulhas supplied</b>	<b>Number of villages surveyed</b>	<b>Total number of Chulhas Surveyed</b>	<b>Number of Chulhas not working</b>
Hisar	32	1,691	28	1,495	580
Bhiwani	34	1,748	9	444	444
Jatusana	29	1,654	8	442	178
Ambala	34	2,005	13	607	248
Kurukshetra	24	1,333	12	563	240
<b>Total</b>	<b>153</b>	<b>8,431</b>	<b>70</b>	<b>3,551</b>	<b>1,690</b>

**Appendix XXVII**

(Refer paragraph: 3.2.7.3; Page: 68)

**Statement showing the position of employment generation of 92 test checked GPs for the period 2006-07 and 2007-08**

Name of Block	Number of GPs checked	Number of registered households checked	Number of registered households provided employment	Mandays generated	Average mandays generated	Number of households earning					
						Zero days	Upto 50 days	Upto 75 days	Upto 99 days	100 days	Above 100 days
<b>2006-07</b>											
<b>Mahendragarh district</b>											
Mahendragarh	8	1,270	304	14,109	46	966	209	30	14	0	51
Narnaul	6	1,187	455	26,752	59	732	244	53	82	1	75
Nangal Chaudhary	6	945	446	31,778	71	499	211	63	43	3	126
Kanina	5	762	218	9,255	42	544	177	15	6	0	20
Ateli	7	1,210	324	19,320	60	886	187	36	31	1	69
<b>Sub total</b>	<b>32</b>	<b>5,374</b>	<b>1,747</b>	<b>1,01,214</b>	<b>58</b>	<b>3,627</b>	<b>1,028</b>	<b>197</b>	<b>176</b>	<b>5</b>	<b>341</b>
<b>Sirsa district</b>											
Sirsa	5	1,023	394	15,456	39	629	278	51	31	1	33
Dabawali	5	2,009	1,333	56,837	43	676	908	253	104	1	67
Nathusari Chopta	5	1,384	495	28,176	57	889	270	64	58	6	97
Odhan	4	772	533	26,615	50	239	333	85	58	3	54
Rania	4	1,355	813	32,174	40	542	550	102	122	39	0
Baragudha	4	717	392	16,478	42	325	265	60	40	1	26
Ellenabad	4	387	116	3,483	30	271	101	12	1	2	0
<b>Sub total</b>	<b>31</b>	<b>7,647</b>	<b>4,076</b>	<b>1,79,219</b>	<b>44</b>	<b>3,571</b>	<b>2,705</b>	<b>627</b>	<b>414</b>	<b>53</b>	<b>277</b>
<b>Total (2006-07)</b>		<b>13,021</b>	<b>5,823</b>	<b>2,80,433</b>	<b>48</b>	<b>7,198</b>	<b>3,733</b>	<b>824</b>	<b>590</b>	<b>58</b>	<b>618</b>
<b>2007-08</b>											
<b>Mahendragarh district</b>											
Mahendragarh	8	1,350	347	15,583	45	1,003	233	49	32	0	33
Narnaul	6	1,187	293	9,822	34	894	237	36	12	0	8
Nangal Chaudhary	6	971	288	19,637	68	683	126	42	42	3	75
Kanina	5	822	191	7,500	39	631	136	34	15	0	6
Ateli	7	1,300	256	14,528	57	1,042	147	47	19	2	43
<b>Sub total</b>	<b>32</b>	<b>5,630</b>	<b>1,375</b>	<b>67,070</b>	<b>49</b>	<b>4,253</b>	<b>879</b>	<b>208</b>	<b>120</b>	<b>5</b>	<b>165</b>
<b>Sirsa district</b>											
Sirsa	5	1,023	309	10,953	35	714	233	39	21	3	13
Dabawali	5	2,009	491	14,449	29	1,518	397	58	23	0	13
Nathusari Chopta	5	1,384	330	24,438	74	1,054	138	45	46	2	99
Odhan	4	772	509	20,528	40	263	343	102	33	1	30
Rania	4	1,355	857	26,555	31	498	693	97	50	14	3
Baragudha	4	717	245	8,242	34	472	201	26	11	1	6
Ellenabad	4	387	79	3,634	46	308	48	12	8	3	8
<b>Sub total</b>	<b>31</b>	<b>7,647</b>	<b>2,820</b>	<b>1,08,799</b>	<b>39</b>	<b>4,827</b>	<b>2,053</b>	<b>379</b>	<b>192</b>	<b>24</b>	<b>172</b>
<b>Total (2007-08)</b>		<b>13,277</b>	<b>4,195</b>	<b>1,75,869</b>	<b>42</b>	<b>9,080</b>	<b>2,932</b>	<b>587</b>	<b>312</b>	<b>29</b>	<b>337</b>
<b>Mewat district</b>											
Nagina	5	404	311	14,050	45	93	192	61	50	8	0
Punhana	4	534	412	24,287	59	122	170	101	105	35	1
Nuh	8	975	735	41,981	57	240	341	130	155	74	35
Hathin	5	774	399	14,903	37	375	297	36	18	47	1
Tauru	3	242	111	4,264	38	131	84	19	6	0	2
Ferozpur Zhirka	4	440	379	25,968	69	61	115	77	131	12	44
<b>Sub total</b>	<b>29</b>	<b>3,369</b>	<b>2,347</b>	<b>1,25,453</b>	<b>53</b>	<b>1,022</b>	<b>1,199</b>	<b>424</b>	<b>465</b>	<b>176</b>	<b>83</b>
<b>Total (2007-08)</b>		<b>16,646</b>	<b>6,542</b>	<b>3,01,322</b>	<b>46</b>	<b>10,102</b>	<b>4,131</b>	<b>1,011</b>	<b>777</b>	<b>205</b>	<b>420</b>

### Appendix XXVIII

(Refer paragraph: 3.2.7.3; Page: 68)

**Statement showing the number of households provided employment for more than 100 days**

Name of district	Mandays generated	Households earning more than 100 days			
		Number (percentage to total households granted employment)	Total mandays earned	Average mandays earned	Percentage to total mandays generated
<b>2006-07</b>					
<b>Mahendragarh</b>	1,01,214	341 (20)	47,489	139	47
<b>Sirsa</b>	1,79,219	277 (7)	30,794	111	17
<b>Total</b>	2,80,433	618 (11)	<b>78,283</b>	<b>127</b>	<b>28</b>
<b>2007-08</b>					
<b>Mahendragarh</b>	67,070	165 (12)	20,864	126	31
<b>Sirsa</b>	1,08,799	172 (6)	22,402	130	21
<b>Mewat</b>	1,25,453	83 (4)	9,368	113	7
<b>Total</b>	<b>3,01,322</b>	<b>420 (6)</b>	<b>52,634</b>	<b>125</b>	<b>17</b>

**Appendix XXIX**

(Refer paragraph: 3.2.7.3; Page: 69)

**Statement showing delayed payment of wages**

Name of Block	Name of GP	Period of work done	Date of actual payment	Amount (Rupees in lakh)	Delay in months
Nagina	Gumat Bihari	15 December 2007 to 30 January 2008	20 March 2008	2.00	3
Punhana	Kotla	17 January 2008 to 31 January 2008	15 March 2008	2.50	2
Nuh	Atta	15 February 2008 to 29 February 2008	No payment was made upto 11 April 2008	0.57	2
Ferozpur Zhirka	Kolgaon	17 January 2008 to 31 January 2008	22 March 2008	1.78	2
Hathin	Khaika	October 2007	Not paid upto 17 April 2008	0.17	6
Nangal Chaudhary	16 Panchayats	December 2007 to 25 April 2008	No payment was made upto April 2008	30.88	4

### Appendix XXX

(Refer paragraph: 3.2.10.1; Page: 73)

#### Details of ponds excavated under NREGS lying without water

Name of district	Name of block	Name of village	Expenditure (Rs in lakh)	Remarks
Sirsa	Dabawali	Ganga	25.20	Though the village already had two ponds, yet the work of digging of nine ponds was taken up without any plan to utilise them.
	Sirsa	Jhordnali	1.28	Villagers lodged complaints that one more pond was lying unused and location of this pond was not suitable and would render cultivable land useless.
	Baragudha	Panjuana	1.77	No arrangement had been made for filling the pond with water.
	Nathu Sari Chopta	Rupawas	4.95	No arrangement had been made for filling the pond with water.
	Nathu Sari Chopta	Jhoriyan	6.37	No arrangement had been made for filling the pond with water.
	Ellenabad	Talwarakhurd	3.70	Villagers complained to Deputy Commissioner that there was no need of digging of this pond as three ponds were already existing in the village and due to further digging of ponds fertile <i>shamlat</i> land of 9 acre being leased out by Gram <i>Panchayat</i> could not be given on lease.
Mahendragarh	Mahendragarh	Madhogarh	10.67	The Director, Rural Development department during his inspection observed (December, 2006) that it was not a pond but had become a swimming pool as almost 80 per cent of the expenditure was incurred on material and masonry works.
	Ateli	Sagarpur	1.88	There was no need of pond in village as one pond was existing at a vicinity of 100 metres of this pond.
Mewat	Ferozpur Zhirka	Chandaka	5.00	Site location was not appropriate with the result that the pond could not be filled with rain water.
	Nagina	Nagina	6.95	The expenditure was incurred during 2007-08 on excavation of 'Bangladok pond' belonging to GP Nagina. It was noticed that pond was already leased out in January 2005 for 10 years for fish farming to a private person. Spending of funds on digging of already leased out pond was not justified.
<b>Total</b>			<b>67.77</b>	

**Appendix XXXI**

(Refer paragraph: 3.2.10.1; Page: 74)

**Statement showing the survival of plants**

Sr. No.	District	Block	Gram Panchayat	Expenditure (Rs in Lakh)	Number of saplings planted	Number of plants survived	Percentage of survival
1	Mewat	Nuh	Kotla	1.62	9,500	4,750	50
2		Nuh	Dewla Nagli	1.62	9,000	1,530	17
3	Mahendragarh	Kanina	Gudha	0.04	800	401	50
4		Narnaul	Jakhni	0.29	600	0	0
5		Mahendragarh	Bawana	0.30	3,000	299	10
<b>Total</b>				<b>3.87</b>			

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**Appendix XXXII**

(Refer paragraph: 3.2.10.2; Page: 74)

**Statement showing the works executed without technical and administrative sanctions and splitting of works**

Name of district	Name of block/GP	Year	Number of works	Amount (Rs in lakh)	Remarks
Sirsa	Baragudha	2006-07	129	153.00	Technical sanctions and administrative approvals were not obtained from competent authority.
Mewat	Nagina, GP Nagina	2007-08	3	9.78	Technical sanctions and administrative approvals were not obtained from SDE and <i>Panchayat Samitis respectively.</i>
Mewat	Ferozpur Zhirka, GP Kolgaon	2007-08	2	9.76	Work split up in two parts to avoid sanction of EE.
Mahendragarh	Kanina, GP Baghot	2007-08	7	17.50	Work split up in two parts to avoid sanction of EE.
	<b>Total</b>		<b>141</b>	<b>190.04</b>	

**Appendix XXXIII**  
**(Refer Paragraph: 4.1.1; page: 95)**  
**Details of cases of misappropriation of Government money**

Sr. No.	Name of office (Period of audit)	Amount	Amount recovered	Balance to be recovered	Gist of irregularity
		(In Rupees)			
1.	BEO, Fatehabad (March 2006 to December 2007)	2,71,325	2,71,325	-	Undisbursed incentive money of Rs 2,71,325 returned between 26 May 2006 and 24 January 2008 by the Centre Incharges to BEO, Fatehabad had not been accounted for in the cash-book or refunded to the treasury and was, thus, mis-appropriated. The BEO, Fatehabad intimated (April/July 2008) that Rs 1,99,843 and Rs 71,482 had been deposited in the treasury on 6 February 2008 and 5 April 2008 respectively.
2.	BEO, Bawal (April 2006 to December 2007)	47,780	47,780	-	Undisbursed incentive money of Rs 47,780 returned to BEO, Bawal between August 2006 and September 2007 had neither been accounted for in the cash-book nor refunded to the treasury. Thus, Rs. 47,780 were temporarily mis-appropriated. The BEO, Bawal intimated (January 2008) that the total amount had been deposited in the treasury on 16 January 2008
3.	BEO, Asandh (July 2005 to June 2007)	48,750	48,750	-	As per cash-book of BEO, Asandh, undisbursed incentive money of Rs 48,750 (Rs 32,750 + Rs 9,000 + Rs 7,000) was shown as deposited in the treasury on 31 March 2007 but the same was not actually done. The BEO, Asandh intimated (December 2007/ July 2008) that Rs 15,600 were sent to two schools on 31 March 2007 on the basis of demand received from them and Rs 33,150 had been deposited in the treasury on 17 August 2007. Further, verification of facts revealed that the cuttings were made in the cash book and payment of Rs 15,600 (Rs 8,100 + Rs 7,500) were shown as disbursed on 31 March 2007 whereas these amounts were disbursed to these schools after being pointed out in audit (July 2007) i.e. Rs 8,100 were actually disbursed on 27 September 2007 and Rs 7,500 were got received without any date.
4.	BEO, Ratia (March 2006 to December 2007)	14,830	14,830	-	Undisbursed incentive money of Rs 14,830 returned to BEO, Ratia between January 2007 and February 2008 by the Centre Incharges had not been accounted for in the cash-book or refunded to the treasury and was thus temporarily mis-appropriated. The BEO, Ratia intimated (April 2008) that total amount had been deposited in the treasury on 24 March 2008.

Sr. No.	Name of office (Period of audit)	Amount	Amount recovered	Balance to be recovered	Gist of irregularity
		(In Rupees)			
5.	BEO, Uchana (September 2004 to May 2006)	72,325	-	72,325	Incentive money of Rs 3,25,000 drawn from the treasury vide bills number 117 and 119 dated 09 September 2004 was shown as disbursed to Centre Incharges for disbursement amongst students. But only Rs 2,52,675 were actually disbursed to various Centre Incharges. Undisbursed amount of Rs 72,325 had neither been accounted for in the cash-book nor refunded to the treasury. The BEO, Uchana stated (June 2006/August 2008) that efforts were being made to recover the amount. But the amount had not been recovered so far (August 2008).
<b>Total</b>		<b>4,55,010</b>	<b>3,82,685</b>	<b>72,325</b>	

**Appendix XXXIV**  
**(Refer paragraph: 4.3.2;Page: 114)**

**Details of inadmissible payment to dependents of deceased Government employees**

(Rupees in lakh)

Sr. No.	Name of the office	Number of cases	Period of payment	Amount of financial assistance paid
1	2	3	4	5
1.	S. P., Ambala	9	August 2006 to December 2007	13.86
2.	S. P., Bhiwani	3	August 2006 to February 2007	1.71
3.	S. P., Faridabad	3	August 2006 to December 2007	3.86
4.	S. P., Fatehabad	2	August 2006 to November 2007	3.08
5.	S. P., Hisar	7	August 2006 to March 2008	14.54
6.	S. P., Jhajjar	3	August 2006 to January 2008	4.66
7.	S. P., Jind	4	March 2007 to November 2007	2.96
8.	S. P., Kaithal	5	August 2006 to September 2007	7.02
9.	S. P., Kurukshetra	1	August 2006 to September 2007	1.37
10.	Commandant 2 <sup>nd</sup> Battalion, HAP, Madhuban	2	August 2006 to July 2007	2.24
11.	Commandant 4 <sup>th</sup> Battalion, HAP, Madhuban	1	August 2006 to October 2007	1.71
12.	S. P., Narnaul	5	August 2006 to February 2008	10.04
13.	S. P., (Telecommunication), Panchkula	2	May 2005 to September 2007	4.49
14.	S. P., Rewari	1	August 2006 to January 2008	3.56
15.	S. P., Sonapat	6	August 2006 to February 2008	12.57
16.	S.P., Sirsa	4	August 2006 to November 2007	5.68
17.	S. P., Yamunanagar	3	August 2006 to June 2007	3.20
<b>Total</b>		<b>61</b>		<b>96.55</b>

## APPENDIX XXXV

(Refer Paragraph: 4.5.2.1; Page: 126)

## Details of outstanding items in test checked divisions

Sr. No.	Category	Irrigation		B&R		WSS		Total	
		Number of items	Amount	Number of items	Amount	Number of items	Amount	Number of items	Amount
		(Rupees in crore)							
1.	Suspected embezzlement/ Misappropriation of Government money	--	--	--	--	1	0.03	1	0.03
2.	Advance payments to firms, suppliers awaiting receipt of material or adjustment	19	0.10	105	7.70	73	4.86	197	12.66
3.	Amount recoverable from officials/officers on account of shortage/non-accountal of material	336	0.82	189	0.16	158	0.14	683	1.12
4.	Amount recoverable from various firms/suppliers/ contractors on account of short/ non-supply of material, excess payments to contractors, etc.	127	0.69	128	6.45	278	2.36	533	9.50
5.	Amount outstanding against other divisions/departments	48	1.30	69	0.18	59	22.14	176	23.62
6.	Amount recoverable from AEs/JEs on account of unauthorised expenditure incurred by them	--	--	11	0.01	1	0.01	12	0.02
7.	Miscellaneous items	7	2.65	31	0.24	18	0.33	56	3.22
<b>Total</b>		<b>537</b>	<b>5.56</b>	<b>533</b>	<b>14.74</b>	<b>588</b>	<b>29.87</b>	<b>1,658</b>	<b>50.17</b>

**Appendix XXXVI**

**(Refer paragraph: 4.6.1; page: 132)**

**Statement showing the names of Departments where Action Taken Notes were awaited**

<b>Sr. No.</b>	<b>Name of Administrative Department</b>	<b>Year of Audit Report</b>	<b>Para Number</b>	<b>Number of paragraphs</b>	<b>Total</b>
1.	Agriculture Department	2006-07	3.1,4.3.2,4.3.4	3	3
2.	Education Department	2006-07	3.4,4.3.3	2	2
3.	Environment Department	2006-07	3.3,4.2.3	2	2
4.	Excise and Taxation Department	2006-07	4.3.6*	1	1
5.	Finance Department	2006-07	4.5.7,4.6.2	2	2
6.	Food and Supply Department	2006-07	4.3.5	1	1
7.	General Administration Department	2006-07	4.4.2	1	1
8.	Home Department (Police)	2006-07	4.2.2**,4.3.6*, 4.5.2	2	2
9.	Irrigation Department	2004-05 2006-07	3.2 4.2.1,4.2.2**, 4.5.5	1 2	3
10.	Industries Department	2006-07	5.1	1	1
11.	Medical and Health Department	2006-07	4.3.6*, 4.5.3,4.6.1	2	2
12.	Public Works Department (Buildings and Roads)	2006-07	4.3.1,4.5.4	2	2
13.	Water Supply and Sanitation Department	2006-07	3.2,4.2.2**	1	1
14.	Revenue Department	2006-07	4.5.1	1	1
15.	Town and Country Planning (HUDA)	2004-05 2006-07	4.2.1 4.2.2**, 4.4.3	1 1	2
16.	Urban Development Department	2005-06	4.4.1	1	1
17.	Planning Department.	2005-06	4.2.10	1	1
<b>Total</b>				<b>28</b>	<b>28</b>

\* Paragraph appears against three departments.

\*\* Paragraph appearing against four departments

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**Appendix XXXVII**

(Refer paragraph: 4.6.1; page: 132)

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

<b>Sr. No.</b>	<b>Name of Administrative Department</b>	<b>Year of Audit Reports</b>	<b>Paragraph Number</b>	<b>Amount (Rupees in lakh)</b>
<b>1.</b>	Agriculture	2000-01	6.3	40.45
			6.6	30.60
<b>2.</b>	Animal Husbandry	2000-01	3.4	21.96
		2001-02	6.3	747.00
<b>3.</b>	Finance	2001-02	3.3	5.62
<b>4.</b>	Food and Supplies	2002-03	4.6.8	23.89
<b>5.</b>	Rural Development (DRDA)	2001-02	6.1.11	0.54
		2003-04	4.5.1	273.00
<b>6.</b>	Town and Country Planning (HUDA)	2000-01	3.16	15,529.00
		2001-02	6.10	4,055.00
<b>Total</b>			<b>10</b>	<b>20727.06</b>

**Appendix XXXVIII**

**(Refer paragraph: 4.6.1; page: 132)**

**Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision**

<b>Sr. No.</b>	<b>PAC Report</b>	<b>Total No. of outstanding recommendations</b>
<b>1</b>	7 <sup>th</sup>	1
<b>2</b>	9 <sup>th</sup>	1
<b>3</b>	11 <sup>th</sup>	1
<b>4</b>	14 <sup>th</sup>	1
<b>5</b>	16 <sup>th</sup>	1
<b>6</b>	18 <sup>th</sup>	1
<b>7</b>	19 <sup>th</sup>	1
<b>8</b>	21 <sup>st</sup>	1
<b>9</b>	22 <sup>nd</sup>	3
<b>10</b>	23 <sup>rd</sup>	2
<b>11</b>	25 <sup>th</sup>	5
<b>12</b>	26 <sup>th</sup>	2
<b>13</b>	28 <sup>th</sup>	3
<b>14</b>	29 <sup>th</sup>	4
<b>15</b>	32 <sup>nd</sup>	9
<b>16</b>	34 <sup>th</sup>	5
<b>17</b>	36 <sup>th</sup>	12
<b>18</b>	38 <sup>th</sup>	9
<b>19</b>	40 <sup>th</sup>	12
<b>20</b>	42 <sup>nd</sup>	17
<b>21</b>	44 <sup>th</sup>	19
<b>22</b>	46 <sup>th</sup>	11
<b>23</b>	48 <sup>th</sup>	7
<b>24</b>	50 <sup>th</sup>	51
<b>25</b>	52 <sup>nd</sup>	32
<b>26</b>	54 <sup>th</sup>	19
<b>27</b>	56 <sup>th</sup>	27
<b>28</b>	58 <sup>th</sup>	49
<b>29</b>	60 <sup>th</sup>	93
<b>30</b>	61 <sup>st</sup>	30
<b>31</b>	62 <sup>nd</sup>	34
<b>Total</b>		<b>463</b>

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**Appendix XXXIX**

(Refer paragraph: 4.6.1; Page: 132)

**Statement showing year wise breakup of outstanding Inspection Reports and Paragraphs**

<b>Sr. No.</b>	<b>Year</b>	<b>Inspection Reports</b>	<b>Paragraphs</b>	<b>Amount (Rupees in crore)</b>
<b>1.</b>	1998-99	13	21	1.96
<b>2.</b>	1999-2000	22	53	5.62
<b>3.</b>	2000-01	15	31	1.17
<b>4.</b>	2001-02	25	54	5.38
<b>5.</b>	2002-03	29	57	3.31
<b>6.</b>	2003-04	25	43	3.61
<b>7.</b>	2004-05	38	87	8.99
<b>8.</b>	2005-06	34	78	4.35
<b>9.</b>	2006-07	38	126	26.66
<b>10.</b>	2007-08	22	74	15.71
	<b>Total</b>	<b>261</b>	<b>624</b>	<b>76.76</b>

**Appendix XL**  
**(Refer paragraph: 4.6.1; Page: 132)**  
**Detail of serious irregularities pointed out through outstanding**  
**Inspection Reports**

<b>Sr. No.</b>	<b>Nature of Irregularities</b>	<b>Number of Paragraphs</b>	<b>Amount (Rupees in crore)</b>	<b>Period</b>
1	Non-obtaining/non-production of utilisation certificate and wanting actual payees receipts from firms/departments	88	3.41	April 1998 to March 2008
2.	Non-recovery/short-recovery/outstanding recovery of loan/seed and margin money/interest free loan/subsidy	37	18.09	-do-
3.	Excess/irregular/wasteful expenditure on pay and allowances	137	11.46	-do-
4.	Irregular/wasteful/unfruitful/expenditure	78	6.89	-do-
5.	Non-production/Non-maintenance of records	28	1.46	-do-
6.	Non-condemnation of old/unserviceable articles/vehicles and non-disposal of condemned store articles/vehicles	29	0.46	-do-
7.	Irregular retention/Misutilisation/Non-utilisation of Government money/funds/ loans/ blockade of Government funds and excess expenditure over budget	54	10.78	-do-
8.	Non-adjustment of advance payments/ advances	10	2.02	-do-
9.	Miscellaneous irregularities/Cash-book	163	22.19	-do-
	<b>Total</b>	<b>624</b>	<b>76.76</b>	