

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)

Statement	Lay Out
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 2006-07.
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 2007.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07 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 2006-07.
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 2006-07.
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07 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 2007.
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)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
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^{th} stock of debt and W_i is the share of i^{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 [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

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

(Rupees in crore)

As on 31 March 2006	<u>Liabilities</u>		As on 31 March 2007
17,374.88	Internal Debt		18,363.23
	5,141.77	Market Loans bearing interest	4,994.44
	2.73	Market Loans not bearing interest	2.65
	25.40	Loans from LIC	22.23
	12,204.98	Loans from other Institutions, etc.	13,343.91
2,213.54	Loans and Advances from Central Government		2,123.32
	66.96	Pre 1984-85 Loans	0.43
	237.90	Non-plan Loans	39.69
	1,863.11	Loans for State Plan Schemes	2,035.11
	21.01	Loans for Central Plan Schemes	19.10
	24.56	Loans for Centrally Sponsored Plan Schemes	28.99
10.00	Contingency Fund		10.00
5,592.91	Small Savings, Provident Funds, etc.		5,957.73
1,442.64	Deposits		1,820.38
849.99	Reserve Funds		1,082.33
27,483.96			29,356.99
As on 31 March 2006	<u>Assets</u>		As on 31 March 2007
13,843.25	Gross Capital Outlay		16,270.85
	2,160.14	Investments in shares of Companies, Corporations, etc.	3058.05
	11,683.11	Other Capital Outlay	13212.80
3,841.06	Loans and Advances		1,825.04
	2,291.35	Loans for Power Projects	262.79
	1,247.08	Other Development Loans	1,203.85
	302.63	Loans to Government Servants, etc.	358.40
0.84	Advances		0.87
420.85	Suspense and Miscellaneous Balances		42.94
-21.05	Remittance Balances		-5.42
3,732.70	Cash		7,146.68
	0.46	Cash in Treasuries and Local Remittances	0.54
	11.99	Departmental Balances	7.46
	0.09	Permanent Cash Imprest	0.09
	3,978.71	Cash Balance Investment and other Reserve Fund Investment	7,138.32
	(-) 258.55	Deposits with Reserve Bank	0.27
5,666.31	Deficit on Government Accounts		4,076.03
	(-) 1,213.42	(i) Revenue Surplus of the Current Year	(-) 1,590.28
	6,879.73	(ii) Accumulated deficit up to preceding year	5,666.31
27,483.96	Total		29,356.99

APPENDIX III
(Refer paragraph 1.2; page 4)
ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2006-07
(Rupees in crore)

Receipts			Disbursements					
2005-06			2006-07	2005-06		2006-07	2005-06	2006-07
13,853.31	Section A: Revenue			Total			Non-Plan	Plan
	I. Revenue Receipts		17,952.43	12,639.89	I. Revenue Expenditure	13,908.03	2,454.12	16,362.15
9,078.65	Tax Revenue	10,927.76		4,579.67	General Services	4,807.85	37.20	4,845.05
2,458.56	Non-Tax Revenue	4,590.76		3,995.60	Social Services	3,030.48	1,584.92	4,615.40
1,200.97	State's share of Union	1,295.64		1,969.77	Education, Sports, Art and Culture	1,829.24	462.84	2,292.08
	Taxes and Duties				Health and Family Welfare	304.28	162.28	466.56
268.90	Non-Plan Grants	129.73		449.28	Water Supply, Sanitation, Housing and Urban Development	467.67	87.89	555.56
510.87	Grants for State Plan Schemes	630.28		484.15	Information and Broadcasting	17.82	5.14	22.96
335.36	Grants for Central Plan and Centrally Sponsored Plan Schemes	378.26		22.21	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	32.15	91.80	123.95
				86.70	Labour and Labour Welfare	74.78	29.31	104.09
				100.09	Social Welfare and Nutrition	300.61	745.66	1,046.27
				877.08	Others	3.93	-	3.93
				6.32	Economic Services	5,794.89	832.00	6,626.89
				3,814.76	Agriculture and allied activities	387.22	237.69	624.91
				536.85	Rural Development	149.89	175.51	325.40
				281.11	Irrigation and Flood Control	437.52	114.46	551.98
				496.84	Energy	3,758.36	4.00	3,762.36
				1,417.98	Industry and Minerals	16.84	144.69	161.53
				119.12	Transport	1,028.59	127.15	1,155.74
				915.37	Science, Technology and Environment	0.48	7.89	8.37
				8.88	General Economic Services	15.99	20.61	36.60
				38.61	Grants-in-aid and Contributions	274.81	--	274.81
				249.86	Revenue surplus carried over to Section B	1,590.28	-	1,590.28
-	II. Revenue Deficit carried over to Section B	-		1,213.42				
13,853.31	Total Section A		17,952.43	13,853.31		15,498.31	2,454.12	17,952.43
1,880.86	Section B – Others				II. Capital Outlay	(-) 58.61	2,486.21	2,427.60
	III. Opening Cash Balance including Permanent Advances and Cash Balance investment		3,732.70	1,612.30	General Services	-	89.90	89.90
				82.17	Social Services	-	649.35	649.35
				439.11	Education, Sports, Art and Culture	-	37.99	37.99
				23.00	Health and Family Welfare	-	21.23	21.23
				17.84	Water Supply, Sanitation, Housing and Urban Development	-	571.87	571.87
				380.69	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	3.00	3.00
				2.40	Social Welfare and Nutrition	-	8.86	8.86
				12.12	Others	-	6.40	6.40
				3.06	Economic Services	(-) 58.61	1,746.96	1,688.35
				1091.02	Agriculture and allied activities	(-) 60.99	8.09	(-) 52.90
				(-) 29.67	Irrigation and Flood Control	-	556.41	556.41
				469.15	Energy	-	785.80	785.80
				275.45	Industry and Minerals	-	4.03	4.03
				5.59	Transport	2.38	376.63	379.01
				360.50	General Economic Services	-	16.00	16.00
				10.00				

Audit Report (Civil) for the year ended 31 March 2007

Receipts				Disbursements			
2005-06			2006-07	2005-06			2006-07
289.90	IV. Recoveries of Loans and Advances		2,200.74	176.67	III. Loans and Advances Disbursed		184.72
119.72	From Power Projects	2,033.56		4.99	For Power Projects	5.00	
83.19	From Government Servants	93.89		141.56	To Government Servants	149.65	
86.99	From others	73.29		30.12	To others	30.07	
3,348.75	V. Public Debt Receipts		2,011.89	1,107.51	IV. Revenue Deficit brought down	--	--
3,308.60	Internal Debt other than Ways and Means Advances and Overdraft	1,990.28		997.00	V. Repayment of Public Debt		1,113.77
-	Net transaction under Ways and Means Advances and Overdraft	-		--	Internal Debt other than Ways and Means Advances and Overdraft	1,001.94	
40.15	Loans and Advances from Central Government	21.61		110.51	Net transaction under Ways and Means Advances and Overdraft	--	--
5,460.57	VI. Public Accounts Receipts		6,732.30	5,564.32	VI. Public Account Disbursements		5,395.14
1,165.61	Small Savings, Provident Fund, etc.	1,245.11		810.85	Small Savings, Provident Fund, etc.	880.29	
243.93	Reserve Funds	279.71		80.04	Reserve Funds	47.37	
1,893.21	Deposits and Advances	1,936.15		1,735.19	Deposits and Advances	1,558.44	
(-) 349.11	Suspense and Miscellaneous	196.60		474.93	Suspense and Miscellaneous	(-)181.32	
2,506.93	Remittances	3,074.73		2,463.31	Remittances	3,090.36	
1,213.42	VII Revenue Surplus brought down		1,590.28	3,732.70	VII. Cash Balance at end		7,146.68
				0.46	Cash in Treasuries and Local Remittances	0.54	
				(-) 258.55	Deposits with Reserve Bank	0.27	
				12.08	Departmental Cash Balance including Permanent Advances, etc.	7.55	
				3,978.71	Cash Balance Investment	7,138.32	
12,193.50	Total - Section B		16,267.91	12,193.50	Total		16,267.91

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

		(Rupees in crore)
2005-06	Sources	2006-07
13,853.31	Revenue Receipts	17,952.43
289.90	Recoveries of Loans and Advances	2,200.74
2,241.24	Increase in Public debt	898.12
- 103.75	Net Receipts from Public Account -	1,337.16
	354.76 Increase in Small Savings, Provident Funds, etc.	364.82
	158.02 Increase in Deposits and Advances	377.71
	163.89 Increase in Reserve funds	232.34
- 824.04	Net effect of Suspense and Miscellaneous transactions	377.92
	43.62 Net effect of Remittance transactions (-) 15.63	(-) 15.63
16,280.70	Total	22,388.45
2005-06	Application	2006-07
12,639.89	Revenue expenditure	16,362.15
176.67	Lending for development and other purposes	184.72
1,612.30	Capital expenditure	2,427.60
1,851.84	Increase in cash balance	3,413.98
16,280.70	Total	22,388.45

Explanatory Notes for Statements I, II and III:

1. The abridged accounts in the foregoing Statements 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 Statement-I, 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 a difference of Rs 12.58 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank" (July 2007).

Appendix V
(Refer paragraph 1.2; page 4)

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

	2002-03	2003-04	2004-05	2005-06	2006-07
Part A. Receipts					
1. Revenue Receipts	8,657	9,843	11,149	13,853	17,952
(i) Tax Revenue	5,550 (64)	6,348 (64)	7,440(67)	9,079(65)	10,928 (61)
Taxes on Sales, Trade, etc.	3,337 (60)	3,838 (61)	4,761(64)	5,604(62)	6,853 (63)
State Excise	879 (16)	923 (15)	1,013(14)	1,107(12)	1,217 (11)
Taxes on Vehicles	114 (2)	132 (2)	140(2)	172(2)	224 (2)
Stamps duty and Registration fees	541 (10)	696(11)	727(10)	1,340(15)	1,765 (16)
Land Revenue	10	20	12	13	13 (-)
Taxes on goods and passengers	653 (12)	660 (10)	705(10)	758 (8)	738 (7)
Taxes and duties on Electricity	1	59 (1)	62(1)	62(1)	98 (1)
Other Taxes	15	20	20	23	20
(ii) Non-Tax Revenue	1,808 (21)	2,223 (23)	2,544(23)	2,458(18)	4,591 (26)
(iii) State's share in Union taxes and duties	756 (9)	601 (6)	619(6)	1,201(9)	1,296 (7)
(iv) Grants-in-aid from Government of India	543 (6)	671 (7)	545(5)	1,115(8)	1,138 (6)
2. Misc. Capital Receipts	-	-	-	-	-
3. Total Revenue and Non debt capital receipt (1+2)	8,657	9,843	11,149	13,853	17,952
4. Recoveries of Loans and Advances	106	156	157	290	2,201
5. Public Debt Receipts	3,649	6,285	4,474	3,349	2,012
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,400 (93)	5,864 (93)	4,178(93)	3,309(99)	1,990 (99)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India ¹	249 (7)	421 (7)	296(7)	40(1)	22 (1)
6. Total Receipts in the Consolidated Fund (3+4+5)	12,412	16,284	15,780	17,492	22,165
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	4,921	7,662	5,973	5,461	6,732
9. Total receipts of the State (6+7+8)	17,303	23,946	21,754	22,953	28,897
Part B. Expenditure					
10. Revenue Expenditure	9,342	10,117	11,407	12,640	16,362
Plan	1,049 (11)	1,124 (11)	1,453(13)	2,015(16)	2,454 (15)
Non-plan	8,293 (89)	8,993 (89)	9,954(87)	10,625(84)	13,908 (85)
General Services (including Interests payments)	3,995 (43)	4,368 (43)	4,898(43)	4,580(36)	4,845 (30)
Economic Services	2,532 (27)	2,706(27)	3,199(28)	3,815(31)	6,627 (40)
Social Services	2,809 (30)	2,995 (30)	3,218(28)	3,995(32)	4,615 (28)
Grants-in-aid and contributions	6	48	92(1)	250(1)	275 (2)
11. Capital Expenditure	436	386	897	1,612	2,428
Plan	846 (194)	1,054 (273)	1,142(127)	1,652(102)	2,486 (102)
Non-plan	(- 410 (-) 94)	(- 668 (-) 173)	(- 245 (-) 27)	(-40 (-) 2)	(- 59 (-) 2)
General Services	45 (10)	66 (17)	58(6)	82(5)	90 (4)
Economic Services	176 (41)	26 (7)	552(62)	1,091(68)	1,689 (68)
Social Services	215 (49)	294 (76)	287(32)	439(27)	649 (26)
12. Disbursement of Loans and Advances	456	2429	208	177	185
13. Total (10+11+12)	10,234	12,932	12,512	14,429	18,975
14. Repayments of Public Debt	1,932	3,790	3,014	1,107	1,114
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,096 (57)	1,733 (46)	1,307(43)	997(90)	1,002 (90)
Net transactions under Ways and Means Advances and Overdraft	585 (30)	-	--	-	-
Loans and Advances from Government of India	251 (13)	2,057 (54)	1,707(57)	110(10)	112 (10)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	12,166	16,722	15,526	15,536	20,089
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Accounts disbursements	5,289	6,573	5,031	5,564	5,395
19. Total disbursement by the State (16+17+18)	17,425	23,295	20,557	21,100	25,484
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-) 685	(-) 274	(-) 258	(+) 1,213	(+) 1,590
21. Fiscal Deficit (3+4-13) / Surplus	(-)1,471	(-) 2,933	(-) 1,206	(-) 286	(+) 1,179
22. Primary Deficit (-)/surplus (+) (21-23)	(+)475	(-) 820	1,029	1,814	(+) 3,444
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1,946	2,113	2,235	2,100	2,265
24. Arrears of Revenue (Percentage of Tax and non-tax Revenue Receipts)	577(8)	851 (6)	1,087 (11)	1,432 (12)	1,602 (10)
25. Financial Assistance to local bodies etc.	608	727	518	842	922
26. Ways and Means Advances (WMA)/Overdraft availed (days)	71	27	-	-	-
27. Interest on WMA/Overdraft	3.83	0.26	-	-	-
28. Gross State Domestic Product (GSDP)²	69,653	78,816	89,431	1,00,676	1,16,247
29. Outstanding Debt (year end)	19,227	22,194	24,255	27,023	28,616
30. Outstanding guarantees including interest (year end)	7,690	5,907	4,249	5,644	5,074
31. Maximum amount guaranteed (year end)	12,461	9,457	6,742	8,448	12,694
32. Number of incomplete projects	6	5	25	22	20
33. Capital blocked in incomplete projects	9.50	35.25	105.75	43.65	36.30

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

¹ Includes Ways and Means Advances from GOI.

² Revised figures of GSDP for the period 2002-03 to 2006-07 adopted as provided in Budget of Haryana Government for the year 2007-08.

APPENDIX VI

Outcome indicators of the States' Own Fiscal Correction Path

(Reference: Paragraph 1.2.1.2 Page 5)

	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.
A. STATE REVENUE ACCOUNT:							
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
7. Total Central Transfer (4 to 5)	1,204.10	1,164.54	1,929.97	2,183.39	2,380.00	2,615.00	2,935.00
8. Total Revenue Receipts (3+7)	8,675.64	11,149.06	12,645.80	13,746.65	15,260.00	17,000.00	18,935.00
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
16. Total revenue Expenditure (9+10)	9,557.38	11,407.10	13,249.13	14,066.66	15,425.00	17,000.00	18,730.00
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. CONSOLIDATED REVENUE ACCOUNT							
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
4. Total (1 to 3)	1,391.84	2,361.58	2,269.91	2,875.00	2,802.52	2,731.18	2,691.04
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
C. CONSOLIDATED DEBT							
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
2. Total outstanding guarantee of which (a) guarantee on account of budgeted borrowing and SVP borrowings	7,384.65	4,209.49	3,999.02	3,799.07	3,600.00	3,400.00	3,200.00
D. CAPITAL ACCOUNT							
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	-	-	-	-	-	-	-
E. GROSS FISCAL DEFICIT (GFD)							
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	2005-06	8	35.51	8	35.51	0	0.00
2	Urban Development	1998-99	15	569.21	0	0.00	15	569.21
		1999-2000	124	677.67	9	45.90	115	631.77
		2000-01	132	1,094.00	0	0.00	132	1,094.00
		2001-02	457	1,478.26	0	0.00	457	1,478.26
		2002-03	299	3,489.08	6	56.50	293	3,432.58
		2003-04	202	3,399.85	16	180.83	186	3,219.02
		2004-05	194	4,761.51	77	469.98	117	4,291.53
		2005-06	561	10,127.05	141	893.25	420	9,233.80
3	Irrigation	1998-99	2	100.00	2	100.00	0	0.00
		1999-2000	2	120.00	2	120.00	0	0.00
		2000-01	3	321.68	3	321.68	0	0.00
		2001-02	3	382.69	3	382.69	0	0.00
		2002-03	1	143.00	1	143.00	0	0.00
		2003-04	3	2,282.62	1	143.00	2	2,139.62
		2004-05	7	2,561.86	1	143.00	6	2,418.86
		2005-06	12	7,213.77	3	2,743.94	9	4,469.83
4	Power	2001-02	5	2,537.36	0	0.00	5	2,537.36
		2002-03	5	1,880.30	0	0.00	5	1,880.30
		2003-04	8	5,392.87	0	0.00	8	5,392.87
		2004-05	60	995.38	0	0.00	60	995.38
		2005-06	2	1,873.50	0	0.00	2	1,873.50
5	Agriculture	2004-05	6	1,881.00	6	1,881.00	0	0.00
		2005-06	20	9,480.00	20	9,480.00	0	0.00
6	Rural Development	2000-01	2	22.36	2	22.36	0	0.00
		2001-02	8	77.86	7	64.33	1	13.53
		2002-03	11	102.75	10	101.06	1	1.69
		2003-04	9	1,766.43	9	1,766.43	0	0.00
		2004-05	7	1,120.65	0	0.00	7	1,120.65
		2005-06	248	3,617.80	121	698.63	127	2,919.17
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	44	15,811.82	3	100.84	41	15,710.98
8	Economical and Statistical Advisor	2001-02	10	25.22	10	25.22	0	0.00
		2004-05	29	12.15	18	10.15	11	2.00
		2005-06	60	20.83	11	8.84	49	11.99
9	Medical	2002-03	1	100.00	0	0.00	1	100.00
		2003-04	3	77.78	1	69.47	2	8.31
		2004-05	6	129.68	5	73.20	1	56.48
		2005-06	15	1,047.99	10	836.38	5	211.61
10	Education	2003-04	236	3,912.63	230	3,860.29	6	52.34

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)
		2004-05	7	220.13	4	174.38	3	45.75
		2005-06	305	20,992.22	275	13,261.85	30	7,730.37

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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	2001-02	8	372.72	8	372.72	0	0.00
		2002-03	3	0.45	3	0.45	0	0.00
		2005-06	6	27.70	6	27.70	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	23	535.28	2	9.90	21	525.38
		2004-05	20	1,642.66	2	67.70	18	1,574.96
		2005-06	74	1,480.26	1	40.27	73	1,439.99
13	Technical Education	2004-05	3	1,405.00	2	530.00	1	875.00
		2005-06	43	3,298.27	43	3,298.27	0	0.00
14	Sports	2001-02	1	1.65	1	1.65	0	0.00
		2002-03	3	20.50	3	20.50	0	0.00
		2003-04	7	148.56	7	148.56	0	0.00
		2004-05	25	320.70	23	289.71	2	30.99
		2005-06	7	100.15	3	61.65	4	38.50
15	Science and Technology	2003-04	4	376.20	0	0.00	4	376.20
		2004-05	6	248.85	0	0.00	6	248.85
		2005-06	7	224.14	0	0.00	7	224.14
16	Ecology and Environment	2004-05	5	15.74	0	0.00	5	15.74
17	Tourism	2005-06	8	42.00	8	42.00	0	0.00
18	Public Health	2001-02	4	560.71	1	231.37	3	329.34
		2002-03	40	2,495.83	36	799.30	4	1,696.53
		2003-04	234	10,684.74	41	1,508.82	193	9,175.92
		2004-05	457	17,999.08	99	3,735.80	358	14,263.28
19	Art and Culture	2005-06	4	15.27	1	0.27	3	15.00
20	Animal Husbandry	2005-06	13	469.25	13	469.25	0	0.00
21	Fisheries	2001-02	1	1.45	1	1.45	0	0.00
		2002-03	19	275.14	18	274.86	1	0.28
		2004-05	37	354.92	17	305.53	20	49.39
		2005-06	54	352.59	0	0.00	54	352.59
22	Non-Conventional Sources of Energy	1993-94	1	1.99	0	0.00	1	1.99
		2003-04	5	143.58	5	143.58	0	0.00
		2004-05	10	107.71	7	93.07	3	14.64
		2005-06	25	397.56	16	326.70	9	70.86
23	Village and Small Scale Industries	1998-99	1	11.85	1	11.85	0	0.00
		2000-01	1	0.14	0	0.00	1	0.14
		2004-05	1	10.00	1	10.00	0	0.00
		2005-06	21	7,538.80	7	385.90	14	7,152.90
24	Civil Aviation	2005-06	24	39.50	24	39.50	0	0.00
Total Say			4,396	1,82,600.77 Rs 1,826.01 crore	1,415	51,462.04 Rs 514.62 crore	2,981	1,31,138.73 Rs 1,311.39 crore

Appendix VIII
(Refer paragraph 1.5.6; page 21)

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

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1.	Municipal Committee, Bahadurgarh	1986-87	35.93
		1993-94	34.08
		1996-97	50.00
		1997-98	25.95
		1999-2000	49.50
		2000-01	48.93
		2003-04	304.10
		2004-05	33.12
		2005-06	221.34
		2006-07	51.00
2.	Municipal Committee, Bhiwani	1987-88	36.40
		1988-89	33.25
		1989-90	36.00
		1995-96	50.00
		1997-98	27.56
		1998-99	72.00
		1999-2000	1,156.87
		2000-01	247.58
		2002-03	169.48
		2003-04	182.25
2004-05	47.90		
2005-06	118.21		
2006-07	32.53		
3.	Municipal Committee, Karnal	1982-83	7.00
		1988-89	32.61
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2001-02	57.73
		2002-03	62.67
		2003-04	39.84
		2004-05	52.72
		2005-06	138.41
2006-07	52.51		
4.	Municipal Committee, Narnaul	1988-89	25.30
		1989-90	28.63
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2001-02	75.88
		2004-05	49.30
		2005-06	192.58
2006-07	201.00		

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
5.	Municipal Committee, Rohtak	1987-88	34.00
		1988-89	37.61
		1989-90	32.35
		1996-97	25.08
		1997-98	78.44
		1999-2000	266.56
		2000-01	197.41
		2001-02	101.20
		2002-03	155.48
		2003-04	162.45
		2004-05	140.58
		2005-06	301.32
2006-07	219.58		
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		
7.	Municipal Committee, Sonipat	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		
8.	Municipal Committee, Jagadhari	2004-05	33.46
		2005-06	54.92
9.	Municipal Committee, Panipat	1996-97	65.00
		1998-99	528.00
		1999-2000	306.30
		2000-01	146.26
		2002-03	55.65
		2003-04	78.09
		2004-05	57.06
		2005-06	238.95
2006-07	50.23		

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
10.	Municipal Committee, Gurgaon	1996-97	31.69
		1997-98	42.78
		1998-99	471.25
		1999-2000	235.76
		2000-01	170.38
		2002-03	34.96
		2003-04	86.01
		2004-05	42.32
		2005-06	217.18
11.	Municipal Committee, Yamunanagar	1998-99	350.00
		1999-2000	578.66
		2000-01	172.96
		2001-02	273.05
		2002-03	419.51
		2003-04	26.77
		2004-05	43.33
		2005-06	104.61
		2006-07	36.40
12.	Municipal Committee, Palwal	1995-96	50.00
		1998-99	30.00
		1999-2000	105.00
		2000-01	62.75
		2003-04	41.49
		2004-05	38.05
		2005-06	214.68
13.	Municipal Committee, Charkhi Dadri	1995-96	33.33
		1999-2000	50.00
		2000-01	43.14
		2001-02	50.00
		2004-05	26.33
		2005-06	53.65
		2006-07	71.05
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
15.	Municipal Committee, Barwala	1996-97	33.33
		1999-2000	50.00
		2000-01	31.04
		2001-02	70.54
		2005-06	40.98

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
16.	Municipal Committee, Thanesar	1997-98 1999-2000 2000-01 2002-03 2003-04 2004-05 2005-06 2006-07	31.81 26.76 80.81 126.28 31.01 163.32 89.72 51.00
17.	Municipal Committee, Ambala City	1998-99 2000-01 2002-03 2003-04 2005-06 2006-07	70.25 676.27 145.80 208.56 148.50 26.70
18.	Municipal Committee, Ambala Cantt.	2002-03 2005-06	26.43 239.80
19.	Municipal Committee, Kurukshetra	1998-99 2005-06 2006-07	33.75 133.48 180.00
20.	Municipal Committee, Kaithal	1998-99 1999-2000 2000-01 2003-04 2004-05 2005-06 2006-07	62.25 638.42 98.95 198.12 33.98 103.66 176.00
21.	Municipal Committee, Gannaur	2002-03 2006-07	41.16 40.00
22.	Municipal Committee, Gohana	2003-04 2005-06 2006-07	119.24 69.99 116.98
23.	Municipal Committee, Bawani Khera	1998-99 1999-2000	32.03 40.00
24.	Municipal Committee, Kharkhoda	1998-99 2005-06	50.00 46.41
25.	Municipal Committee, Pehowa	1999-2000 2000-01 2001-02 2002-03	36.16 41.81 32.67 50.00
26.	Municipal Committee, Jhajjar	1999-2000 2004-05 2005-06	180.00 21.48 169.09
27.	Municipal Committee, Safidon	2000-01 2003-04 2004-05	81.62 110.28 95.15

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
28.	Municipal Committee, Sirsa	2001-02	48.66
		2002-03	127.27
		2003-04	26.06
		2004-05	29.47
		2005-06	297.76
		2006-07	30.85
29.	Municipal Committee, Dabwali	2002-03	140.23
		2003-04	158.58
30.	Municipal Committee, Taoru	1999-2000	40.00
		2005-06	59.95
31.	Municipal Committee, Uchana	1999-2000	30.00
		2006-07	46.22
32.	Municipal Committee, Asandh	1999-2000	120.00
		2003-04	74.54
		2004-05	44.06
33.	Municipal Committee, Naraingarh	1999-2000	34.79
		2002-03	59.62
		2005-06	70.10
34.	Municipal Committee, Kalanaur	1999-2000	40.00
		2005-06	42.32
		2006-07	47.07
35.	Municipal Committee, Tosham	1999-2000	28.40
36.	Municipal Committee, Ratia	1999-2000	30.00
		2005-06	141.32
37.	Municipal Committee, Shahabad	2000-01	73.04
		2003-04	158.64
38.	Municipal Committee, Ladwa	2000-01	45.16
		2006-07	44.74
39.	Municipal Committee, Tohana	2001-02	137.98
		2005-06	25.21
40.	Municipal Committee, Meham	2000-01	31.06
		2003-04	64.41
		2005-06	54.02
		2006-07	40.00
41.	Municipal Committee, Sohna	2000-01	37.58
42.	Municipal Committee, Narwana	2000-01	60.58
		2003-04	51.00
		2004-05	48.61
		2005-06	79.92
		2006-07	84.68

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
43.	Municipal Committee, Hansi	2000-01	108.50
		2001-02	105.25
		2002-03	83.89
		2003-04	138.08
		2004-05	32.70
		2005-06	108.10
		2006-07	51.17
44.	Municipal Committee, Mohindergarh	2000-01	38.55
		2005-06	61.26
45.	Municipal Committee, Jind	2000-01	135.63
		2001-02	73.50
		2002-03	57.39
		2003-04	25.01
		2004-05	41.85
		2005-06	133.74
		2006-07	26.35
46.	Municipal Committee, Fatehabad	2000-01	50.23
		2002-03	40.16
		2004-05	89.71
		2005-06	222.22
		2006-07	33.33
47.	Municipal Committee, Ellenabad	2000-01	43.10
		2005-06	41.22
48.	Municipal Council, Panchkula	2001-02	116.06
		2005-06	160.54
		2006-07	27.04
49.	Municipal Committee, Cheeka	2003-04	158.28
		2004-05	81.00
50.	Municipal Committee, Indri	2003-04	74.01
		2005-06	54.21
		2006-07	46.51
51.	Municipal Committee, Pinjore	2003-04	34.60
52.	Municipal Committee, Bawal	2006-07	40.00
53.	Municipal Committee, Hisar	2006-07	49.28
54.	Municipal Committee, Hodal	2006-07	40.00
55.	Municipal Committee, Kalka	2006-07	25.06
56.	Municipal Committee, Kalayat	2006-07	47.05
57.	Municipal Committee, Nuh	2006-07	40.00
58.	Municipal Committee, Pundri	2006-07	47.07
59.	Municipal Committee, Pinjore	2006-07	73.93
60.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
61.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
62.	Software Technology Park of India, New Delhi	2002-03	250.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
63.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
64.	District Council for Child Welfare, Rewari	1999-2000	38.75
65.	Fish Farm Development Agency, Gurgaon	2000-01	45.85
66.	Charitable Endowment, Haryana, Manimajra	2001-02 2002-03	478.00 478.00
67.	Society for I.T. Initiative fund for e-Governance, Chandigarh	2002-03 2003-04 2004-05	165.55 60.00 25.00
68.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
69.	Board of Trustees (SOS) Childrens Villages Bal Gram Rai (at Chandigarh)	2003-04	240.00
70.	Saket Hospital, Panchkula	2004-05	50.00
71.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
72.	Fish Farm Development Agency Hisar	2005-06	42.54
73.	Haryana State Council of Science and Technology	2005-06	170.00
74.	Blood Transfusion Council, Panchkula	2005-06	150.00
75.	Haryana Rajya Sainik Board, Panchkula	2006-07	30.00
76.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07	49.89
77.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
Private Aided Colleges			
78.	S.L.D.A.V. College of Education, Ambala City	2005-06 2006-07	40.93 46.25
79.	SM Lubana Khalsa Girls College, Barara (Ambala)	2006-07	56.95
80.	M.P.N. College, Mullana (Ambala)	2005-06 2006-07	54.29 58.40
81.	Maharaja Aggarsein College, Jagadhari	2003-04 2004-05 2005-06 2006-07	49.13 41.68 44.55 53.10
82.	DAV College, Sadhaura, Yamunanagar	2006-07	55.25
83.	APJ Saraswati College of Education, Charkhi Dadri	2003-04 2005-06 2006-07	40.73 43.99 28.20

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
84.	B.L.J. Suiwala College, Tosham (Bhiwani)	2003-04 2005-06 2006-07	30.20 30.63 38.10
85.	RLS College of Education, Sidhrawali (Gurgaon)	2006-07	50.55
86.	DAV Centenary College, Faridabad	2005-06 2006-07	66.70 73.90
87.	Saraswati Mahila Mahavidyala, Palwal	2005-06 2006-07	57.30 53.55
88.	SD Mahila Mahavidyalya, Hansi (Hisar)	2002-03 2003-04 2004-05 2005-06 2006-07	54.66 61.26 49.93 56.85 67.25
89.	CR College of Education, Hisar	2004-05 2006-07	31.44 37.85
90.	SD Mahila Mahavidyalya, Narwana (Jind)	2006-07	36.55
91.	DAV College, Pundri (Kaithal)	2006-07	59.78
92.	DAV College, Cheeka (Kaithal)	2006-07	69.23
93.	Kanya Mahavidyalya, Dhand (Kaithal)	2006-07	61.05
94.	Bhagwan Parshu Ram College, Kurukshetra	1999-2000 2000-01 2002-03 2003-04 2004-05 2005-06 2006-07	37.30 44.30 44.30 67.43 56.99 68.09 76.60
95.	RDS Public Girls College, Rewari	2004-05 2005-06 2006-07	43.28 57.92 60.10
96.	SP College of Education, Rewari	2003-04 2004-05 2005-06 2006-07	26.95 26.99 25.33 33.25
97.	CR College of Education, Rohtak	2006-07	41.65
98.	MK Jat Kanya Mahavidyalya, Rohtak	2006-07	78.95
99.	Guru Hari Singh Mahavidyalya, Jiwan Nager, Sirsa	2006-07	40.85
100.	Vaish Arya Kanya Mahavidyalya, Bhadurgarh (Jhajjar)	2006-07	33.05
101.	M.A College for Women, Jhajjar	2006-07	61.10

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
102.	TR College of Education, Sonipat	2000-01 2003-04 2004-05 2005-06 2006-07	29.10 26.09 27.68 31.34 32.75
103.	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2005-06 2006-07	63.12 70.10
104.	DAV College, Naneola (Ambala)	2006-07	32.75
105.	APJ Saraswati KMV, Charkhi Dadri	2006-07	49.35
106.	Vaish College of Education, Rohtak	2004-05	26.61
107.	MLN College, Yamunanagar	2006-07	208.60
108.	KM College of Education, Bhiwani	2006-07	30.98
109.	Dr. Ganesh Dass DAV College of Education, Karnal	2006-07	36.40
110.	Vaish girls College, Smalkha	2006-07	28.45
111.	Vaish College, Rohtak	2006-07	113.55
112.	Hindu College of Education, Sonipat	2006-07	47.75
113.	TR Girls College, Sonipat	2006-07	37.70
114.	Kanya Mahavidyalaya, Kharkhoda	2006-07	27.75

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 Reports
1.	Haryana Khadi and Village Industries (Board), Manimajra, Chandigarh	2002-03 to 2006-07	2005-06 to 2006-07	2004-05	2002-03	2002-03	*
2.	Haryana Labour Welfare Board, Chandigarh	2002-03 to 2007-08	2005-06 to 2006-07	2004-05	2004-05	2004-05	*
3.	Haryana Urban Development Authority, Panchkula	2002-03 to 2006-07	2006-07	2005-06	2005-06	2004-05	-
4.	Haryana Housing Board, Panchkula	2004-05 to 2008-09	2006-07	2005-06	2005-06	2003-04	*
5.	Haryana State Agricultural Marketing Board, Panchkula	2005-06 to 2009-10	2006-07	2005-06	2004-05	Not yet submitted	
6.	Mewat Development Agency, Nuh, (Gurgaon)	2005-06 to 2009-10	2004-05 to 2006-07	2003-04	2003-04	Not applicable	-
7.	Haryana State Legal Service Authority, Chandigarh	1996-97 to 2000-01 ³	2006-07	2005-06	2005-06	-	*
8.	Haryana Urdu Akademi, Panchkula	2001-02 to 2005-06	1996-97 to 2005-06	-	-	-	-

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

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

Appendix X

(Refer paragraph 1.5.8; page 22)

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

Sr. No.	Name of the Department	Total number of bodies	Did not render the accounts/ year of accounts	Did not render accounts in prescribed format	Did not utilise 50 per cent of grants given in a year	Which diverted/ misutilised the funds (including grants released by GOI)/amount diverted/misutilised	Defaulted repayment of loans/amount overdue (Rupees in crore)	Which did not maintain cash book/maintained irregularly	Which did not invest its surplus funds/ retained huge balance in cash chest/ average amount of surplus funds	Any other interesting point noticed from the audit of accounts	Grant paid (Rupees in crore)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Medical	13	13	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.20
2.	Technical Education	14	14	Nil	Nil	Nil	Nil	Nil	Nil	Nil	60.97
3	Sports	19	19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.45
4.	Urban Development	76	76	Nil	Nil	Nil	Nil	Nil	Nil	Nil	162.31
5.	Rural Development	20	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	64.35
6.	Education	96	96	Nil	Nil	Nil	Nil	Nil	Nil	Nil	89.00
7.	Science and Technology	2	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.94
8.	Animal Husbandry	3	2	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.85
9	Public Relations & Cultural Affairs	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.02
	Total	244	220	-	-	-	-	-	-	-	390.09

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 2007

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)	2 (3.02)	1 (0.20)	-	-	6 (10.26)
Education	15 (7.89)	5 (4.35)	4 (2.47)	5 (2.47)	3 (1.88)	3 (1.80)	35 (20.86)
Fisheries	1 (8.06)	-	-	-	-	-	1 (8.06)
Forest	1 (0.15)	9 (14.01)	1 (0.55)	6 (1.12)	1 (0.15)	-	18 (15.98)
Irrigation	19 (14.30)	14 (3.41)	12 (0.41)	28 (6.52)	18 (6.94)	4 (0.19)	95 (31.77)
Labour and Employment	-	-	-	2 (0.16)	-	-	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	1 (0.87)	-	-	-	-	-	1 (0.87)
Technical Education	13 (50.92)	4 (13.00)	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)
Total	74 (104.88)	36 (47.81)	22 (8.14)	49 (23.28)	23 (9.00)	8 (2.71)	(212) 195.82

(Figures in bracket are Rupees in lakh)

Appendix X1 (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 2007

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	26	15.28	8	5.51	1	0.07
Fisheries	-	-	-	-	1	8.06
Forest	3	4.70	1	0.15	14	11.13
Irrigation	62	11.34	27	8.48	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	1	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	-	-	-	-
Total	130	96.94	55	51.28	27	47.60

Appendix XII

(Refer paragraph 1.7.2.1; page 23)

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 ³	1985-86	2.53
		(ii) Seed Depot Scheme ⁴	1987-88	NA
Printing and Stationery	1	Text Book Organisation	2003-04	(-) 0.41
Transport	1	Haryana Roadways	2001-02	344.44
Animal Husbandry	1	Veterinary Vaccine Institute, Hisar	2002-03	*
Food and Supplies	1	Grain Supply Scheme	2004-05	1,337.98
Total				1,684.54

* Less than Rs. 1.00 crore (Rs 0.19 lakh)

³ 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 2006-07)	Accumulated Loss	Year of Account
		(Rupees in crore)		
I.	Statutory Corporations			
1	Haryana Financial Corporation, Chandigarh.	35.38	147.80	2006-07
II.	Government Companies			
1.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	198.11	2002-03
2.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	6.00	2004-05
3.	Haryana Tanneries Limited, Chandigarh.	1.17	10.56	2005-06
4.	Haryana Scheduled Castes and Finance Development Corporation Limited, Chandigarh.	18.64	2.18	2002-03
5.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	12.66	6.34	2001-02
6.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	803.79	201.58	2005-06
7.	Haryana Power Generation Limited, Panchkula.	1,292.09	86.94	2004-05
8.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	236.39	601.11	2005-06
9.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	161.10	758.41	2005-06
10.	Pig Iron Project, Hisar.	0.17	0.04	2004-05
11.	Haryana State Small Industries and Export Corporation, Ltd. Chandigarh.	1.81	20.29	2003-04
12.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	113.70	41.60	2005-06
Total		2,690.16	2,080.96	

Appendix XIV
(Refer paragraph 2.3.2; page 39)

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.	6-Finance	2049-Interst payments 04-Interest on Loans and Advances from Central Government 101-Interest on Loans for State/Union Territory Plan Schemes 109-Interest on State Plan Loans consolidated in terms of recommendations of 12 th Finance Commission	142.25	20.78 (14.61)
2.	8-Buildings and Roads	2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 99- Maintenance and Repairs	78.03	78.03 (No Expenditure)
3.		3054-Roads and Bridges 04-District and other Roads 337-Road Works 99-District Roads	35.10	17.15 (48.86)
4.		4059-Capital Outlay on Public Works 60-Other Buildings 051-Construction 96-Jails	24.53	11.25 (45.86)
5.		9-Education	2202-General Education 03-University and Higher Education 103-Government Colleges and Institutes 99-Institutes	78.76
6.	10-Medical and Public Health	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 93- Rural Water Supply	127.62	16.89 (13.23)
7.		02-Sewerage and Sanitation 101-Urban Sanitation Services 92-Sewerage Treatment YAP	20.50	12.55 (61.22)
8.	11-Urban Development	2217-Urban Development 80-General 800-Other Expenditure 79-Urban Infrastructure Development Scheme for Small and Medium Town	33.84	33.84 (No Expenditure)
9.		80-Jawahar Lal Nehru National Urban Renewal Mission	20.77	13.50 (65.00)
10.	12-Labour and Employment	2230- Labour and Employment 02-Employment Service 101- Employment Services 92-Staff for Employment Exchange and Unemployment Allowance to Un-educated Youths	36.05	20.03 (55.56)

Sr. No.	Number and name of grants/appropriations	Major/Minor Head of Account, etc.	Original provision	Savings (per cent)	
			(Rupees in crore)		
11.	14-Food and Supplies	4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 99-Grain Supply Scheme	1,209.35	321.61 (26.59)	
12.		97-Interest on Capital	42.00	24.52 (58.38)	
13.	15-Irrigation	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 98-Execution Irrigation	113.92	36.04 (31.64)	
14.		101-Maintenance and Repairs 98-Other Maintenance Expenditure	21.11	12.51 (59.26)	
15.		18-Non-Commercial Irrigation Projects 001-Direction and Administration 97- Execution Irrigation	29.68	28.09 (94.64)	
16.		01-Multi Purpose River Project (Commercial) 001-Direction and Administration 97-Execution Irrigation	21.34	15.70 (73.57)	
17.		97-Special Revenue Staff	12.43	11.29 (90.83)	
18.		2801-Power 05-Transmission and Distribution 800-Other Expenditure 98-Accelerated Development Programme	13.00	13.00 (No Expenditure)	
19.		4701-Capital Outlay on Major and Medium Irrigation 80-General 800-Other Expenditure 97-Liability of Completed Projects	25.00	25.00 (No Expenditure)	
20.		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)	60.00	23.13 (38.55)
21.			Public Debt	6003-Internal Debt of the State Government 107-Loans from the State Bank of India and Other Banks	1,102.00
22.	25-Loans and Advances by State Government	110-Ways and Means Advances from the Reserve Bank of India	100.00	100.00 (No Expenditure)	
23.		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 th Finance Commission	124.51	27.84 (22.37)	
24.		101-Block Loans	28.36	20.92 (73.77)	
25.		6702-Loans for Minor Irrigation 800-Other Loans 99-Loans to MITC for payment of compensation to its retrenched employees	15.00	15.00 (No Expenditure)	
26.	25-Loans and Advances by State Government	6801-Loans for Power Projects 205-Transmission and Distribution 95-Loans for Accelerated Power Development Programme (APDP)	13.00	13.00 (No Expenditure)	

Appendix XV
(Refer paragraph 2.3.9; page 42)

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 original provision

Sr. No.	Number and name of grants/appropriations	Major/Minor Head of Account, etc.	Budget provision		
			Original	Final	Percentage
			(Rupees in crore)		
1.	3-Home	255-Police 101-Criminal Investigation and Vigilance 99-Criminal Investigation Department and State Crime Record Bureau	25.91	32.94	27.13
2.	4-Revenue	2245-Relief on account of Natural Calamities 80-General 800-Other expenditure 99-Hail Storm Relief	55.33	70.85	28.05
3.		02-Flood, Cyclones, etc. 101-Gratuitous Relief 97-Supply of seeds, fertilizers and agricultural implements	2.00	11.98	499.00
4.		122-Repairs and restoration of damaged irrigation and flood control works	10.00	25.00	150.00
5.	5-Excise and Taxation	2040-Taxes on Sales, Trade, etc. 101-Collection Charges 99-Field Staff	19.23	25.24	31.25
6.	6-Finance	2049-Interest Payments 01-Interest of Internal Debt 200-Interest on Other Internal Debts 92-Interest on Loans from NCRPB	11.65	17.67	51.67
7.	8-Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads 337-Road Works 98-Rural Roads	82.19	108.56	32.08
8.		96-Grants-in-Aid to HUDCO for repayment of Road Works due to shortfall in Toll Collection	Nil	30.12	-
9.		2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs 99-Other Maintenance Expenditure 88-General Maintenance and Repairs	4.00	14.01	250.25
10.		5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works	10.00	42.99	329.90
11.		4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education 104-Polytechnics 99-Polytechnics Buildings	8.00	20.86	160.75
12.	9-Education	2202-General Education 01-Elementary Education 101-General Primary Schools 90-Sarva Shiksha Abhiyan	70.00	91.25	30.36
13.		800-Other Expenditure 96-Mid-Day Meal for Primary School Children	57.52	70.59	22.72

			Budget provision		
			Original	Final	Percentage
14.		95-Edusat Project for Elementary Education	10.00	16.79	67.90
15.		02-Secondary Education 109-Government Secondary Schools 89-Edusat Project for Secondary Education	10.50	29.36	179.62
16.		053-Maintenance of Buildings 99-Addition and Alterations in Government Schools	12.00	18.59	54.92
17.		03-University and Higher Education 102-Assistance to Universities 92-Setting up of Bhagat Phool Singh Women University at Khanpur Kalan (Sonipat)	Nil	14.70	-
18.		104-Assistance to Non-Government Colleges and Institutes 98-Introduction of pension scheme for Non-Government aided colleges	6.50	12.07	85.69
19.	10-Medical and Public Health	2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programme 97- Rural Water Supply Programme	95.70	112.20	17.24
20.		2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospitals and Dispensaries 96-Improvement and Expansion of Hospitals	2.00	14.00	600.00
21.		4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 87-National Capital Region	78.20	99.87	27.71
22.		96-Desert Development Programme	6.00	13.70	128.33
23.		98-Accelerated Rural Water Supply	31.50	49.50	57.14
24.	12-Labour and Employment	2230- Labour and Employment 03-Training 003-Training of Craftsmen and Supervisors 69-Grants-in-aid to Societies	Nil	5.56	-
25.	13-Social Welfare and Rehabilitation	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Schedules Castes 277-Education 95-Scholarship/opportunity to Scheduled Castes Students studying in 6 th to 8 th Classes	5.82	15.80	171.48
26.		91-Award of stipend reimbursement of tuitions and exam fee for SC students in 9 th to 12 th Classes	6.20	11.29	82.10
27.		800-Other Expenditure 82-Indira Gandhi Priyadarshani Vivah Shagun Yojna	8.13	22.26	173.80
28.		03-Welfare of Backward Classes 277-Education 99-Award of Stipends-Reimbursement of tuition fee to Backward Classes Students (College Stage)	2.30	10.41	352.61

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			Budget provision		
			Original	Final	Percentage
29.		2236-Nutrition 02-Distribution of nutritious food and beverages 101-Special Nutrition Programmes 95-Supplementary Nutrition Programmes	57.56	68.11	18.33
30.	15-Irrigation	2700-Major Irrigation 01-Multipurpose River Project (Commercial) 001-Direction and Administration 97-Execution Irrigation	21.34	27.91	30.79
31.		05-Jawahar Lal Nehru Project (Commercial) 800-Other Expenditure 98-Energy Charges	20.20	59.50	194.55
32.		04-Loharu Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	12.13	22.83	88.21
33.		4801-Capital Outlay on Power Projects 05-Transmission and Distribution 190-Investments in Public Sector and other undertakings 98-Equity Capital Haryana Power Generation Corporation Ltd.	418.00	785.40	87.89
34.	18-Animal Husbandry	2403- Animal Husbandry 101-Veterinary Services and Animal Health 93-Conversion of Veterinary Dispensaries/ Stockmen Centres into Hospital-Cum-Breeding Centres	16.41	21.82	32.97
35.	24-Tourism	5452-Capital Outlay on Tourism 80-General 800-Other Expenditure 98-Tourist Facilities at Suraj Kund	4.10	12.11	195.37
36.	Public Debt	6003-Internal Debt of State Government 101-Market Loans 99-Market Loans bearing interest 83-13.75 per cent Haryana Development Loans 2007	Nil	13.39	-
37.	25-Loans and Advances by State Government	6851-Loans for Village and Small Industries 102-Small Scale Industries 99-Interest free loans in lieu of deferred sales tax	0.001	19.49	-
38.		7610-Loans to Government Servants etc. 201-House Building Advances 99-Advances to Government Servants other than All India Services Officers	57.20	67.68	18.32
39.		800-Other Advances 97-Advances for celebration of marriages	30.00	36.85	22.83

Appendix XVI
(Refer paragraph 2.3.10; page 42)

Details of surrender in excess of actual savings in the grants

Sr. No.	Name of the grant	Savings (-)/Excess (+)	Amount surrendered	Excess fund surrendered
(Rupees in crore)				
Revenue (Voted)				
1.	3-Home	(-) 31.13	31.45	0.32
2.	4-Revenue	(-) 11.01	11.24	0.23
3.	6-Finance	(+) 16.26	5.53	21.79
4.	8-Buildings and Roads	(+) 140.25	3.75	144.00
5.	11-Urban Development	(-) 55.30	55.41	0.11
6.	13-Social Welfare and Rehabilitation	(-) 34.34	36.96	2.62
7.	20-Forest	(+) 23.26	10.35	33.61
Capital (Voted)				
8.	10-Medical and Public Health	(+) 139.77	32.63	172.40
Revenue (Charged)				
9.	Public Debt	(-) 684.02	798.82	114.80
Total		(-) 496.26	986.14	489.88

Appendix XVII

(Refer paragraph 2.3.11; page 42)

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

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
Injudicious reappropriations					
1.	4-Revenue	2245-Relief on account of Natural Calamities 02-Flood, Cyclones etc. 101-Gratuitous Relief 122-Repairs and restoration of damaged irrigation and flood control works	(O) 10.00 (R) 15.00 25.00	13.23	(-) 11.77
2.	6-Finance	2049-Interest Payments 01-Interest on Internal Debt 200-Interest on Other Internal Debts 96-Loans from National Rural Credit (LTO) fund of the NABARD	(O) 54.63 (R) (-) 6.08 48.55	46.84	(-) 1.71
3.		101-Interest on Market Loans 99- Interest on Market Loans bearing interest	(O) 456.09 (R)(-) 31.51 424.58	418.29	(-) 6.28
4.		04-Interest on Ways and Means Advances from Reserve Bank of India 101-Interest on Loans for State/Union Territory Plan Schemes 109-Interest on State Plan Loans Consolidated in terms of recommendations of 12 th Finance Commission	(O) 142.25 (R)(-) 4.50 137.75	116.97	(-) 20.78
5.		03-Interest on Small Savings, Provident Funds, etc. 104-Interest on State Provident Funds 99- Interest on State Provident Funds to Government servants other than All India Services Officers	(O) 453.66 (R) (-) 6.60 447.06	435.31	(-) 11.75

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
6.		01-Interst on Internal Debt 123-Interest on Special Security issued to National Small Savings Fund of the Central Government by State Government 93-Interest on Small Savings Collection	(O) 890.42 (R) 58.89 949.31	980.16	(+) 30.85
7.		200-Interest on Other Internal Debts 92-Interest on Loans from NCRPB	(O) 11.65 (R) 6.02 17.67	13.02	(-) 4.65
8.	8-Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads 337-Road Works 98-Rural Roads	(O) 82.19 (R) 26.37 108.56	165.29	(+) 56.73
9.		2059- Public Works 80-General 053-Maintenance and Repairs 99- Maintenance and Repairs	(O) 39.25 (R) 1.81 41.06	118.13	(+) 77.07
10.		60-Other Buildings 80-General 799-Suspance	(O) 0.50 (R) 1.50 2.00	(-) 4.19	(-) 6.19
11.		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	(O) Nil (R) 30.12 30.12	Nil	(-) 30.12
12.		99-District Roads	(O) 35.10 (R) (-) 10.82 24.28	17.95	(-) 6.33
13.		80-General 001-Direction and Administration 99-Pro-rate transfer of Establishment Charges transferred from Major Head 2059-Public Works	(O) 78.32 (S) 5.93 84.25	70.58	(-) 13.67

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
14.		2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs 99-Other Maintenance Expenditure 88-General Maintenance and Repair	(O) 4.00 (S) 10.49 (R) (-) 0.48 14.01	12.49	(-) 1.52
15.		3054-Roads and Bridges 03-State Highways 337-Road Works	(O) 75.39 (R) (-) 15.05 60.34	70.79	(+) 10.45
16.		5054-Capital outlay on Roads and Bridges 03-State Highways 337-Road Works	(O) 10.00 (R) 32.99 42.99	94.97	(+) 51.98
17.		4059-Capital Outlay on Public Works 01-Office Buildings 051-Construction 99-District Administration	(O) 13.07 (R) (-) 0.58 12.49	26.87	(+) 14.38
18.		60-Other Buildings 051-Construction 72-Treasury and Accounts Administration	(O) 0.05 (R) (-) 0.05 Nil	9.21	(+) 9.21
19.		4202-Capital Outlay on Education, sports, Art and Culture 01-General Education 203-University and Higher Education 99-College Buildings	(O) 12.00 (R) 2.49 14.49	15.66	(+) 1.17
20.		5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 98-Rural Roads	(O) 174.51 (R) (-) 14.48 160.03	157.52	(-) 2.51
21.		4059-Capital Outlay on Public Works 60-Other Buildings 051-Construction 96-Jails	(O) 24.53 (R) 3.62 28.15	13.28	(-) 14.87
22.		98-Adminsitration of Justice	(O) 9.00 (R) 3.60 12.60	3.87	(-) 8.73

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
23.		4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 98-Construction of Building of Shiksha Sadan at Panchkula	(O) 3.00 (R) (-) 1.69 1.31	Nil	(-) 1.31
24.		02-Technical Education 104-Polytechnics 99- Polytechnics Buildings	(O) 8.00 (S) 13.00 (R)(-) 0.15 20.85	19.75	(-) 1.10
25.		4250-Capital Outlay on Other Social Services 800-Other expenditure 99-Training Building	(O) 5.04 (R)(-) 0.63 4.41	2.38	(-) 2.03
26.		5054-Capital Outlay on Roads and Bridges 03-State Highways 101-Bridges	(O) 2.50 (R)(-) 2.50 Nil	27.06	(+) 27.06
27.		04-District and Other Roads 337-Road Works 99-District Roads	(O) 29.99 (R)(-) 13.01 16.98	37.40	(+) 20.42
28.		80-General 800-Other expenditure 99-Reasearch	(O) 5.00 (R)(-) 3.14 1.86	Nil	(-) 1.86
29.	9-Education	2202-General Education 01-Elementary Education 101-Government Primary Schools 98-Middle Education Classes VI to VIII	(O) 350.01 (R)(-) 21.53 328.48	327.44	(-) 1.04
30.		03-University and Higher Education 103-Government Colleges and Institutes 99-Institutes	(O) 78.76 (R)(-) 18.26 60.50	59.40	(-) 1.10
31.		2205-Art and Culture 02-Secondary Education 109-Government Secondary Schools 99-Teaching Staff including other Establishments	(O) 611.91 (R) 4.00 615.91	614.57	(-) 1.34

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
32.	10-Medical and Public Health	2210-Medical and Public Health 01-Urban Health Services- Allopathy 110-Hospital and Dispensaries 76-Grant of Financial Assistance for setting up of Training Centre at General Hospital, Sirsa	(O) 4.50 (R)(-) 3.00 1.50	Nil	(-) 1.50
33.		59-Setting up of Cobalt Therapy Unit at Government Hospital, Bhiwani	(O) 3.00 (R)(-) 0.96 2.04	Nil	(-) 2.04
34.		2215-Water Supply and Sanitation 01-Water Supply 799-Suspance	(O) 0.20 (R) 0.05 0.25	17.97	(+) 17.72
35.		102-Rural Water Supply Programme 97-Rural Water Supply Programme	(O) 95.70 (R) 16.50 112.20	110.29	(-) 1.91
36.		2210-Medical and Public Health 06-Public Health 101-Prevention and Control of diseases 99-Malaria	(O) 36.26 (R) 4.88 41.14	35.63	(-) 5.51
37.		4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 101-Urban Sanitation Services 94-Sewerage and Sanitation	(O) 48.76 (R)(-) 8.76 40.00	203.71	(+) 163.71
38.		01-Water Supply 102-Rural Water Supply 98-Accelerated Rural Water Supply	(O) 31.50 (S) 29.72 (R) (-) 11.72 49.50	50.59	(+) 1.09
39.		02- Sewerage and Sanitation 101-Urban Sanitation Services 92-Sewarage Treatment YAP	(O) 20.50 (R)(-) 14.23 6.27	7.95	(+) 1.68

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
40.	12-Labour and Employment	2230-Labour and Employment 02-Employment Service 101-Employment Services 92-Staff for Employment Exchange and Unemployment allowance to un-educated youths	(O) 36.05 (R)(-) 17.75 18.30	16.02	(-) 2.28
41.	13-Social Welfare and Rehabilitation	2236-Nutrition 02-Distribution of Nutritious Food and Beverages 101-Special Nutrition Programmes 95-Supplementary Nutrition Programme	(O) 57.56 (S) 21.03 (R)(-) 10.48 68.11	72.74	(+) 4.63
42.	15-Irrigation	2700-Major Irrigation 02-Western Jamuna Canal (Commercial) 001-Direction and Administration 98-Execution Irrigation	(O) 113.92 (S) 2.50 (R) 8.14 124.56	77.88	(-) 46.68
43.		96-Special Revenue Staff	(O) 20.50 (R)(-) 3.22 17.28	13.48	(-) 3.80
44.		99- Supervision Irrigation	(O) 13.40 (R)(-) 2.80 10.60	8.44	(-) 2.16
45.		01-Multi Purpose River Project (Commercial) 001-Direction and Administration 97-Execution Irrigation	(O) 21.34 (S) 0.66 (R) 5.90 27.90	5.64	(-) 22.26
46.		97-Special Revenue Staff	(O) 12.43 (R)(-) 2.23 10.20	1.14	(-) 9.06
47.		80-General 001-Direction and Administration 99-Chief Engineers Common Establishment	(O) 13.47 (R) 1.18 14.65	7.75	(-) 6.90
48.		2701-Medium Irrigation 08-Jui Canal Project 800-Other Expenditure 98-Energy Charges	(O) 12.65 (R)(-) 0.08 12.57	9.90	(-) 2.67
49.		2700-Major Irrigation 05-Jawahar Lal Nehru Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 20.20 (R) 39.30 59.50	68.21	(+) 8.71

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
50.		80- General 800-Other Expenditure 98-Improvement, Upgradation, Operation and Maintenance	(O) 20.00 (R)(-) 3.27 16.73	26.41	(+) 9.68
51.		04-Loharu Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 12.13 (S) 10.70 22.83	26.81	(+) 3.98
52.		2701-Medium Irrigation 10-Sawani Lift Irrigation Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 9.56 (R)(-) 0.48 9.08	10.12	(+) 1.04
53.		4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 800-Other Expenditure 98-Construction of canals	(O) 28.27 (R) 0.82 29.09	114.42	(+) 85.33
54.		15-Lining of Canals 800-Other Expenditure 97-BML-Hansi Branch-Butana Branch Multipurpose Link Channel	(O) 100.00 (R)(-) 4.51 95.49	149.22	(+) 53.73
55.		05-Jawahar Lal Nehru Project (Commercial) 800-Other Expenditure 98-Dam and Apprutenant Works	(O) 10.00 (R)(-) 2.10 7.90	13.26	(+) 5.36
56.		4701-Capital Outlay on Major and Medium Irrigation 07-Improvement of old/ existing Channels Under NABARD 800-Other Expenditure 98-Construction of Canal	(O) 133.89 (R)(-) 3.17 130.72	180.43	(+) 49.71
57.		4711-Capital Outlay on Flood Control Projects 01-Flood Control 201-Drainage and Flood Control Project 99-Flood Protection and Disaster Preparedness	(O) 17.00 (R)(-) 2.00 15.00	58.49	(+) 43.49

Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original	Actual expenditure	Excess (+)/ Saving (-)
			S: Supplementary R: Reappropriation		
(Rupees in crore)					
58.		4701-Capital Outlay on Major and Medium Irrigation 06-New Minor and Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 1.00 (R) 2.94 3.94	0.34	(-) 3.60
59.		4700-Capital Outlay on Major Irrigation 13-Modernisation and Lining of Canal Systems 800-Other Expenditure 98-Construction of Canal	(O) 10.00 (R) 1.80 11.80	Nil	(-) 11.80
60.		15-Lining of Channels 800-Other Expenditure 98-Restoration Capacity of BML	(O) 2.00 (R)(-) 0.06 1.94	Nil	(-) 1.94
61.		14-Dadupur Nalvi Irrigation Project 800-Other Expenditure 98-Construction of Canal	(O) 15.00 (R)(-) 4.93 10.07	14.40	(+) 4.33
62.	17-Agriculture	2415-Agricultural Research and Education 01-Crop Husbandry 277-Education 99-Grants-in-Aid to Haryana Agriculture University	(O) 109.16 (S) 5.19 (R)(-) 0.19 114.16	108.82	(-) 5.54
63.		2401- Crop Husbandry 109-Extention and Farmers Training 85-Scheme for Control Share Support to State Extension Programme for Extension Reforms (Sharing Basis) Central Share 90 Per cent State Share 10 Per cent	(O) 0.86 (S) 0.14 (R) 0.37 1.37	0.13	(-) 1.24
64.	20-Forest	2406-Forestry and Wild Life 01-Forestry 102-Social and Farm Forestry 91-Community Forestry Project	(O) 17.00 (R) (-) 2.10 14.90	45.62	(+) 30.72
65.		70-Integrated Natural Resource development and poverty reduction project	(O) 60.66 (R) (-) 5.66 55.00	57.79	(+) 2.79

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Sr. No.	Grant No.	Major Head of account and sub-head	Provision O: Original S: Supplementary R: Reappropriation		Actual expenditure	Excess (+)/ Saving (-)
			(Rupees in crore)			
66.	23-Transport	3055-Road Transport 001-Direction and Administration 99-Central Offices 98-Establishment Expenses	(O) 4.47 (S) 0.20 (R) 2.15 6.82		4.81	(-) 2.01
67.	Public Debt	6003-Internal Debt of the State Government 109-Loans from other Institutions 96-Loans from NCRPB (PH)	(O) 20.04 (R)(-) 8.96 11.08		12.75	(+) 1.67
68.		97- Loans from NCRPB for upgradation of roads (B&R)	(O) 3.78 (R) 2.98 6.76		11.97	(+) 5.21
69.	25-Loans and Advances by State Government	7610-Loans to Government Servants, etc. 201-House Building Advances 98-Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers and State Legislators	(O) 10.00 (R)(-) 6.72 3.28		2.20	(-) 1.08
70.		99-Advances to Government Servants other than All India Services Officers	(O) 57.20 (R) 10.48 67.68		65.99	(-) 1.69

Appendix XVIII

(Refer paragraph 2.3.12; page 42)

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.	4-Revenue	2245-Relief on account of Natural Calamities 282- Public Health 102-Drinking Water Supply	0.16
2.	8-Buildings and Roads	3054-Roads and Bridges 80-General 797-Transfers to/from Reserve Fund/Deposit Accounts 99-Transfers to/from Central Road Fund-Inter Account Transfer	125.10
3.		800-Other expenditure 99- Other expenditure	4.11
4.		5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 98-Rural Roads	0.36
5.		4059-Capital Outlay on Public Works 60-Other Buildings 051-Construction 72-Treasury and Accounts Administration	9.21
6.		4235- Capital Outlay on Social Security and Welfare 02-Social Welfare 101-Welfare of Handicapped 95-State Level Project/Home for Mentally Handicapped	0.11
7.		5054-Capital Outlay on Roads and Bridges 80-General 004-Research 99-Research	0.03
8.		03-State Highways 101-Bridges	27.06
9.		15-Irrigation	2700-Major Irrigation 01-Multipurpose River Project (Commercial) 001-Direction and Administration 99-Chief Engineer
10.		18-Non-Commercial Irrigation Project 001-Direction and Administration 95-Special Revenue staff	1.14
11.		101-Maintenance and Repairs 98-Other Maintenance Expenditure	1.02
12.		02-Western Jamuna Canal Project (Commercial) 799-Suspense	0.70
13.		2701-Medium Irrigation 08-Jui Canal Project 799-Suspense	0.80
14.		10-Sewani Lift Irrigation Project (Commercial) 799-Suspense 99-Irrigation	0.63

Audit Report (Civil) for the year ended 31 March 2007

Sr. No.	Number and name of the Grant	Head of account	Expenditure (Rupees in crore)
15.		4700- Capital Outlay on Major Irrigation 04-Loharu Canal Project (Commercial) 800-Other expenditure 98-Construction of Canal	0.19
16.		07-Satluj Yamuna Link Project 800-Other expenditure 98- Construction of Canal	0.97
17.	Public Debt	6003-Internal Debt of the State Government 106-Compensation and other Bonds 99-8.5 per cent Tax Free special Bonds of the State Government (Power Bonds) 98-8.5 per cent Haryana Government Power Bonds April 2007	101.11
Total			273.05

Appendix XIX

(Refer paragraph 4.6.1; page 137)

Statement showing the year-wise break up of outstanding Inspection Reports and Paragraphs

Sr. No.	Year	Inspection Reports	Paragraphs	Amount (Rupees in crore)
1	1998-99	50	78	1.19
2	1999-00	74	116	2.73
3	2000-01	94	141	2.99
4	2001-02	74	103	2.52
5	2002-03	79	119	4.80
6	2003-04	65	113	4.15
7	2004-05	83	163	10.69
8	2005-06	117	325	20.73
9	2006-07	65	178	6.61
Total		701	1,336	56.41

Appendix XX

(Refer paragraph 4.6.1; page 137)

Details of serious irregularities pointed out through outstanding Inspection Reports

Sr. No.	Nature of irregularities	Number of paragraphs	Amount (Rupees in crore)	Period
1	Non-obtaining/non-production of utilisation certificate and wanting actual payees receipts from firms/departments	76	3.55	April 1998 to March 2007
2	Non-recovery/short recovery and outstanding recovery of loan/seed and margin money/interest free loan/subsidy.	35	2.21	April 1998 to March 2007
3	Excess/irregular/wasteful/avoidable expenditure on pay and allowances.	284	5.30	April 1998 to March 2007
4	Irregular/wasteful/unfruitful expenditure	165	8.71	April 1998 to March 2007
5	Non-production/Non-maintenance of records.	52	0.71	April 1998 to March 2007
6	Non-condemnation of old/ unserviceable articles/vehicles and non-disposal of condemned store articles/vehicles.	90	0.83	April 1998 to March 2007
7	Irregular/retention/drawl/Misutilisation/ Non-utilisation of Government money/ funds/loans/blockade of Government funds and excess expenditure over budget.	99	13.13	April 1998 to March 2007
8	Non-adjustment of advance payments/ advances.	22	4.07	April 1998 to March 2007
9	Miscellaneous irregularities/cash book.	513	17.90	April 1998 to March 2007
Total		1,336	56.41	

Appendix XXI

(Refer paragraph 4.6.2; page 138)

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

Sr. No.	Name of Administrative Department	Year of Audit Report	Para Number	Number of paragraphs	Total
1.	Development and Panchayat	2003-04	5.1	1	1
2.	Education	2005-06	3.1, 4.2.6	2	2
3.	Finance	2003-04	4.5.4,4.5.5	2	5
		2004-05	4.5.3	1	
		2005-06	3.5, 4.5.2	2	
4.	Food and Supplies	2005-06	3.4	1	1
5.	Forest	2005-06	4.2.7	1	1
6.	General	2002-03	4.9.1, 4.9.2, 4.9.3	3	3
7.	Home (Police)	2004-05	5.1	1	3
		2005-06	4.2.2, 4.2.8	2	
8.	Irrigation	2002-03	4.2.4,4.3.2, 4.6.4	3	9
		2003-04	4.2.1, 4.3.10	2	
		2004-05	3.2,4.4.3	2	
		2005-06	4.2.10, 4.5.1	2	
9.	Industries	2002-03	4.6.2	1	1
10.	Medical and Public Health	2005-06	4.2.5	1	1
11.	Planning	2005-06	4.2.10	1	1
12.	PWD (B&R)	2005-06	3.2, 4.2.1, 4.3.2	3	3
13.	PWD (PH)	2004-05	4.2.3,4.2.4,4.3.2, 4.5.2	4	5
		2005-06	4.2.11	1	
14.	Revenue	2005-06	3.3, 4.1.1	2	2
15.	Social Justice and Empowerment	2005-06	5.1	1	1
16.	Town and Country Planning (HUDA)	2003-04	4.1.1, 4.3.1	2	8
		2004-05	3.1,4.2.1	2	
		2005-06	4.2.3, 4.3.1, 4.3.4, 4.4.1	4	
17.	Transport	2004-05	4.4.2	1	4
		2005-06	4.2.9, 4.3.3, 4.4.2	3	
18.	Urban Development	2005-06	4.4.1	1	1
19.	Women and Child Development	2005-06	4.2.4	1	1
Total				53	53

Appendix XXII

(Refer paragraph 4.6.2; page 138)

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

Sr. No.	Name of Administrative Department	Year of Audit Reports	Paragraph Number	Amount (Rupees in lakh)
1.	Agriculture	2000-01	6.3	40.45
			6.6	30.60
2.	Animal Husbandry	2000-01	3.4	21.96
		2001-02	6.3	747.00
3.	Finance	2001-02	3.3	19.86
4.	Food and Supplies	2002-03	4.6.8	80.30
5.	Rural Development (DRDA)	2001-02	6.1.11	1.87
		2003-04	4.5.1	273.00
6.	Town and Country Planning (HUDA)	2000-01	3.16	15,529.00
		2001-02	6.10	4,055.00
Total			10	20,799.04