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ए. प्रसिद्धि-विधान सभा के
पटल पर-दिनांक... 4 दिसम्बर 2005
को रखा गया। DE
Report laid on the
table of the Legislative
Assembly on...

GOVERNMENT OF HARYANA

89

APPROPRIATION ACCOUNTS

2004-2005

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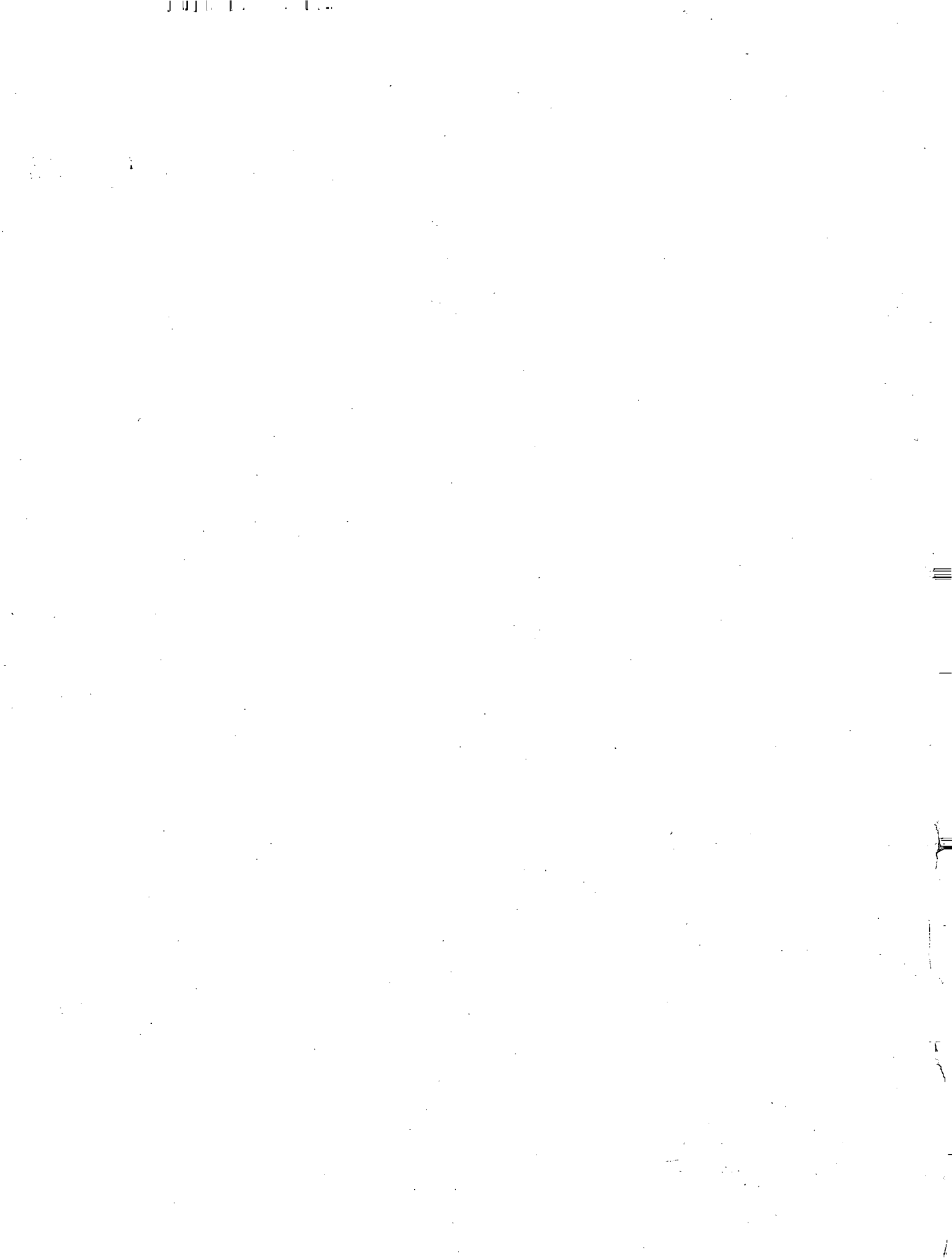
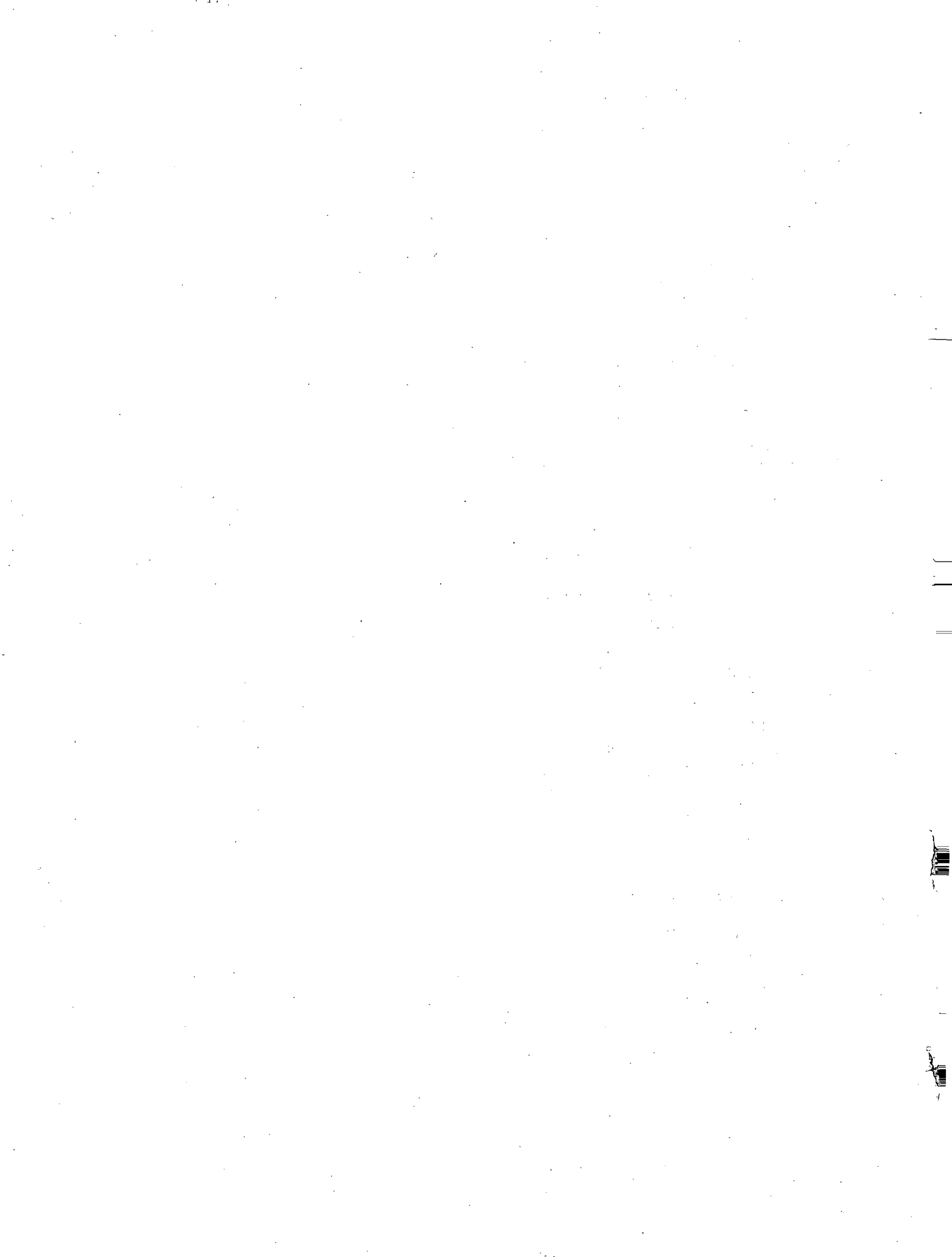


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 2004 - 2005 presents the accounts of sums expended in the year ended 31 March 2005, compared with the sums specified in the schedules appended to the Appropriation Acts passed under the Articles 204 and 205 of the Constitution of India.

In these Accounts-

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriation and expenditure are shown in *italics*.

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(In thousands of rupees)			
1. Vidhan Sabha-			
Voted	10,07,99	..	9,88,08
Charged	20,62	..	11,23
2. General Administration-			
Voted	1,36,02,36	..	1,33,22,88
Charged	5,38,96	..	5,23,47
3. Home-			
Voted	7,28,78,11	30,00,00	7,02,34,26
Charged	13,76,34	..	9,18,31
4. Revenue-			
Voted	1,74,08,06	15,00,00	1,70,59,86
5. Excise and Taxation-			
Voted	53,84,54	..	51,46,86
6. Finance-			
Voted	9,02,37,22	..	9,26,71,18
Charged	25,39,81,43	..	22,86,37,10
7. Other Administrative Services-			
Voted	7,55,58,00	..	7,36,91,43
Charged	30,00	..	21,61
8. Buildings and Roads-			
Voted	2,14,47,33	4,38,30,63	2,80,66,64
Charged	17,00	2,00,00	1,69
9. Education-			
Voted	18,78,22,16	..	16,75,04,26
Charged	5	..	..
10. Medical and Public Health-			
Voted	7,27,51,26	2,28,09,70	7,01,10,63
Charged	16,10	..	13,02
11. Urban Development-			
Voted	68,12,04	..	61,28,95
12. Labour and Employment-			
Voted	1,11,05,67	..	73,04,47

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue
5	6	7	8	9
(In thousands of rupees)				
..	19,91	..	..	..
..	9,39	..	..	..
..	2,79,48	..	..	..
..	15,49	..	..	..
21,29,56	26,43,85	8,70,44	..	..
..	4,58,03	..	..	..
39,82,68	3,48,20	..	..	24,82,68 (24,82,68,320)
..	2,37,68	..	..	..
..	..	..	24,33,96 (24,33,96,479)	..
..	2,53,44,33	..	..	..
..	18,66,57	..	..	..
..	8,39	..	..	..
3,52,43,55	..	85,87,08	66,19,31 (66,19,30,984)	..
16,09	15,31	1,83,91	..	..
..	2,03,17,90	..	..	..
..	5	..	..	..
2,53,02,45	26,40,63	..	..	24,92,75 (24,92,75,055)
..	3,08	..	..	..
..	6,83,09	..	..	..
..	38,01,20	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
(In thousands of rupees)			
13 . Social Welfare and Rehabilitation-			
Voted	6,00,92,34	1,95,00	5,82,00,97
14 . Food and Supplies-			
Voted	29,62,63	13,65,02,70	28,26,14
15 . Irrigation-			
Voted	16,70,12,00	4,02,99,10	17,07,73,66
<i>Charged</i>	2,95,20	7,00,00	2,95,20
16 . Industries-			
Voted	57,47,77	2,22,60	50,97,19
<i>Charged</i>	6,50	..	5,69
17 . Agriculture-			
Voted	2,84,66,94	..	2,61,81,30
<i>Charged</i>	24,00	..	2,73
18 . Animal Husbandry-			
Voted	1,38,97,38	..	1,20,69,10
<i>Charged</i>	6,00	..	1,03
19 . Fisheries-			
Voted	10,07,72	..	9,85,43
20 . Forest-			
Voted	1,08,85,27	..	1,00,09,82
<i>Charged</i>	70,00	..	60,22
21 . Community Development-			
Voted	2,60,81,26	..	2,51,44,14
<i>Charged</i>	1,00	..	..
22 . Co-operation-			
Voted	23,98,43	15,08,00	22,73,68
<i>Charged</i>	75	..	37
23 . Transport-			
Voted	6,20,14,04	55,66,00	6,18,98,99
<i>Charged</i>	10
24 . Tourism-			
Voted	1,62,07	5,50,00	1,61,92

Accounts - Contd.

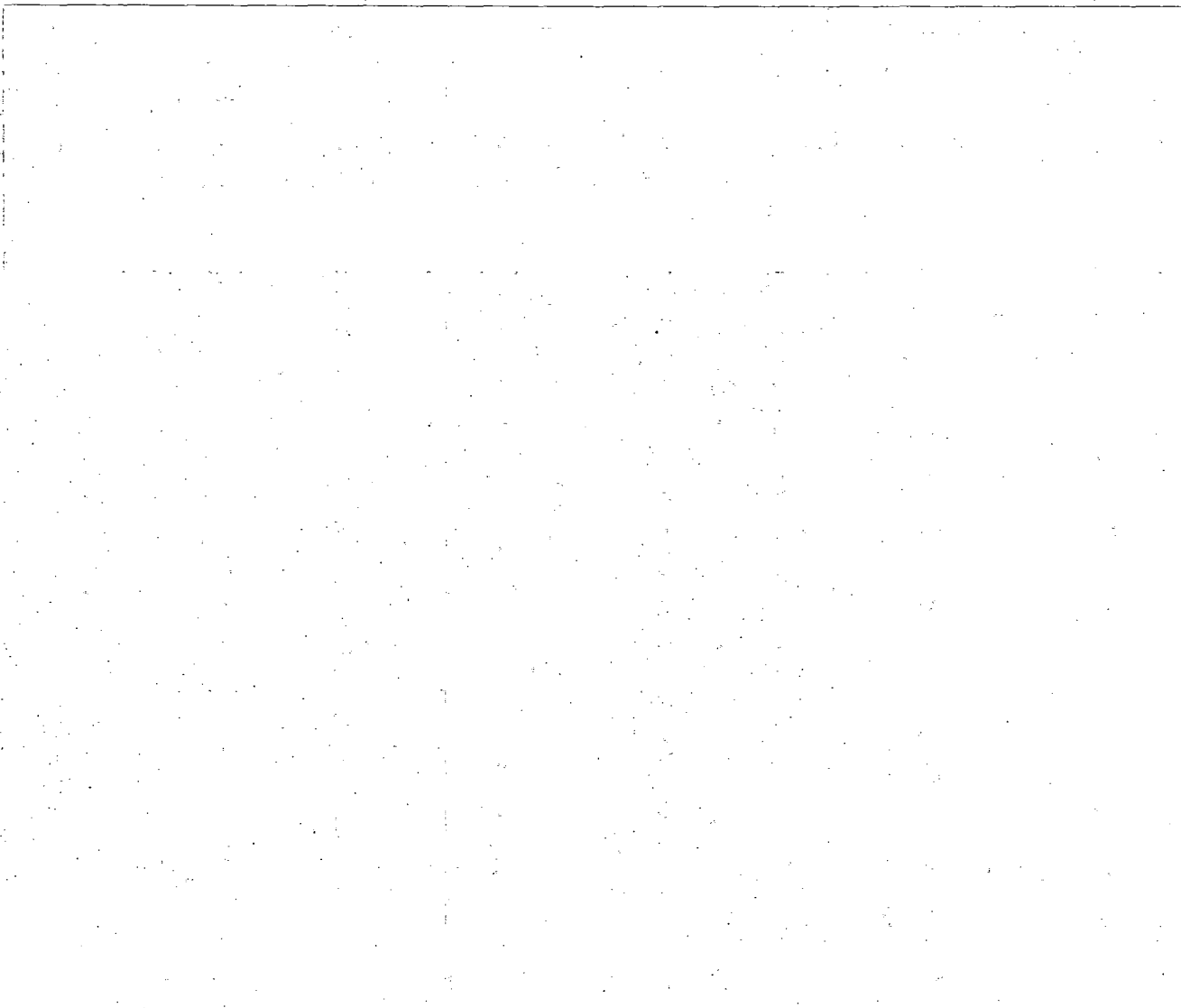
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ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue
5	6	7	8	9
(Actual excess in rupees)				
1,95,00	18,91,37	..	..	..
11,37,12,79	1,36,49	2,27,89,91	..	..
4,51,88,41	..	..	37,61,66 (37,61,66,060)	48,89,31 (48,89,30,848)
4,18,21	..	2,81,79	..	..
2,22,20	6,50,58	40	..	..
..	81	..	..	..
..	22,85,64	..	..	..
..	21,27	..	..	..
..	18,28,28	..	..	..
..	4,97	..	..	..
..	22,29	..	..	..
..	8,75,45	..	..	..
..	9,78	..	..	..
..	9,37,12	..	..	..
..	1,00	..	..	..
6,87,80	1,24,75	8,20,20	..	..
..	38	..	..	..
55,56,78	1,15,05	9,22	..	..
..	10	..	..	..
5,50,00	15	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant or appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	(In thousands of rupees)		
Public Debt- <i>Charged</i>	..	50,20,12,96	..
25. Loans and Advances by State Government-			
<i>Voted</i>	..	2,69,08,27	..
Total			
<i>Voted</i>	95,67,42,59	28,28,92,00	92,78,51,84
<i>Charged</i>	25,63,84,05	50,29,12,96	23,04,91,67

ture		Saving		Excess	
		(Actual excess in rupees)			
Capital	Revenue	Capital	Revenue	Capital	
5	6	7	8	9	
(In thousands of rupees)					
30,14,27,23	..	20,05,85,73	..	..	..
2,08,65,55	..	60,42,72	..	..	..
25,36,36,77	4,17,05,68	3,91,19,97	1,28,14,93	98,64,74	
			(1,28,14,93,523)	(98,64,74,223)	
30,18,61,53	2,58,92,38	20,10,51,43	..	..	..



Summary of Appropriation Accounts -Contd.

No advance was drawn out of the Contingency Fund during 2004-2005
The excesses over the following voted grants require regularisation:-

Revenue Portion

6-Finance

8-Buildings and Roads

15-Irrigation

Capital Portion

4-Revenue

10-Medical and Public Health

15-Irrigation

Summary of Appropriation Accounts -Contd.

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

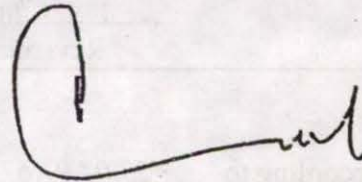
The reconciliation between the total expenditure according to the Appropriation Accounts for 2004-2005 and that shown in the Finance Accounts for the year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	Revenue	Capital	Revenue	Capital
	(In thousand of rupees.)			
Total expenditure according to Appropriation Accounts	23,04,91,67	30,18,61,53	92,78,51,84	25,36,36,77
<i>Deduct:-</i>				
Total of recoveries	..	..	1,76,33,16	14,35,72,43
Net Total expenditure as shown in Statement No. 10 of the Finance Accounts	23,04,91,67	30,18,61,53	91,02,18,68	11,00,64,34

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

Summary of Appropriation Accounts -Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Reports on the accounts of the Government of Haryana being presented separately for the year ended 31 March 2005.



(Vijayendra N. Kaul)

Comptroller and Auditor General of India

New Delhi,

The

14 September, 2005

Grant No. 1

Grant No. 1 - Vidhan Sabha

		Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Head-				
2011 - Parliament/State/Union Territory Legislatures				
Voted -				
Original	9,37,60			
		10,07,99	9,88,08	-19,91
Supplementary	70,39			
Amount surrendered during the year (March 2005)				
				20,71
Charged -				
Original	20,62			
		20,62	11,23	-9,39
Supplementary				
Amount surrendered during the year (March 2005)				
				9,39

Notes and comments :-

1. Against the available saving of Rs. 19.91 lakhs, Rs. 20.71 lakhs were surrendered on 31, March 2005.
2. In view of the final saving of Rs. 19.91 lakhs, the supplementary grant of Rs. 70.39 lakhs obtained in December 2004 proved excessive.

Grant No. 2

Grant No. 2 - General Administration

Total grant or Actual Saving -
appropriation expenditure
(In thousands of rupees)

Revenue:

Major Heads-

2012 - President, Vice President /Governor,
Administrator of Union Territories

2013 - Council of Ministers

2051 - Public Service Commission

2052 - Secretariat-General Services

2053 - District Administration

2220 - Information and Publicity

2251 - Secretariat-Social Services

3451 - Secretariat-Economic Services

Voted -

Original 1,34,49,72

1,36,02,36 1,33,22,88 -2,79,48

Supplementary 1,52,64

Amount surrendered during the year

(March 2005)

2,28,95

Charged -

Original 4,33,59

5,38,96 5,23,47 -15,49

Supplementary 1,05,37

Amount surrendered during the year

(March 2005)

13,19

Grant No. 2- Contd.

Notes and comments :-

Voted Grant

1. Of the ultimate saving of Rs. 2,79.48 lakhs; Rs. 50.53 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 2,79.48 lakhs, the supplementary grant of Rs. 1,52.64 lakhs obtained in December 2004 proved excessive.
3. Saving occurred mainly under the following heads (partly offset by excess under certain other heads mentioned in note 4 below) :-

Head	Total grant	Actual expenditure	Saving -
		(In lakhs of rupees)	
2013- Council of Ministers			
800- Other Expenditure-			
98- Maintenance of Vehicles and running of Ministers' Car Section-			
O	3,83.65		
		2,48.75	-0.01
R	-1,34.90	2,48.74	

Reduction in provision through reappropriation mainly due to deferment of purchase of two Mercedes & two Bullet proof cars of Hon'ble Chief Minister carcade (Rs.1,39.55 lakhs), merger of 50% of dearness allowance as dearness pay (Rs.12.42 lakhs) and less journeys by VIP's in view of Assembly elections (Rs. 5.20 lakhs) was partly offset by more expenditure on salary owing to merger of dearness allowance with pay (Rs.17.36 lakhs).

2220- Information and Publicity

01- Films-

001- Direction and Administration-

Grant No. 2- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Headquarter Staff-			
O	1,25.77		
		95.97	95.51
R	-29.80		-0.46

Reduction in provision through reappropriation mainly due to purchase of less number of vehicles (Rs.35.45 lakhs) and less expenditure on dearness allowance due to merger of dearness allowance with pay as dearness pay (Rs. 14 lakhs) was partly offset by excess expenditure on salary due to merger of dearness allowance with pay (Rs. 16.10 lakhs) and payment of medical reimbursement of employees (Rs. 5.23 lakhs).

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2052- Secretariat -General Services			
090- Secretariate-			
99- Chief Secretary-			
O	18,20.81		
S	90.04		
		20,74.25	20,85.97
R	1,63.40		+ 11.72

Augmentation of provision through reappropriation mainly to cover more expenditure on salary (Rs. 3,40.30 lakhs), purchase of Ambassador cars (Rs.32.95 lakhs), renovation of Ministers' rooms and purchase of furniture etc. (Rs.31.91 lakhs) was partly offset by saving under dearness allowance due to its merger with pay (Rs. 2,55.56 lakhs) and economy measures in 'RRT' (Rs.23.53 lakhs).

Reasons for final excess of Rs. 11.72 lakhs have not been intimated (August 2005).

Grant No. 2- Contd.

Head		Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
099- Board of Revenue-				
99- Revenue Department-				
O	6,05.03			
		6,48.32	6,48.31	- 0.01
R	43.29			

Augmentation of provision through reappropriation, mainly due to merger of 50% of dearness allowance with pay as dearness pay (Rs.1,30.45 lakhs), increase in the rates of POL (Rs. 5.99 lakhs) and huge payment of ex-gratia in death cases (Rs. 5.25 lakhs) was partly offset by less expenditure on dearness allowance due to its merger with pay (Rs. 1,00.25 lakhs) and office expenses (Rs. 5.40 lakhs).

2220- Information and Publicity

60- Others-

106- Field Publicity-

99- Field Publicity Scheme-

O 5,08.07

5,66.00 5,70.12 +4.12

R 57.93

Augmentation of provision through reappropriation mainly to cover more expenditure on salary owing to merger of 50% of dearness allowance with pay (Rs.95.79 lakhs), installation of statue of Bhai Kanahia Sahib at Sirsa and Birth Centenary celebration of Deen Bandhu Sir Chhotu Ram (Rs.16.79 lakhs), payment of ex-gratia to the families of deceased employees (Rs. 12 lakhs) and excess expenditure on tour (Rs.11.94 lakhs), was partly offset by less expenditure on dearness allowance due to merger of 50% of dearness allowance with salary (Rs.83.33 lakhs) and 'RRT' (Rs. 30 lakhs).

Reasons for the final excess of Rs. 4.12 lakhs have not been intimated (August 2005).

Grant No. 2- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800- Other expenditure-				
92- Assistance to Martial Art Museum & Budh Khalsa Memorial-				
O	..			
S	62.60	1,00.00	1,00.00	..
R	37.40			
<p>The provision was augmented through reappropriation due to release of Grant-in-aid for Martial Art Museum and Budh Khalsa memorial by Government of India.</p>				
107- Songs and Drama Services-				
98- Song and Drama Party-				
O	2,32.94			
		2,55.16	2,53.16	- 2.00
R	22.22			
<p>Augmentation of provision through reappropriation mainly to cover more expenditure on salary due to merger of dearness allowance with pay (Rs.34.72 lakhs), increase of wages of Bhajan Parties and filling up of vacant posts (Rs. 29.40 lakhs) was partly offset by saving under dearness allowance due to merger of dearness allowance with pay (Rs. 42.01 lakhs).</p>				
2053- District Administration				
094- Other Establishments-				
99- Sub-Divisional Establishment-				
O	4,92.81			
		5,68.20	5,49.65	-18.55
R	75.39			

Grant No. 2- Contd.

Head		Total grant	Actual expenditure	Saving -
				(In lakhs of rupees)
101- Commissioners-				
99- Establishment-				
O	1,79.62			
		2,04.01	2,04.01	..
R	24.39			

Augmentation of provision through reappropriation in the above two cases mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with pay, payment of telephone/electricity and petrol bills was partly offset by saving under dearness allowance due to its merger with pay and purchase of less number of motor vehicles.

Reasons for saving of Rs. 18.55 lakhs in the first case have not been intimated (August 2005).

2051- Public Service Commission

103- Staff Selection Commission-

99- Establishment-

O	1,49.11			
		1,89.72	1,88.76	-0.96
R	40.61			

Augmentation of provision through reappropriation to cover more expenditure on salary due to merger of dearness allowance with pay (Rs.21.55 lakhs), conducting of large numbers of written examinations and interviews (Rs. 14.99 lakhs), more advertisements of various categories of posts (Rs. 14 lakhs) and payment on setting up of question papers and marking of answer sheets (Rs. 13.25 lakhs) was partly offset by saving due to less expenditure on dearness allowance due to its merger with pay (Rs.25.73 lakhs).

Grant No. 2- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2013- Council of Ministers			
101- Salary of Ministers and Deputy Ministers-			
O 39.50			
	75.21	64.75	-10.46
R 35.71			

The provision was augmented through reappropriation to cover more expenditure incurred on Income Tax of the Ministers.

Reasons for the saving of Rs.10.46 lakhs have not been intimated (August 2005).

3451- Secretaries-Economic Services

101- Planning Commission /Planning Board-

98- Field Staff-

O 2,58.37			
	2,82.18	2,78.76	-3.42
R 23.81			

Augmentation of provision through reappropriation to cover more expenditure on salary due to merger of 50% of dearness allowance with pay (Rs.72.53 lakhs) was partly offset by saving due to less expenditure on dearness allowance owing to its merger with pay (Rs.46.50 lakhs) and ex-gratia and reimbursement of medical claims (Rs.2.25 lakhs).

Reasons for the saving of Rs.3.42 lakhs have not been intimated (August 2005).

Defective Budgeting

5. A case where provision was not made in 4th successive year in accordance with the provision of note(1) below the Major Head "4059-Capital Outlay on Public Works" in the List of Major and Minor Heads of Account of Union and States Receipts and Disbursements is discussed below:-

Grant No. 2- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2053- District Administration			
093- District Establishment-			
99- Establishment-			
O	45,15.89		
		39,34.52	39,08.50
R	- 5,81.37		- 26.02

An amount of Rs. 10 Crores (part of Rs. 45,15.89 lakhs) for building works wrongly provided in the budget estimates under the scheme during 2004-05 was surrendered on 31 March 2005 due to reasons that no building work was executed. If the provision of 10 crores was made as per correct accounting procedure below the Major Head "4059-Capital Outlay on Public Works" the depiction of the above case would be as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2053- District Administration			
093- District Establishment-			
99- Establishment-			
O	35,15.89		
		39,34.52	39,08.50
R	4,18.63		- 26.02

The defective budgeting was pointed out through the Appropriation Accounts for the year 2002-03, 2003-04 regarding wrong provision of Rs. 10 crores in 2002-03, one crore in 2003-04 under the Major Head "2053-District Administration" instead of Major Head "4059-Capital Outlay on Public Works" reasons for which were called for. The reply of the department received in May 2004 was in contravention of the provisions made in List of Major and Minor Head of Account of Union and States and was rebutted in August 2004. Final reply is still awaited (August 2005).

Charged Appropriation

6. In view of the overall saving of Rs.15.49 lakhs, the supplementary appropriation of Rs.1,05.37 lakhs obtained in March 2005 proved excessive.

Grant No. 3

Grant No. 3 - Home

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Revenue:				
Major Heads-				
2014 - Administration of Justice				
2015 - Elections				
2055 - Police				
2056 - Jails				
Voted -				
Original	6,75,08,19			
		7,28,78,11	7,02,34,26	-26,43,85
Supplementary	53,69,92			
Amount surrendered during the year				
(March 2005)				25,48,62
Charged -				
Original	13,76,34			
		13,76,34	9,18,31	-4,58,03
Supplementary				
Amount surrendered during the year				
(March 2005)				75,10

Grant No. 3- Contd.

Head	Total grant	Actual expenditure	Saving -
(In thousands of rupees)			
Capital:			
Major Head-			
4055 - Capital Outlay on Police			
Voted -			
Original	30,00,00		
Supplementary	..		
Amount surrendered during the year			
(March 2005)			8,70,44
	30,00,00	21,29,56	-8,70,44

Notes and comments :-

Revenue:

Voted Grant

1. Of the ultimate saving of Rs. 26,43.85 lakhs, Rs. 95.23 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 26,43.85 lakhs the supplementary grant of Rs. 53,69.92 lakhs obtained in December 2004 proved excessive.
3. Saving occurred mainly under :-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2055- Police			
109- District Police-			

Grant No. 3- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- District Police Force-				
O	3,79,53.25			
S	29,90.97			
		3,98,45.36	3,98,46.58	+ 1.22
R	-10,98.86			

Reduction in provision through reappropriation due to merger of 50% of dearness allowance with pay as dearness pay (Rs. 52,82.99 lakhs), late recruitment of Suraksha Sathis/non receipt of sanction/economy measures (7,94.90 lakhs), less availing of LTC by staff (Rs. 1,39.99 lakhs), less payment of rent of buildings (Rs.33.17 lakhs) was offset by excess expenditure due to merger of 50% of dearness allowance with pay (Rs.41,65.22 lakhs), maintenance of law and order during Assembly Elections (Rs. 6,76.08 lakhs), telephone/electricity/water charges bills (Rs. 1,31.94 lakhs), ex-gratia grant to the dependents of deceased employees (Rs. 82.50 lakhs), purchase of clothing articles (Rs. 58.41 lakhs) and medical reimbursement claims (Rs.38.04 lakhs).

115- Modernisation of Police Force-

99- Purchase of Equipment-

O	28,00.00			
		24,78.08	24,78.08	..
R	-3,21.92			

Reasons for the saving of Rs. 3,21.92 lakhs have not been intimated (August 2005).

003- Education and Training-

99- Recruits Advance Training Centres-

O	6,84.50			
		5,84.70	5,85.36	+0.66
R	-99.80			

Grant No. 3- Contd.

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with pay (Rs. 1,12.99 lakhs), non-receipt of sanctions and economy measures (Rs.8.50 lakhs) was partly offset by excess expenditure on salary due to merger of 50% of dearness allowance as dearness pay (Rs. 32.11 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014- Administration of Justice			
105- Civil and Session Courts-			
95- District & Session Courts-Fast Track Courts-			
O	7,78.59		
S	98.28		
		1,34.31	
R	-7,42.56	1,34.31	..

Reduction in provision through reappropriation was due to establishment of less number of new Fast Track Courts.

2015- Elections

101- Election Commission-

99- Headquarter Staff for conduct of Panchayats Elections-

O	6,46.78		
		4,31.03	
R	-2,15.75	4,30.59	-0.44

Anticipated saving of Rs. 2,15.75 lakhs was mainly due to late receipt of bills of printing of Ballot Papers, Election Forms, Booklets etc.

105- Charges for conduct of elections to Parliament-

99- General Elections-

O	5,52.00		
		5,27.87	
R	-24.13	4,83.13	-44.74

Grant No. 3- Contd.

Reduction in provision through reappropriation mainly due to receipt of lesser number of claims relating to Lok Sabha General elections (Rs.80 lakhs) was partly offset by excess expenditure on pending POL bills (Rs. 48 lakhs).

Reasons for the final saving of Rs. 44.74 lakhs have not been intimated (August 2005).

Head	Total	Actual	Saving -
	grant	expenditure	
		(In lakhs of rupees)	
108- Issue of Photo Identity-Cards to Voters-			
O	1,04.00		
		68.50	-5.22
R	-35.50	63.28	

Anticipated saving of Rs. 35.50 lakhs was due to receipt of lesser number of claims of photography of electors (Rs. 33.50 lakhs) and less touring by the officers/officials (Rs. 2 lakhs).

Reasons for the final saving of Rs. 5.22 lakhs have not been intimated (August 2005).

103- Preparation and Printing of Electoral rolls-			
99- Preparation of Electoral Rolls-			
O	1,03.68		
S	44.68		
		1,29.56	-1.91
R	-18.80	1,27.65	

Anticipated saving of Rs. 18.80 lakhs was mainly due to merger of 50% of dearness allowance with basic pay (Rs. 14.89 lakhs) and receipt of lesser number of claims (Rs. 4.68 lakhs) was partly offset by excess expenditure on salary due to merger of dearness allowance with pay (Rs. 2.02 lakhs).

2056- Jails

102- Jail Manufactures-

98- District Jails-

O	64.96		
		36.01	-0.11
R	-28.95	35.90	

Grant No. 3- Contd.

Anticipated saving of Rs. 28.95 lakhs was mainly due to non-receipt of bills, merger of 50% of dearness allowance with salary and technical posts remained vacant.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Central Jails-			
O	79.39		
		55.71	55.69
R	-23.68		-0.02

Anticipated saving of Rs. 23.68 lakhs was mainly due to merger of 50% of dearness allowance with salary (Rs. 8.26 lakhs), non-finalization of order of raw material (Rs. 4.22 lakhs), non-receipt of bills (Rs. 3.73 lakhs), technical posts remained vacant (Rs. 3.03 lakhs) and less functioning of factories (Rs. 2.08 lakhs).

Charged Appropriation

3. Of the ultimate saving of Rs.4,58.03 lakhs, Rs.3,82.93 lakhs remained unsurrendered.

4. Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2014- Administration of Justice			
102- High Courts-			
99- Information Technology-			
O		3,68.70	..
			-3,68.70
			Reasons for non-utilisation of provision have not been intimated (August 2005).
99- Judges-			
O	90.89		
		77.20	79.21
R	-13.69		+2.01

Grant No. 3- Concl'd.

Anticipated saving was due to change in expenditure ratio from 31.70 percent to 31.42 percent to be borne by the State of Haryana.

Capital:

Voted Grant

5. Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4055- Capital Outlay on Police			
207- State Police-			
97- Police Station-			
O	28,00.00		
R	-8,70.44	19,29.56	19,29.56

Reduction in provision through reappropriation was due to reduction in allocation of funds.

Grant No. 4

Grant No. 4 - Revenue

		Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
Revenue:				
Major Heads-				
2029 - Land Revenue				
2030 - Stamps and Registration				
2245 - Relief on account of Natural Calamities				
2506 - Land Reforms				
3475 - Other General Economic Services				
Voted -				
Original	1,74,08,06			
		1,74,08,06	1,70,59,86	-3,48,20
Supplementary	..			
Amount surrendered during the year				
(March 2005)				1,05,13,44
Capital:				
Major Head-				
4711 - Capital Outlay on Flood Control Projects				
Voted -				
Original	15,00,00			
		15,00,00	39,82,68	+24,82,68

Grant No. 4- Contd.

	Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
Supplementary ..			
Amount surrendered during the year (March 2005)			3,20,00

*Notes and comments :-***Revenue:**

1. Against the available saving of Rs. 3,48.20 lakhs, surrender of Rs. 1,05,13.44 lakhs on 31 March 2005 proved unrealistic and injudicious.

2. Saving was the net result of saving under certain heads and excess under certain others.

Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245- Relief on account of Natural Calamities			
02- Floods,Cyclones etc.-			
106- Repairs and restoration of damaged roads and bridges-			
O 7,15.50			
		0.16	+0.16
R -7,15.50			
113- Assistance for repairs/reconstruction of Houses-			
O 3,00.00			
	0.50	0.50	..
R -2,99.50			

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101-	Gratuitous Relief-			
99-	Food and Clothing-			
	O	1,80.00		
	R	-1,79.48	0.52	0.52
193-	Assistance to Local bodies and other non-Government Bodies/Institutions-			
	O	1,50.00		
	R	-1,50.00	..	..
800-	Other expenditure-			
	O	1,50.00		
	R	-1,46.71	3.29	5.79
				+2.50
116-	Assistance to Farmers for repairs of damaged tube -wells,pump sets etc.-			
	O	1,27.50		
	R	-1,27.50	..	..

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
110-	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works-			
	O	1,20.00		
	R	-1,20.00	10.55	+10.55
122-	Repairs and restoration of damaged irrigation and flood control works-			
	O	3,00.00		
	R	-60.60	2,39.40	-4.53
282-	Public Health-			
99-	Dewatering Operation-			
	O	2,40.00		
	R	-61.70	1,78.30	+1.79
104-	Supply of Fodder-			
	O	30.00		
	R	-30.00		
117-	Assistance to Farmers for purchase of live stock-			
	O	30.00		
	R	-29.91	0.09	0.09

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
114- Assistance to Farmers for purchase of Agricultural inputs-				
O	30.00			
		0.19	0.19	..
R	-29.81			
<p>Provision in the above twelve cases was surrendered due to non-occurrence of floods in the state during the year.</p> <p>Reasons for incurring expenditure without provisions of funds in the first and seventh cases have not been intimated (August 2005).</p>				
80- General-				
800- Other expenditure-				
98- Relief to fire sufferer-				
O	75.00			
		15.71	15.73	+0.02
R	-59.29			
<p>Provision was surrendered due to less incidents of fire in the state during the year.</p>				
01- Drought-				
102- Drinking Water Supply-				
O	60.00			
		3.83	8.14	+4.31
R	-56.17			

Grant No. 4- Contd.

Head		Total grant	Actual expenditure	Saving -
			(In lakhs of rupees)	
104- Supply of Fodder-				
	O	30.00		
	R	-30.00	..	..
105- Veterinary Care-				
	O	30.00		
	R	-30.00	..	..
282- Public Health-				
	O	30.00		
	R	-30.00	..	..
800- Other expenditure-				
	O	30.00		
	R	-30.00	..	..
101- Gratuitous Relief-				

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Supply of Medicines-			
O	30.00		
		0.04	
R	-29.96		

Provision in the above six cases was surrendered due to non-occurrence of drought in the state during the year.

Reasons for excess expenditure of Rs.4.31 lakhs in the first case have not been intimated (August 2005).

2506- Land Reforms

012- Statistics and Evaluation-

97- Pilot Project on computerisation of land records in District-

O	80.00		
	
R	-80.00		

Entire provision was surrendered due to non-sanction of scheme by the Government of India.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245- Relief on account of Natural Calamities			
80- General-			
800- Other expenditure-			

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- Hail Storm Relief-				
O	1,50.00			
		6,80.95	6,81.65	+0.70
R	5,30.95			
<p>The provision was augmented through reappropriation to cover more expenditure on relief due to large scale damage by hailstorm in the state during the year.</p>				
02- Floods,Cyclones etc.-				
101- Gratuitous Relief-				
97- Supply of seeds,fertilizers and agricultural implements-				
O	15.00			
		4,36.53	4,73.86	+37.33
R	4,21.53			
98- Supply of Medicines-				
O	30.00			
		2,33.15	2,34.51	+1.36
R	2,03.15			

The provision in the above two cases was augmented through reappropriation to cover more expenditure as some Districts were badly affected by floods.

Reasons for the final excess of Rs. 37.33 lakhs in the first case have not been intimated (August 2005).

Grant No. 4- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
282- Public Health-				
98- Public Health-				
O	30.00			
		1,97.05	2,91.58	+94.53
R	1,67.05			

Provision was augmented through reappropriation to cover more expenditure on the damaged water supply schemes.

Reasons for the final excess of Rs. 94.53 lakhs have not been intimated (August 2005).

2030- Stamps and Registration

02- Stamps-Non-judicial-

101- Cost of Stamps-

99- Checking Staff-

O 2,96.44

4,43.71 4,43.71 ..

R 1,47.27

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

2506- Land Reforms

012- Statistics and Evaluation-

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Scheme for the Strengthening of Revenue Administration and updating of land records-			
O 20.00			
	1,20.65	1,22.95	+2.30
R 1,00.65			

Provision was augmented through reappropriation due to increase in plan ceiling.

102- Consolidation of Holdings-

98- Consolidation of Holdings-

O 2,06.54

2,34.65 2,36.79 +2.14

R 28.11

Provision augmented through reappropriation mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with pay (Rs. 76.81 lakhs) was partly offset by saving due to less expenditure on dearness allowance owing to its merger with pay (Rs. 51.81 lakhs).

4. Defective Budgeting

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245- Relief on account of Natural Calamities			
05- Calamity Relief Fund-			
101- Transfer to Reserve Funds and Deposit Accounts Calamity Relief Fund-			

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- State Contribution-			
O	98,83.00		
		98,83.00	+98,83.00
R	-98,83.00		

Surrender of entire provision due to less demand by the department proved injudicious in view of the excess of Rs. 98.83 lakhs; reasons for which have not been intimated (August 2005).

102- Drinking Water Supply-

O	30.00		
		1,28.03	+1,28.03
R	-30.00		

Surrender of entire provision through reappropriation due to non-occurrence of floods; proved injudicious in view of the excess of Rs. 1,28.03 lakhs; reasons for which have not been intimated (August 2005).

Capital:

5. The expenditure exceeded the grant by Rs. 24,82,68,320 ; the excess requires regularisation.

6. Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711- Capital Outlay on Flood Control Projects			
01- Flood Control-			
001- Direction and Administration-			
97- Execution-		18,36.50	+18,36.50

Grant No. 4- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
95- Special Revenue-			
..	..	3,30.86	+ 3,30.86
98- Superintendent Engineer-			
..	..	1,19.21	+ 1,19.21
99- Chief Engineer-			
..	..	96.33	+ 96.33

Reasons for incurring expenditure without provision of funds in the above four cases have not been intimated (August 2005).

7. Defective Budgeting

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711- Capital Outlay on Flood Control Projects			
01- Flood Control-			
800- Other Expenditure-			
99- Flood protection and Disaster preparedness-			
O	15,00.00		
		11,80.00	15,99.39 + 4,19.39
R	- 3,20.00		

Reduction in provision through reappropriation due to financial constraints proved injudicious in view of the huge excess of Rs. 4,19.39 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 4- Concl.**8. Calamity Relief Fund :-**

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

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

By taking into account Rs.3,11,51.95 lakhs as opening balance at the credit of the Fund as on 1st April 2004 and credit of Rs.98,83 lakhs (Rs. 74,12.25 lakhs by the Government of India and Rs.24,70.75 lakhs by the State Government), accumulation in the Fund thus rose to Rs. 4,10,34.95 lakhs. After financing an amount of Rs.20,75.93lakhs as relief on the advice of the State Government balance in the Fund worked out to Rs.3,89,59.02 lakhs as on 31 March 2005.

As per para 8.3 of the scheme "Calamity Relief Fund" the accretion to the Fund together with the income earned on the investment of the Fund shall, till contrary instructions are issued by the Government of India, be invested in accordance with the following pattern:-

- (a) 15 percent in the Government of India Securities,
- (b) 25 percent in the Government 182 days Treasury Bills,
- (c) 10 percent in the State Government Securities,
- (d) 10 percent in Government Public Sector Bonds/Units,
- (e) 25 percent to be maintained as deposits with Public Sector Banks and
- (f) 15 percent to be maintained as deposits with the State Co-operative Banks.

Out of balance of Rs.3,89,59.02 lakhs, Rs.2,15,79.65 lakhs have been invested by the Haryana Government in various Banks in the shape of Negotiable Certificates of Deposits. However, this investment is not in accordance with the prescribed pattern as stated above. The balance at the credit of the Fund at the end of March 2005 was Rs.3,89,59.02 lakhs (Cash Rs.1,73,79.37 lakhs and investment Rs.2,15,79.65 lakhs).

An account of the transactions of the Fund is included in Statement Nos. 16 and 19 of the Finance Accounts 2004-2005.

Grant No. 5**Grant No. 5 - Excise and Taxation**

	Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:			
Major Heads-			
2039 - State Excise			
2040 - Taxes on Sales, Trade etc.			
2045 - Other Taxes and Duties on Commodities and Services-			
Voted -			
Original	48,64,05		
		53,84,54	-2,37,68
Supplementary	5,20,49		
Amount surrendered during the year			
(March 2005)			2,81,26

Notes and comments :-

1. Against the available saving of Rs. 2,37.68 lakhs, surrender of Rs. 2,81.26 lakhs on 31 March 2005 proved excessive.
2. In view of the overall saving of Rs. 2,37.68 lakhs, the supplementary grant of Rs. 5,20.49 lakhs obtained in December 2004 proved excessive.
3. Saving occurred mainly under the following heads:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2039- State Excise			

Grant No. 5- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-				
98- Collection charges-				
O	6,14.21			
S	13.00			
		5,19.49	5,18.34	-1.15
R	-1,07.72			

Augmentation of provision through supplementary grant (Rs. 13 lakhs) to cover expenditure on purchase of new vehicle and printing of forms proved injudicious in view of saving of (Rs.1,07.72 lakhs) which was mainly due to less payment of dearness allowance owing to conversion of 50% of dearness allowance into dearness pay (Rs. 1,22.52 lakhs), less expenditure on contingent items (Rs. 14.60 lakhs) and non-finalisation of purchase of vehicle was partly offset mainly by more expenditure on salary due to conversion of 50% of dearness allowance into dearness pay (Rs. 42.12 lakhs).

2040- Taxes on Sales, Trade etc.

001- Direction and Administration-

99- Headquarter Staff-

98- Establishment Expenses-

O	4,53.22			
S	1,62.43			
		5,37.51	5,36.45	-1.06
R	-78.14			

Augmentation of provision through supplementary grant (Rs. 1,62.43 lakhs) for the payment of enhanced salary due to merger of 50% of dearness allowance with pay as dearness pay, purchase of new vehicles as well as P.O.L. expenses proved injudicious in view of the saving of (Rs.78.14 lakhs) mainly due to less payment of dearness allowance owing to merger of dearness allowance with pay (Rs. 66.27 lakhs) and non-finalisation of purchase of vehicles (Rs. 51.86 lakhs) was offset mainly by excess payment on salary due to merger of dearness allowance with pay (Rs. 42.19 lakhs).

Grant No.5 Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2045- Other Taxes and Duties on Commodities and Services				
101- Collection Charges-Entertainment Tax-				
99- Taxes and Duties-				
O	1,29.04			
R	-27.94	1,01.10	1,01.06	-0.04

Anticipated saving of Rs. 27.94 lakhs was mainly due to merger of 50% of dearness allowance with pay.

Grant No. 6

Grant No. 6 - Finance

	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
Revenue:			
Major Heads-			
2047 - Other Fiscal Services			
2048 - Appropriation for reduction or avoidance of debt (all charged)			
2049 - Interest Payments (all charged)			
2054 - Treasury and Accounts Administration			
2071 - Pensions and other Retirement Benefits			
3454 - Census Surveys and Statistics			
Voted -			
Original	9,02,37,20		
		9,02,37,22	+24,33,96
Supplementary	2		
Amount surrendered during the year (March 2005)			10,33,57
Charged -			
Original	25,39,81,43		
		25,39,81,43	-2,53,44,33
Supplementary	..		
Amount surrendered during the year (March 2005)			3,23,55,37

Grant No. 6- Contd.

Head	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess +
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Notes and comments :-

Voted Grant

1. The expenditure exceeded the grant by Rs. 24,33,96,479 ; the excess requires regularisation.
2. In view of the overall excess of Rs. 24,33.96 lakhs, surrender of Rs. 10,33.57 lakhs on 31 March 2005 proved unjustified.
3. Excess was the net result of excess under certain heads and saving under certain others.

Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2071- Pensions and other Retirement Benefits			
01- Civil-			
102- Commuted value of Pensions-			
O	91,37.00	1,09,40.44	+18,03.44

Excess of Rs. 18,03.44 lakhs was due to receipt of more cases of commutation than anticipated.

105- Family Pensions-			
O	72,58.00		
	72,77.08	81,35.02	+8,57.94
R	19.08		

Total excess of Rs. 8,77.02 lakhs was due to receipt of more cases of family pension than anticipated.

4. Saving occurred mainly under :-

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

Grant No. 6- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01- Civil-				
104- Gratuities-				
O	1,60,25.00			
		1,60,11.65	1,42,76.65	-17,35.00
R	-13.35			
Total saving of Rs. 17,48.35 lakhs was due to receipt of less retirement cases. Therefore, less cases of gratuities were finalised.				
106- Pensionary charges in respect of High Court Judges-				
O	1,02.00			
		82.92	5.27	-77.65
R	-19.08			
Total saving of Rs. 96.73 lakhs was due to less receipt of pensionary charges cases in respect of High Court Judges.				
111- Pensions to legislators-				
99- Members of State Legislatures-				
O		1,07.00	84.69	-22.31
Saving of Rs. 22.31 lakhs was due to receipt of less cases of pension payable to the legislators.				
2047- Other Fiscal Services				
103- Promotion of Small Savings-				
97- Awards to Districts-				
O	5,62.36			
		3,62.29	3,62.29	..
R	-2,00.07			

Grant No. 6- Contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3454- Census Surveys and Statistics			
02- Surveys and Statistics-			
001- Direction and Administration-			
95- Modernisation and Strengthening of State Statistical System-			
O	83.15		
		13.41	13.40
R	-69.74		-0.01

Reduction in provision through reappropriation was due to non-implementation of the scheme.

2054- Treasury and Accounts Administration			
095- Directorate of Accounts and Treasuries-			
99- Headquarter Staff-			
98- Establishment Expenses-			
O	1,12.91		
		87.82	86.07
R	-25.09		-1.75

Reduction in provision through reappropriation was mainly due to posts kept vacant.

5. Defective Budgeting

A case of unrealistic reduction in provision through reappropriation is given below:-

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

Grant No. 6- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101- Superannuation and Retirement Allowances-			
O	5,48,71.00		
		5,41,00.00	5,67,51.37
R	-7,71.00		+26,51.37

Reduction in provision through reappropriation due to receipt of less superannuation cases than anticipated proved unrealistic in view of the huge excess of Rs. 26,51.37 lakhs which was due to receipt of more superannuation cases than anticipated.

Charged Appropriation

6. Against the available saving of Rs. 2,53,44.33 lakhs, Rs. 3,23,55.37 lakhs were surrendered on 31 March 2005.

7. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 8 below:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2049- Interest Payments			
01- Interest on Internal Debt			
200- Interest on Other Internal Debts			
95- Loans from State Bank of India and other Banks-			
O	1,30,00.00		
		30,00.00	18,33.06
R	-1,00,00.00		-11,66.94

Total saving of Rs. 1,11,66.94 lakhs was due to less payment of interest owing to less receipt of loans from the State Bank of India and other banks.

Grant No. 6- Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving - Excess +
92- Interest on Loans from NCRPB-			
O 6,62.37			
	4,69.08	4,84.48	+15.40
R -1,93.29			

Net saving of Rs. 1,77.89 lakhs was due to reduction in the rate of interest on loans received from the National Capital Regional Planning Board.

8. Defective Budgeting

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
97- Loans from National Cooperative Development Corporation-			
O 4,26.27			
	5,01.87	3,70.51	-1,31.36
R 75.60			

Augmentation of provision through reappropriation due to more interest payments owing to availing of more loans from the National Cooperative Development Corporation proved unrealistic as the actual expenditure did not come up even to the original provision.

Reasons for saving of Rs. 1,31.36 lakhs have not been intimated (August 2005).

115- Interest on Ways & Means Advances from Reserve Bank Of India-			
O 21,00.00			
	10,00.00	..	-10,00.00
R -11,00.00			

Anticipated saving in provision through reappropriation was due to less expenditure on interest on Ways and Means Advances. Balance provision of Rs.10,00 lakhs remained unutilised reasons for which have not been intimated (August 2005).

03- Interest on Small Savings, Provident Funds etc.-

104- Interest on State Provident Funds-

Grant No. 6- Contd.

Head	Total appropriation	Actual expenditure	Excess + Saving - (In lakhs of rupees)
99- Interest on State Provident Fund to Govt Servants other than All India Services Officers-			
<i>O</i> 4,20,10.81			
	4,16,47.48	3,77,01.28	-39,46.20
<i>R</i> -3,63.33			
Anticipated saving of Rs. 3,63.33 lakhs was due to less payment of interest on State Provident Fund owing to less subscriptions made by the State employees to the General Provident Fund.			
Reasons for the final saving of Rs. 39,46.20 lakhs have not been intimated (August 2005).			
04- Interest on Loans and Advances from Central Government-			
108- Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the Ninth Finance Commission-			
99- Consolidate Pre 1984-89 Loans-			
<i>O</i> 3,15.93			
	1,87.84	1,87.84	
<i>R</i> -1,28.09			
Saving of Rs. 1,28.09 lakhs was due to payment of less interest owing to less receipt of loans from the Government of India.			
104- Interest on Loans for Non-Plan Schemes-			
98- House building advance(All- India Services Officers)-			
<i>O</i> 55.31			
	30.70	30.71	+0.01
<i>R</i> -24.61			

Reduction in provision through reappropriation was due to payment of less interest owing to less receipt of loans from the Government of India.

Grant No. 6- Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
60- Interest on Other Obligations --			
101- Interest on Deposits --			
<i>O</i>	1,15.78	12.72	-1,03.06

Reasons for the saving of Rs. 1,03.06 lakhs have not been intimated (August 2005).

9. Excess occurred mainly under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2049- Interest Payments			
04- Interest on Loans and Advances from Central Government-			
104- Interest on Loans for Non-Plan Schemes-			
95- Police-Modernisation of Police Force-			
<i>O</i>	3,43.77		
		9,15.86	10,65.13
<i>R</i>	5,72.09		+1,49.27

Augmentation of provision through reappropriation to cover more payment of interest owing to receipt of more loans from the Government of India proved inadequate in view of the final excess of Rs. 1,49.27 lakhs; reasons for which have not been intimated (August 2005).

01- Interest on Internal Debt --			
305- Management of Debt --			
99- Expenditure on issue of New Loans etc. --			
<i>O</i>	20.00	1,88.39	+1,68.39

Reasons for the excess of Rs. 1,68.39 lakhs have not been intimated (August 2005).

Grant No. 6- Contd.

Defective Budgeting

10. Four cases of unrealistic/excessive reduction in provision through reappropriation are given below:-

Head	Total appropriation	Actual expenditure	Excess +
			(In lakhs of rupees)
2048- Appropriation for reduction or avoidance of debt			
200- Other Appropriations-			
99- Guarantee Redemption Fund-Transfer to Reserve Fund and Deposit Accounts(Major Head 8235)-			
O	15,00.00		
		13,77.00	15,00.00
R	-1,23.00		+1,23.00

Reduction in provision through reappropriation of Rs. 123 lakhs due to making of less investments in the fund proved unrealistic in view of the excess of the same amount of Rs. 123 lakhs; reasons for which have not been intimated (August 2005).

2049- Interest Payments

01- Interest on Internal Debt-

123- Interest on Special Securities issued to National Small Savings Fund of the Central Govt by State Government-

93- Interest on Small Savings Collection-

O	6,38,12.03		
		4,52,51.03	5,96,00.84
R	-1,85,61.00		+1,43,49.81

Reduction in provision through reappropriation due to payment of less interest owing to less receipt of Small Saving Collections from the Government of India proved excessive in view of the excess of Rs. 1,43,49.81 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 6- Concl.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
200- Interest on Other Internal Debts-			
96- Loans from National Rural Credit (LTO) Fund of the NABARD-			
<i>O</i> 46,46.44			
	43,85.79	46,40.20	+2,54.41
<i>R</i> -2,60.65			

Net saving of Rs. 6.24 lakhs was due to less payment of interest owing to less receipt of loans from the National Bank for Agricultural and Rural Development.

04- Interest on Loans and Advances from Central Government-

104- Interest on Loans for Non-Plan Schemes-

99- Small Saving Collections-

O 1,02,49.07

96,29.61 98,37.42 +2,07.81

R -6,19.46

Net saving of Rs. 4,11.65 lakhs was due to less loan received from the Government of India.

Grant No. 7

Grant No. 7 - Other Administrative Services

		Total grant or appropriation	Actual expenditure	Saving -
		(In thousands of rupees)		
Revenue:				
Major Heads-				
2058 - Stationery and Printing				
2070 - Other Administrative Services				
2075 - Miscellaneous General Services				
Voted -				
Original	7,55,57,99			
		7,55,58,00	7,36,91,43	-18,66,57
Supplementary	1			
Amount surrendered during the year				
(March 2005)				
				18,74,81
Charged -				
Original	16,00			
		30,00	21,61	-8,39
Supplementary	14,00			
Amount surrendered during the year				
(March 2005)				
				8,38
Notes and comments :-				

Grant No. 7- Contd.

Voted Grant

1. Against the available saving of Rs. 18,66.57 lakhs, surrender of Rs. 18,74.81 lakhs on 31 March 2005 proved excessive.
2. Saving was the net result of saving under certain heads and excess under others. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2075- Miscellaneous General Services			
103- State Lotteries-			
99- Expenditure on payment to agents, prizes, money etc.-			
O	7,24,60.20		
		7,01,53.77	
R	- 23,06.43	7,01,53.77	..

Reduction in provision through reappropriation was mainly due to less sale of lottery tickets, reduction in the amount of guaranteed prizes and less adjustment of payment of prizes.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070- Other Administrative Services			
107- Home Guards-			
99- Direction and Administration-			
O	5,56.70		
		8,01.60	
R	2,44.90	8,01.69	+0.09

Grant No. 7- Contd.

The provision was augmented through reappropriation mainly to cover more expenditure on deputing of more Home Guards volunteers on election duty, merger of 50% of dearness allowance with pay as dearness pay and purchase of certain items for election duty was partly offset by saving due to merger of 50% of dearness allowance with pay.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104- Vigilance-			
99- Strengthening of Planning Machinery-			
O	5,43.77		
		6,05.98	6,05.90
R	62.21		-0.08

Augmentation of provision through reappropriation mainly to cover more expenditure owing to merger of 50% of dearness allowance with pay as dearness pay, filling up of vacant posts (Rs. 99.22 lakhs) clearance of old diesel /petrol bills of Haryana Roadways (Rs. 22.94 lakhs) and to clear old travelling allowance bills (Rs. 18.97 lakhs) was partly offset by saving due to merger of 50% of dearness allowance in the form of dearness pay (Rs. 99.51 lakhs).

003- Training-

98- Haryana Institute of Public Administration-

O	2,11.68		
		2,40.42	2,40.42
R	28.74		..

The provision was augmented through reappropriation mainly due to merger of dearness allowance with pay as dearness pay, grant of senior scale/selection grade to faculty members and payment of arrears.

800- Other expenditure-

Grant No. 7- Contd.

Head		Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
98- Establishment expenditure on Haryana State Lotteries-				
O	92.77			
		1,19.04	1,18.90	-0.14
R	26.27			

The provision was augmented through reappropriation mainly due to payment of arrears to the employees on account of regularisation and merger of 50% of dearness allowance with pay as dearness pay (Rs.40.59 lakhs) was partly offset by saving due to merger of dearness allowance with pay as dearness pay (Rs. 14.34 lakhs).

2058- Stationery and Printing

101- Purchase and Supply of Stationery Stores-

99- Stationery office and stores-

O	3,49.60			
		4,02.55	4,02.55	
R	52.95			

The provision was augmented through reappropriation mainly for the purchase of paper and stationery to supply to various Government Departments of Haryana.

2075- Miscellaneous General Services

101- Pension in lieu of resumed Jagirs, Lands, Territories etc.-

O	70.00			
		81.24	90.92	+9.68
R	11.24			

The provision was augmented through reappropriation to cover more expenditure owing to increase in War Jagir Sanad Rs. 1000/- per year to Rs. 5000/- per year.

Reasons for excess of Rs. 9.68 lakhs have not been intimated (August 2005).

Grant No. 7- Concl.

Charged Appropriation

4. In view of the overall saving of Rs.8.39 lakhs, the supplementary appropriation of Rs.14.00 lakhs obtained in March 2005 proved excessive.

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

The expenditure under the grant includes Rs.9.32 lakhs contributed to the Reserve Fund during the year. The balance at the credit of this Fund on 31 March 2005 is shown below :-

Reserve Fund and the purpose	Opening Balance	Contribution during 2004-05	Interest on accumulation under the fund during 2004-2005	Total amount credited to the fund	Expenditure during 2004-05	Balance on 31 March 2005
1	2	3	4	5	6	7
(In lakhs of rupees)						
Depreciation Reserve Fund (Government Presses)	2,56.07	9.32	17.75	27.07	..	2,83.14
To meet the cost of renewals and replacements of machinery and furniture in Government Presses						

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

An account of the transactions of the Fund is given in Statement No.16 of the Finance Accounts 2004-2005

Grant No. 8

Grant No. 8 - Buildings and Roads

	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Excess + Saving -
Revenue:			
Major Heads-			
2059 - Public Works			
2216 - Housing			
3054 - Roads and Bridges			
Voted -			
Original	2,14,47,33		
Supplementary		2,14,47,33	+66,19,31
Amount surrendered during the year			
(March 2005)			
Charged -			1,03,00
Original	17,00		
Supplementary		17,00	-15,31
Amount surrendered during the year			
Capital:			
Major Heads-			
4058 - Capital Outlay on Stationery and Printing			
4059 - Capital Outlay on Public Works			

Nil

Grant No. 8- Contd.

		Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
4202 - Capital Outlay on Education, Sports, Art and Culture				
4210 - Capital Outlay on Medical and Public Health				
4211 - Capital Outlay on Family Welfare				
4216 - Capital Outlay on Housing				
4235 - Capital Outlay on Social Security and Welfare				
4250 - Capital Outlay on other Social Services				
4851 - Capital Outlay on Village and Small Industries				
5053 - Capital Outlay on Civil Aviation				
5054 - Capital Outlay on Roads and Bridges				
Voted -				
Original	4,38,30,62			
		4,38,30,63	3,52,43,55	-85,87,08
Supplementary	1			
Amount surrendered during the year				
(March 2005)				1,21,88,02
Charged -				
Original	2,00,00			
		2,00,00	16,09	-1,83,91
Supplementary	..			
Amount surrendered during the year				
(March 2005)				1,24,39

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
04- District and Other Roads-				
337- Roadworks-				
98- Rural Roads-				
	O	43,93.00		
			57,57.45	+8,29.43
	R	5,35.02		
		49,28.02		

Augmentation of provision through reappropriation to ensure more expenditure on maintenance of roads proved injudicious in view of the final excess of Rs. 8,29.43 lakhs; reasons for which have not been intimated (August 2005).

2059- Public Works

80- General-

001- Direction and Administration-

96- Execution-

O 1,06,47.97

1,11,92.83 1,11,18.36 -74.47

R 5,44.86

Augmentation of provision through reappropriation mainly to cover more expenditure on salary owing to merger of 50% of dearness allowance with pay (Rs.21,08.79 lakhs), travelling allowance (Rs.72 lakhs), ex-gratia (Rs.25.25 lakhs) was partly offset by saving due to less payment of dearness allowance to the employees owing to its merger with pay (Rs. 16,66.68 lakhs).

Reasons for the saving of Rs. 74.47 lakhs have not been intimated (August 2005).

2216- Housing

01- Government Residential Buildings-

106- General Pool accommodation-

99- Direction and Administration (Amount transferred pro-rata provision of Estt. From Major Head-2059-Public Works)-

O

4,04.00

6,32.41

+2,28.41

Reasons for excess pro-rata transfer of Rs.2,28.41 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
86- Maintenance and Repairs-			
O 3,55.00			
	4,22.25	4,50.24	+27.99
R 67.25			

The provision was augmented through reappropriation for execution of more minor works.

Reasons for the final excess of Rs. 27.99 lakhs have not been intimated (August 2005).

96- District Administration-			
O 8.00			
	10.60	29.64	+19.04
R 2.60			

Reasons for the final excess of Rs. 19.04 lakhs have not been intimated (August 2005).

4. Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2059- Public Works			
80- General-			
799- Suspense-			
O 53.00		-10,28.19	-10,81.19

Reasons for minus expenditure and ultimate saving of Rs.10,81.19 lakhs have not been intimated (August 2005).

052- Machinery and Equipment-

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96- Machinery-				
	O	1,60.00		
		1,50.00	72.91	-77.09
	R	-10.00		

Reasons for the total saving of Rs. 87.09 lakhs have not been intimated (August 2005).

001- Direction and Administration-

99- Direction-

	O	8,24.60		
		8,02.15	7,93.24	-8.91
	R	-22.45		

Anticipated saving of Rs. 22.45 lakhs mainly due to less payment of dearness allowance owing to its merger with pay (Rs.122 lakhs), posts kept vacant (Rs.39.55 lakhs) was offset by excess expenditure on salary owing to merger of 50% of dearness allowance with pay (Rs.1,37.30 lakhs). Reasons for the final saving of Rs. 8.91 lakhs have not been intimated (August 2005).

94- Land Acquisition Officer-

	O	1,50.85		
		1,23.78	1,23.77	-0.01
	R	-27.07		

Reduction in provision through reappropriation mainly due to less payment of dearness allowance owing to its merger with pay (Rs. 33.45 lakhs) was offset by excess expenditure on salary owing to merger of dearness allowance with pay (Rs. 4.15 lakhs) and travelling allowance (Rs. 2.02 lakhs).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98- Design-			
O	30.80		
		23.96	23.93
			-0.03
R	-6.84		
Reduction in provision through reappropriation was mainly due to less expenditure on payment of dearness allowance owing to its merger with pay.			
103- Furnishing-			
99- Rest houses-			
O	36.00		
		20.00	12.94
			-7.06
R	-16.00		
051- Construction-			
98- Secretariat-			
O	10.50		
R	-10.50		
93- Public Works-			
O	13.00		
		2.70	3.68
			+0.98
R	-10.30		

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
97-	District Administration-			
	O	8.50		
			0.50	2.28
	R	-8.00		+1.78
Reduction in provision through reappropriation in the above four cases was due to non-sanction of minor works by the client departments.				
Reasons for the final saving of Rs. 7.06 lakhs in the first case have not been intimated (August 2005).				
3054-	Roads and Bridges			
03-	State Highways-			
337-	Roadworks-			
	O	18,35.00		
			13,14.67	15,89.57
	R	-5,20.33		+2,74.90
Reduction in provision through reappropriation due to non-execution of roadworks owing to imposition of model code of conduct for elections in the state proved excessive in view of the excess of Rs. 2,74.90 lakhs; reasons for which have not been intimated (August 2005).				
04-	District and Other Roads-			
337-	Roadworks-			
99-	District Roads-			
	O	6,07.00		
			3,62.59	3,88.81
	R	-2,44.41		+26.22

Reduction in provision through reappropriation was due to less expenditure on maintenance of district roads (Rs.2,37.41 lakhs), non-execution of roadworks (Rs. 7 lakhs) owing to imposition of model code of conduct for elections in the state proved excessive in view of the excess of Rs. 26.22 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
80- General-			
052- Machinery and Equipment-			
99- Establishment Charges (Pro-rata) transferred from Major head-2059-Public Works-			
O	1,21.00	69.32	-51.68

Reasons for less pro-rata transfer of Rs. 51.68 lakhs have not been intimated (August 2005).

05- Roads of Inter State or Economic Importance-

337- Roadworks-

O 50.00

R -50.00

Entire provision was surrendered due to non-improvement of roads owing to imposition of model code of conduct for elections in the state.

2216- Housing

01- Government Residential Buildings-

106- General Pool accommodation-

84- Lease Charges-

O 50.00

R -40.00

10.00 11.08 +1.08

Reasons for the surrender of Rs. 40 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
89- Medical (including ayurvedic)-			
O 8.00			
		0.01	+0.01
R -8.00			

Entire provision was surrendered due to non-sanction of minor works by the client department.

5. Two cases of injudicious reduction in provision through reappropriation order issued by the Finance Department are given below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2059- Public Works			
80- General-			
053- Maintenance and Repairs-			
99- Maintenance and Repairs-			
O 10,84.00			
	8,60.00	10,99.20	+2,39.20
R -2,24.00			

Reduction in provision through reappropriation due to non-sanction of estimates for maintenance and repairs by the client department proved injudicious in view of the excess of Rs. 2,39.20 lakhs; reasons for which have not been intimated (August 2005).

2216- Housing			
01- Government Residential Buildings-			
106- General Pool accommodation-			
85- Furnishing-			
O 30.00			
	20.00	29.96	+9.96
R -10.00			

Reduction in provision through reappropriation due to non-sanction of minor works by the client department proved injudicious in view of the excess of Rs. 9.96 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 8- Contd.

Charged Appropriation

6. Entire saving of Rs. 15.31 lakhs remained unsurrendered.

7. Saving occurred under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2059- Public Works			
80- General-			
105- Public Works Workshops-			
99- P.W.D. Workshop-			
O	17.00	1.69	-15.31

Reasons for the saving of Rs. 15.31 lakhs have not been intimated (August 2005).

Capital:**Voted Grant**

8. Against the available saving of Rs. 85,87.08 lakhs, surrender of Rs. 1,21,88.02 lakhs on 31 March 2005 proved injudicious.

9. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 10 below):-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5054- Capital Outlay on Roads and Bridges			
04- District & Other Roads-			
337- Road Works-			
98- Rural Roads-			
O	1,75,57.74		
	1,32,72.65	1,00,77.39	-31,95.26
R	-42,85.09		

Anticipated saving of Rs.42,85.09 lakhs was due to non-sanction of new works of rural roads owing to imposition of model code of conduct for elections in the state (Rs. 75,64.86 lakhs) offset by more expenditure due to allocation of more funds for completion of Rural Infrastructure Development Federation Works (Rs. 32,79.77 lakhs) by the Planning Department.

Reasons for the final saving of Rs. 31,95.26 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
03- State Highway-				
337- Road Works-				
O	1,10,00.00			
		74,45.35	97,69.47	+23,24.12
R	-35,54.65			

Reduction in provision through reappropriation was due to non-execution of road works owing to imposition of model code of conduct for elections in the State (Rs. 45,59.69 lakhs) offset by excess expenditure of Rs. 11,05.04 lakhs; reasons for which have not been intimated (August 2005).

Reasons for the excess expenditure of Rs. 23,24.12 lakhs have also not been intimated (August 2005).

80- General-				
052- Machinery and Equipment-				
99- Tools and Plant charges transferred from Major Head-2059-Public Works-				
O	1,00.00			
R	-1,00.00			

Entire provision was surrendered due to imposition of model code of conduct for elections in the state.

004- Research-				
99- Research-				
O	82.26			
		25.34	..	-25.34
R	-56.92			

Anticipated saving of Rs, 56.92 lakhs was due to imposition of model code of conduct for elections in the state.

Reasons for the final saving of Rs.25.34 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4059- Capital Outlay on Public works			
01- Office Buildings-			
051- Construction-			
99- District Administration-			
O	27,24.00		
		9,75.00	9,40.81
			-34.19
R	-17,49.00		

Anticipated saving of Rs. 17,49 lakhs was due to pending land payment to Haryana Urban Development Authority and withdrawal of surplus land funds.

Reasons for the final saving of Rs. 34.19 lakhs have not been intimated (August 2005).

60- Other Buildings-			
051- Construction-			
96- Jails-			
O	23,95.00		
		18,85.00	17,95.45
			-89.55
R	-5,10.00		

Anticipated saving of Rs. 510 lakhs was due to non-availability of architectural drawings for security cells, non-sanction of new works and non-receipt of sufficient funds for construction of jail buildings.

Reasons for the final saving of Rs. 89.55 lakhs have not been intimated (August 2005).

98- Administration of Justice-			
O	7,80.00		
		5,60.00	4,84.61
			-75.39
R	-2,20.00		

Anticipated saving of Rs. 220 lakhs was due to late approval of plan for construction of Judicial Complex Jhajjar and Panipat.

Reasons for the final saving of Rs. 75.39 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80- General-			
051- Construction-			
96- Hospitality (Haryana Niwas)-			
O	22.00		
		12.00	-12.00
R	-10.00		

Reduction in provision through reappropriation due to non-sanction of new works proved less in view of nil expenditure under the scheme resulting into saving of the balance provision of Rs. 12 lakhs; reasons for which have not been intimated (August 2005).

4216- Capital Outlay on Housing			
01- Government Residential Buildings-			
106- General Pool Accommodation-			
98- District Administration-			
O	12,00.00		
		1,35.00	-45.07
R	-10,65.00		

Anticipated saving of Rs. 1,065 lakhs was due to withdrawal of surplus land funds and non approval of residences of District Administration at Narwana.

Reasons for the final saving of Rs. 45.07 lakhs have not been intimated (August 2005).

97- Jails-			
O	1,00.00		
		20.00	-6.75
R	-80.00		

Anticipated saving of Rs. 80 lakhs was due to non-identification of more schemes by the client department.

Reasons for the final saving of Rs. 6.75 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
96- Public Works-			
O	4,00.00		
		3,30.00	+23.96
R	-70.00	3,53.96	

Reduction in provision through reappropriation due to non-approval of construction plan of Shalimar Bagh at New Delhi and residences in Sector 39 at Chandigarh proved excessive in view of the excess of Rs. 23.96 lakhs; reasons for which have not been intimated (August 2005).

99- Administration of Justice-			
O	1,50.00		
		1,20.00	-11.75
R	-30.00	1,08.25	

Anticipated saving of Rs.30 lakhs was due to non-availability of site for construction of Sessions House at Jhajjar and non-identification of more schemes.

Reasons for the final saving of Rs. 11.75 lakhs have not been intimated (August 2005).

4235- Capital Outlay on Social Security and Welfare			
02- Social Welfare-			
102- Child Welfare-			
99- Construction of <i>Anganwari</i> Centres-			
O	11,67.30		
		5,96.99	-35.33
R	-5,70.31	5,61.66	

Anticipated saving of Rs. 5,70.31 lakhs was due to non-approval of the new schemes for construction of *Anganwari* Centres in the state.

Reasons for the final saving of Rs. 35.33 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4210- Capital Outlay on Medical and Public Health			
01- Urban Health Services-			
110- Hospital and Dispensaries-			
97- Construction of Trauma Centre at Sirsa, Rewari and Palwal-			
O	2,25.00		
		7.00	2.80
			-4.20
R	-2,18.00		

Anticipated saving of Rs. 218 lakhs was due to non-sanction of the new works for construction of Trauma Centres in the state.

Reasons for the final saving of Rs. 4.20 lakhs have not been intimated (August 2005).

03- Medical Education Training and Research-			
105- Allopathy-			
99- Buildings-			
O	3,50.00		
		2,10.00	2,03.61
			-6.39
R	-1,40.00		

Anticipated saving of Rs. 140 lakhs was due to non-approval of the new schemes for construction of building for medical education, training and research.

Reasons for the final saving of Rs. 6.39 lakhs have not been intimated (August 2005).

02- Rural Health Services-			
103- Primary Health Centres-			
98- Construction of Rural Area(Under PMGY Scheme)-			
O	28.45		
		2.00	..
			-2.00
R	-26.45		

Reduction in provision through reappropriation was due to non-sanction of new works for construction of Primary Health Centres buildings.

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
104- Community Health Centres-			
99- Buildings-			
O	3,00.00		
		2,60.00	
			+13.34
R	-40.00		

Reduction in provision through reappropriation due to non-receipt of sufficient funds for construction of Community Health Centres buildings proved excessive in view of the excess of Rs. 13.34 lakhs; reasons for which have not been intimated (August 2005).

4202- Capital Outlay on Education, Sports, Art and Culture			
01- General Education-			
203- University and Higher Education-			
98- Construction of Building of <i>Shiksha Sadan</i> at Panchkula-			
O	2,00.00		
		1,73.00	
			-1,73.00
R	-27.00		

Reduction in provision through reappropriation due to late sanctioning of construction of building of *Shiksha Sadan* at Panchkula proved very less in view of nil expenditure under the scheme resulting into provision of Rs. 173 lakhs remaining unutilised; reasons for which have not been intimated (August 2005).

202- Secondary Education-			
99- Secondary School Buildings-			
O	1,00.00		
		17.00	
			-10.41
R	-83.00		

Anticipated saving of Rs. 83 lakhs was due to non-sanction of the new works for construction of secondary school buildings.

Reasons for the final saving of Rs. 10.41 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Technical Education-			
104- Polytechnics-			
99- Polytechnics Buildings-			
O	1,03.00		
		85.00	67.64
R	-18.00		-17.36

Anticipated saving of Rs. 18 lakhs was due to non-receipt of sufficient funds for construction of polytechnic buildings in the state.

Reasons for the final saving of Rs. 17.36 lakhs have not been intimated (August 2005).

04- Art and Culture-			
105- Public Libraries-			
99- Buildings (Public Libraries)-			
O	25.00		
		5.00	2.78
R	-20.00		-2.22

Reduction in provision through reappropriation was due to non-sanction of new works for construction of public libraries buildings.

Reasons for the final saving of Rs. 2.22 lakhs have not been intimated (August 2005).

4250- Capital Outlay on other Social Services			
800- Other expenditure-			
99- Training Building-			
O	2,95.00	2,13.54	-81.46

Reasons for the saving of Rs. 81.46 lakhs have not been intimated (August 2005).

10. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5054- Capital Outlay on Roads and Bridges			
04- District & Other Roads-			

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
101-	Bridges-			
98-	Rural Roads-			
	O	2,00.00		
		3,93.96	6,09.47	+2,15.51
	R	1,93.96		

Augmentation of provision through reappropriation to cover more expenditure on bridges proved inadequate in view of the final excess of Rs. 2,15.51 lakhs; reasons for which have not been intimated (August 2005).

4059- Capital Outlay on Public Works

80- General-

051- Construction-

97- Haryana Public Service Commission-

O 75.00

2,00.00 1,86.28 -13.72

R 1,25.00

Augmentation of provision through reappropriation due to construction of Haryana Public Service Commission building at Panchkula proved excessive in view of the saving of Rs. 13.72 lakhs; reasons for which have not been intimated (August 2005).

95- Haryana State Selection Commission-

O 75.00

1,05.00 1,00.70 -4.30

R 30.00

Augmentation of provision through reappropriation to complete the ongoing works of Haryana State Selection Commission building proved excessive in view of the saving of Rs. 4.30 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
60- Other Buildings-			
051- Construction-			
99- Public Works-			
O	1,00.87	1,69.31	+68.44

Reasons for the excess of Rs. 68.44 lakhs have not been intimated (August 2005).

4202- Capital Outlay on Education, Sports, Art and Culture			
01- General Education-			
203- University and Higher Education-			
99- College Buildings-			
O	4,00.00		
		4,60.00	4,91.78
			+31.78
R	60.00		

Augmentation of provision through reappropriation to complete the ongoing works of College buildings proved inadequate in view of the final excess of Rs. 31.78 lakhs; reasons for which have not been intimated (August 2005).

4210- Capital Outlay on Medical and Public Health			
03- Medical Education Training and Research-			
101- Ayurveda-			
99- Buildings-			
O	5.00		
		80.00	83.98
			+3.98
R	75.00		

The provision was augmented through reappropriation to cover more expenditure to complete the office building of Ayurveda at Panchkula.

Reasons for the final excess of Rs. 3.98 lakhs have not been intimated (August 2005).

Grant No. 8- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4235- Capital Outlay on Social Security and Welfare			
02- Social Welfare-			
101- Welfare of handicapped-			
95- State Level Project/Home for Mentally Handicapped-			
O	25.00	58.62	+33.62

Reasons for the excess expenditure of Rs. 33.62 lakhs have not been intimated (August 2005).

11. Seven cases of injudicious augmentation/reduction of provision through reappropriation are discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
5054- Capital Outlay on Roads and Bridges			
03- State Highways-			
101- Bridges-			
O	3,00.00		
	7,18.46		-7,18.46
R	4,18.46		

The provision augmented through reappropriation to cover more expenditure on the construction of new bridges at Rewari, Palwal and Ganaur proved injudicious in view of the nil expenditure resulting in the entire provision of Rs. 7,18.46 lakhs remaining unutilised; reasons for which have not been intimated (August 2005).

04- District & Other Roads-			
337- Road Works-			
99- District Roads-			
O	25,60.00		
	20,31.47	79,47.26	+59,15.79
R	-5,28.53		

Grant No. 8- Contd.

Reduction in provision through reappropriation due to non-sanction of new roadworks (Rs. 6,64.89 lakhs) was offset by excess expenditure on roadworks (Rs.1,36.36 lakhs) proved injudicious in view of the huge excess of Rs. 59,15.79 lakhs; reasons for which have not been intimated (August 2005).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
4210- Capital Outlay on Medical and Public Health			
01- Urban Health Services-			
110- Hospital and Dispensaries-			
96- Construction of Regional Diagnostic Centre in the State under 11th Finance Commission-			
O	1,00.00		
		1,49.10	
R	49.10		-1,49.10

The provision was augmented through reappropriation to cover more expenditure on the Eleventh Finance Commission works of construction of Regional Diagnostic Centre in the state proved injudicious in view of the nil expenditure resulting in the entire provision of Rs. 1,49.10 lakhs remaining unutilised; reasons for which have not been intimated (August 2005).

99- Buildings-			
O	2,00.00		
		1,45.00	
R	-55.00	3,11.57	+1,66.57

Reduction in provision through reappropriation due to non-receipt of sufficient funds for construction of buildings of Hospitals and Dispensaries proved injudicious in view of the excess of Rs. 1,66.57 lakhs; reasons for which have not been intimated (August 2005).

02- Rural Health Services-			
103- Primary Health Centres-			
99- Buildings-			
O	2,55.00		
		2,85.00	
R	30.00	2,59.73	-25.27

Grant No. 8- Contd.

Augmentation of provision through reappropriation to cover more expenditure to complete the ongoing works of Primary Health Centres proved excessive in view of the saving of Rs. 25.27 lakhs; reasons for which have not been intimated (August 2005).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4059- Capital Outlay on Public Works			
60- Other Buildings-			
051- Construction-			
97- Excise & Taxation-			
O	50.00		
		3,09.91	-3,09.91
R	2,59.91		

The provision augmented through reappropriation to cover more expenditure on payment for land to Haryana Urban Development Authority and Haryana Police Housing Corporation proved injudicious in view of nil expenditure leading to the entire provision of Rs. 3,09.91 lakhs remaining unutilised; reasons for which have not been intimated (August 2005).

80- General-			
051- Construction-			
94- Ministers' Car Section-			
O	40.00		
		1,00.00	-96.65
R	60.00	3.35	

Augmentation of provision through reappropriation to cover more expenditure to complete the ongoing work of Ministers' Car Section at Chandigarh proved injudicious in view of the nominal expenditure of Rs. 3.35 lakhs leading to almost the entire provision remaining unutilised; reasons for which have not been intimated (August 2005).

Grant No. 8- Contd.

Charged Appropriation

12. Of the ultimate saving of Rs. 1,83.91 lakhs, Rs. 59.52 lakhs remained unsurrendered.

13. Saving occurred under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
5054- Capital Outlay on Roads and Bridges			
80- General-			
800- Other Expenditure-			
O 2,00.00			
		75.61	-75.61
R -1,24.39			

Reduction in provision through reappropriation was due to declaration of less arbitration awards/judgements by the Hon'ble courts.

Reasons for non-utilisation of the remaining provision of Rs. 75.61 lakhs have not been intimated (August 2005).

14. Case where the expenditure has been incurred without provision of funds is discussed below:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
5054- Capital Outlay on Roads and Bridges			
04- District & Other Roads-			
337- Road works-			
98- Rural Roads-			
		16.09	+16.09

Reasons for incurring expenditure without provision of funds have not been intimated (August 2005). However, lumpsum original provision of Rs. 200 lakhs has been provided under the Sub Major Head -80-General-Minor head-800-Other Expenditure (mentioned in note 13 above).

Grant No. 8- Contd.

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

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2002-2003, 2003-2004 and 2004-2005 is compared as under:-

Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage	
				Direction and Administration charges to works outlay	Machinery and Equipment charges to works outlay
(In lakhs of rupees)					
2002-2003	3,28,13.28	1,32,92.32	4,65.12	40.51	1.42
2003-2004	4,16,40.86	1,47,52.69	7,13.05	35.43	1.71
2004-2005	4,20,63.04	1,56,91.34	7,28.97	37.30	1.73

16. *Suspense transactions:* - The expenditure under the grant includes Rs. 1,06,92.80 lakhs under the head "Suspense".

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

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

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

(i) *Purchases* :- This head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till balance is entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.

(ii) *Stock* :- The head is charged with all expenditure connected with acquisition of stock materials and with manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the value of out turn, and the balance in the accounts represents the book value of materials in stock plus the unadjusted charges etc., connected with manufacture, if any.

(iii) *Miscellaneous Works Advances* :- This head records :-

- (a) sales of material on credit;
- (b) expenditure on deposit works incurred before receipt of contribution or in excess of contribution received;
- (c) losses and retrenchments ; and
- (d) other items awaiting adjustment.

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

Grant No. 8- Concl'd.

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

The details of transactions under "Suspense" in the grant during the year 2004-2005 together with the opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
(In lakhs of rupees)				
Purchases	-21.18	..	..	-21.18
Stock	+ 14,85.01	89,55.40	85,58.91	+18,81.50
Miscellaneous Works Advances	+ 50,22.83	17,37.40	31,62.08	+35,98.15
Total	+ 64,86.66	1,06,92.80	1,17,20.99	+54,58.47

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

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

Subvention of Rs. 6,526 lakhs was received and no amount was spent from the deposit account during the year 2004-2005. Rupees 1,14,66.95 lakhs were at the credit of the deposit account on 31 March 2005.

An amount of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 2004-2005.

Grant No. 9

Grant No. 9 - Education

		Total grant or appropriation	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Heads-				
2202 - General Education				
2203 - Technical Education				
2204 - Sports and Youth Services				
2205 - Art and Culture				
Voted -				
Original	18,78,22,15			
		18,78,22,16	16,75,04,26	-2,03,17,90
Supplementary	1			
Amount surrendered during the year				
(March 2005)				
				1,52,49,27
Charged -				
Original	5			
		5	..	-5
Supplementary	..			
Amount surrendered during the year				
(March 2005)				
				5
Notes and comments:-				
Voted Grant				

1. Of the ultimate saving of Rs. 2,03,17.90 lakhs, Rs. 50,68.63 lakhs remained unsurrendered.

Grant No. 9- Contd.

2. Saving occurred mainly under the following heads (partly offset by excess under certain other heads mentioned in note 3 below):-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2202- General Education			
01- Elementary Education-			
101- Government Primary Schools-			
90- Sarva Shiksha Abhiyan -			
O	1,60,00.00		
		42,93.85	42,93.85
R	-1,17,06.15		..

Reduction in provision through reappropriation was due to funding the scheme directly by the Government of India (Rs.1,20,00.00 lakhs) offset by more amount sanctioned by the Government (Rs.2,93.85 lakhs).

001- Direction and Administration-			
97- Supervision-Appointment of Additional Staff for Elementary Education Programme-			
O	2,44.15		
		20.65	20.65
R	-2,23.50		..

Reduction in provision through reappropriation was mainly due to conducting of less inservice training programmes for teachers and non finalisation of I.T. Plan.

053- Maintenance of Buildings-			
98- Construction/Extension of Govt. Primary School Building-			

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- <i>Pardhanmantri Gramodhyog Yojna -</i>			
O	1,75.85		
R	-1,75.85		

The entire provision of Rs. 1,75.85 lakhs was surrendered due to merger of this scheme into the scheme "96 Mid Day Meal for Primary School Children" commented upon in note 3 below.

102- Assistance to Non Government Primary Schools-

93- Introduction of pension for Non Govt.-aided Primary Schools-

O 1,00.00

63.13

63.13

R -36.87

Reduction in provision through reappropriation was due to release of less grant-in-aid owing to receipt of less claims from the institutions.

109- Scholarships and Incentives-

93- Free Uniforms to SC/WS Girls Students for Primary Classes-

O 3,00.00

2,68.17

2,68.17

R -31.83

Reduction in provision through reappropriation was due to availability of less number of eligible students for grant of free uniforms.

03- University and Higher Education-

103- Government Colleges and Institutes-

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Institutes-				
O	73,42.79			
		63,49.38	50,86.01	-12,63.37
R	-9,93.41			

Reduction in provision through reappropriation mainly due to less payment of dearness allowance owing to its merger with pay as dearness pay (Rs. 15,95.68 lakhs) was offset by excess to cover more expenditure on payment of salary owing to merger of dearness allowance with pay (Rs. 5,90.34 lakhs) and receipt of more medical reimbursement claims (Rs. 22.94 lakhs).

Reasons for the final saving of Rs 12,63.37 lakhs have not been intimated (August 2005).

102- Assistance to Universities-

93- Ch.Devi Lal University, Sirsa-

O	15,00.00			
		10,14.00	10,14.00	..
R	-4,86.00			

Reduction in provision through reappropriation was due to cut imposed on plan outlay and disaffiliation of various colleges from Chaudhry Devi Lal University, Sirsa.

001- Direction and Administration-

99- Administrative Staff-

O	10,39.25			
		7,38.92	6,16.99	-1,21.93
R	-3,00.33			

Reduction in provision through reappropriation was mainly due to less payment of dearness allowance owing to its merger with pay (Rs. 4,24 lakhs), posts kept vacant (Rs. 50 lakhs), receipt of less claims of leave travel concession and medical reimbursement (Rs. 9.64 lakhs).

Reasons for the final saving of Rs 1,21.93 lakhs have not been intimated (August 2005).

Grant No. 9- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Secondary Education-			
109- Government Secondary Schools-			
94- Area Incentive Programme for Educationally Backward Minority-			
O 23,11.90			
	4,50.00	4,50.00	..
R -18,61.90			
Reduction in provision through reappropriation was due to sanction of less funds by the Government of India.			
105- Teachers Training-			
96- Setting up of District Institute of Education and Training at Gurgaon, Sonipat, Mohra, Bhrikalan, Iccus, Ding, Mohindergarh, Madina etc.-			
O 10,08.26			
	5,02.54	5,02.52	-0.02
R -5,05.72			
Anticipated saving was due to less payment of dearness allowance owing to its merger with pay (Rs. 4,18.65 lakhs), receipt of less/no demand from the various District Institutes of Education and Training (Rs. 87.07 lakhs).			
94- Construction of Building at Pali & 7 New District Institute of Education and Training-			
O 3,75.00			

R -3,75.00			

Entire provision of Rs. 375 lakhs was surrendered due to non-clearance of the departmental proposal.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
95- Strengthening of Junior Basic Training Institutions for 2 GETTI's-				
O	61.90			
		30.72	30.73	+0.01
R	-31.18			
Reduction in provision through reappropriation was due to posts kept vacant.				
001- Direction and Administration-				
97- Computer Literacy and Studies in School-				
O	4,02.10			
		1,52.10	1,52.10	..
R	-2,50.00			
Reduction in provision through reappropriation was due to non-clearance of the departmental proposal by the Government of India.				
94- E-Governance and Computerisation of Secondary Education-				
O	1,83.11			
		1,26.17	1,26.17	..
R	-56.94			
Reduction in provision through reappropriation was due to posts kept vacant.				
110- Assistance to Non-Govt. Secondary Schools-				

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96- Introduction of pension scheme for Non-Government-Aided Secondary Schools-				
O	3,00.00			
		2,30.00	2,30.00	..
R	-70.00			
Reduction in provision through reappropriation was due to release of less grant-in-aid owing to receipt of less claims from the institutions.				
04- Adult Education-				
102- Shramik Vidya Peeths-				
99- Setting up of <i>Shramik Vidya Peeth</i> at Faridabad-				
O	26.37			
		1.17	1.17	..
R	-25.20			
Reduction in provision through reappropriation was due to winding up of the scheme.				
2203- Technical Education				
105- Polytechnics-				
58- Technical Education-IV Programme-				
O	10,00.00			
		8,75.00	8,75.00	..
R	-1,25.00			

Reduction in provision through reappropriation was due to cut imposed on plan outlay.

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104- Assistance to Non-Government Technical Colleges and Institutes-				
98- Grant to Y.M.C.A Institute, Faridabad-				
O	1,88.36			
		90.32	90.32	..
R	-98.04			
Reduction in provision through reappropriation was due to posts kept vacant.				
76- Establishment of Ch.Devi Lal Memorial Engineering College Panniwala Mota (Sirsa)-				
O	6,00.00			
		5,30.00	5,30.00	..
R	-70.00			
Reduction in provision through reappropriation was due to cut imposed on plan outlay.				
2204- Sports and Youth Services				
104- Sports and Games-				
64- Grant-in-aid to Stadium Committee/Sports Councils for the Construction of sports Infrastructure-				
O	1,70.00			
		1,06.14	1,06.14	..
R	-63.87			

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

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
66- G.I.A. to Stadium Committee Haryana Olympic Association/Sports Council for Infrastructure-				
O	90.00			
		42.41	42.41	..
R	-47.59			

Reduction in provision through reappropriation was due to release of less grant-in-aid owing to less demand made by the Stadium Committee for sports infrastructure.

67- Sports Competition-				
O	60.00			
		29.15	29.15	..
R	-30.85			

Reduction in provision through reappropriation was due to holding of less sports competitions in the State.

68- Sports Complex-				
O	50.00			
		18.95	18.95	..
R	-31.05			

Reduction in provision through reappropriation was due to execution of less minor works under the scheme.

3. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2202- General Education				
01- Elementary Education-				

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103- Assistance to Local Bodies for Primary Education-				
98- Payment of Salary Grant to JBT Teachers Appointed by Zila Parishad-				
O	..			
S	0.01			
		14,42.00	14,42.00	..
R	14,41.99			

The provision was made through token supplementary grant and reappropriation to cover expenditure on account of payment of salary to J.B.T. teachers appointed by the *Zila Parishad*.

800- Other expenditure-

96- Mid-Day Meal For Primary School Children-

O	35,00.00			
		41,23.76	41,23.76	..
R	6,23.76			

The provision was augmented through reappropriation mainly to cover more expenditure on the implementation of the scheme throughout the state (Rs. 3,19.32 lakhs) and purchase of more cooking utensils (Rs. 3,11.94 lakhs).

03- University and Higher Education-

102- Assistance to Universities-

96- Assistance to M.D.U.Rohtak including R.C.Meerpur (Rewari)-

O	30.00			
		2,16.00	2,16.00	..
R	1,86.00			

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
97-	Development of Kurukshetra University including PGRC Sirsa-			
	O	30.00		
			1,30.00	
	R	1,00.00	1,30.00	..

The provision in the above two cases was augmented through reappropriation due to release of more grants-in-aid to cover expenditure on ongoing construction/development works.

2203- Technical Education

105- Polytechnics-

59- Development of Government Polytechnics-

	O	7,20.00		
			8,40.52	
	R	1,20.52	8,49.93	+9.41

The provision augmented through reappropriation to cover more expenditure on payment of salaries owing to merger of dearness allowance with pay (Rs. 2,15.39 lakhs), purchase of material, furniture for laboratories and hostels due to introduction of new courses (Rs. 12.37 lakhs) and receipt of more medical reimbursement claims (Rs. 6.37 lakhs) was partly offset by saving due to payment of less dearness allowance owing to its merger with pay (Rs. 1,03.16 lakhs), non-execution of minor works owing to non-receipt of sanction (Rs. 1.25 lakhs) and non purchase of machinery and equipment (Rs. 4.51 lakhs).

Reasons for the final excess of Rs. 9.41 lakhs have not been intimated (August 2005).

104- Assistance to Non-Government Technical Colleges and Institutes-

Grant No. 9- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
95-	Chhotu Ram Polytechnic, Rohtak-			
	O	1,24.25		
	R	70.75	1,95.00	1,95.00 ..
97-	Vaish Technical Institute, Rohtak-			
	O	1,68.10		
	R	43.30	2,11.40	2,11.40 ..
77-	Development of Aided Polytechnics-			
	O	70.00		
	R	29.06	99.06	99.06 ..
96-	B.P.S. Mahila Polytechnic, Khanpur Kalan-			
	O	50.90		
	R	22.90	73.80	73.80 ..

The provision in the above two cases was augmented through reappropriation due to release of more grants-in-aid to cover more expenditure on payment of arrear of salaries of employees and merger of dearness allowance with pay.

Grant No. 9- Contd.

The provision in the above two cases was augmented through reappropriation due to release of more grant-in-aid to cover more expenditure on payment of arrear of salaries of employees whose cases had been cleared by the State Government on the basis of inquiry report and merger of dearness allowance with pay.

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
2204- Sports and Youth Services			
001- Direction and Administration-			
95- Moti Lal Nehru School of Sports, Rai and Kamla Nehru School of Sports, Rai-			
O	4,03.62		
		4,59.20	4,59.20
R	55.58		..

The provision augmented through reappropriation mainly to cover more expenditure on payment of salaries to employees owing to merger of dearness allowance with pay (Rs. 44.82 lakhs), increase in the rate of mess charges from Rs.33.50 to Rs. 45.00 per day per head (Rs. 41.82 lakhs) and purchase of car and other official articles (Rs. 10.08 lakhs) was partly offset by less expenditure on payment of less dearness allowance to employees owing to its merger with pay (Rs. 44.82 lakhs).

102- Youth Welfare Programmes for Students-			
96- Grant in aid to Universities under N.S.C. scheme at the ratio 7:5 by GOI & State of Haryana-			
O	1,67.40		
		2,23.20	2,23.20
R	55.80		..

The provision was augmented through reappropriation due to release of more grant-in-aid owing to increase in the number of NSS volunteers by 18000 for special camping grant.

Grant No. 9- Contd.

4. Defective Budgeting

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202- General Education			
01- Elementary Education-			
101- Government Primary Schools-			
99- Classes 1 to V-			
O	3,95,18.77		
		3,97,73.46	3,77,85.16 -19,88.30
R	2,54.69		
<p>Augmentation of provision through reappropriation mainly to cover more expenditure on payment of salaries to the employees owing to merger of dearness allowance with pay (Rs.7,362 lakhs), wages to part-time employees at enhanced rates (Rs. 98.67 lakhs) partly offset by saving due to payment of less dearness allowance owing to its merger with pay (Rs. 70,54.30 lakhs), receipt of less medical reimbursement claims of employees (Rs. 1,27.56 lakhs) and availment of less leave travel concession facilities by the employees (Rs. 26.98 lakhs) proved unrealistic as the actual expenditure did not come up even to the original provision.</p> <p>Reasons for the saving of Rs. 19,88.30 lakhs have not been intimated (August 2005).</p>			
02- Secondary Education-			
109- Government Secondary Schools-			
99- Teaching Staff including other Establishments-			
O	4,92,64.89		
		4,93,04.95	4,86,33.90 -6,71.05
R	40.06		

Grant No. 9- Concl'd.

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of salaries to the employees owing to merger of dearness allowance with pay (Rs.90,02.24 lakhs), medical reimbursement claims of employees (Rs. 39.83 lakhs), electricity/water charges bills (Rs. 29.50 lakhs) and pending travel/election travel expenses claims (Rs. 16.70 lakhs) partly offset by saving due to less payment of dearness allowance to the employees owing to its merger with pay (Rs. 90,24.08 lakhs) and availment of less leave travel concession facility by the employees (Rs. 21.10 lakhs) proved unrealistic as the actual expenditure did not come up even to the original provision.

Reasons for the saving of Rs. 6,71.05 lakhs have not been intimated (August 2005).

Grant No. 10

Grant No. 10 - Medical and Public Health

	Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)
Revenue:			
Major Heads-			
2210 - Medical and Public Health			
2211 - Family Welfare			
2215 - Water Supply and Sanitation			
3435 - Ecology and Environment			
Voted -			
Original	7,22,32,21		
Supplementary	5,19,05	7,27,51,26	7,01,10,63 -26,40,63
Amount surrendered during the year			
(March 2005)			10,40,57
Charged -			
Original	16,10		
Supplementary	..	16,10	13,02 -3,08
Amount surrendered during the year			
(March 2005)			3,07

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In thousands of rupees)	Excess +
Capital:			
Major Head-			
4215 - Capital Outlay on Water Supply and Sanitation			
Voted -			
Original	2,28,09,70		
		2,28,09,70	
Supplementary	..	2,53,02,45	+24,92,75
Amount surrendered during the year			
(March 2005)			27,30,33

Notes and comments :-

Revenue:

Voted Grant

1. Of the ultimate saving of Rs. 26,40.63 lakhs, Rs. 16,00.06 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 26,40.63 lakhs, the supplementary grant of Rs. 5,19.05 lakhs obtained in March 2005 proved excessive.
3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under :-

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

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101- Urban water Supply Programmes-			
99- Maintenance of Urban Water Supply and Sewerage-			
99- Energy Charges-			
O	65,80.00		
		55,16.00	28,97.42
R	-10,64.00		-26,18.58
<p>Anticipated saving of Rs. 1064 lakhs was due to diversion of funds from energy charges to raw water charges for payment of pending water charges to Irrigation Department.</p> <p>Reasons for the final saving of Rs. 26,18.58 lakhs have not been intimated (August 2005).</p>			
799- Suspense-			
97- Miscellaneous Advance-			
O		0.40	-6,74.91
			- 6,75.31
<p>Reasons for the minus expenditure/reduction in expenditure have not been intimated (August 2005).</p>			
102- Rural water Supply Programmes-			
95- Accelerated Rural Water Supply Programme-			
O	2,00.00	..	-2,00.00
001- Direction and Administration-			
99- Headquarter staff-Chief Engineer and his establishment-			
99- Information Technology-			
O	1,00.00	..	-1,00.00

Grant No. 10- Contd.

Reasons for the final saving in the above two cases have not been intimated (August 2005).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
92- Staff for Yamuna Action Plan-				
O	2,85.30			
		2,35.30	2,37.24	+1.94
R	-50.00			

Reduction in provision through reappropriation was mainly due to merger of 50% of dearness allowance with pay.

2210- Medical and Public Health

01- Urban Health Services-Allopathy-

110- Hospital and Dispensaries-

76- Grant of Financial Assistance for setting up of Trauma Centre at General Hospital, Sirsa-

O	15,75.00			
		1,14.75	63.00	-51.75
R	-14,60.25			

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

Reasons for the final saving Rs. 51.75 lakhs have not been intimated (August 2005).

62- Post Partum Centres in Haryana-Sub-District-

O	3,00.98			
		1,87.23	1,85.91	-1.32
R	-1,13.75			

Grant No. 10- Contd.

Anticipated saving of Rs. 1,13.75 lakhs was mainly due to non-filling up of vacant posts (Rs. 1,07.57 lakhs) and economy measures (Rs. 6.42 lakhs)

Head	Total grant	Actual expenditure	Saving -
			(In lakhs of rupees)
92- Setting up of 50 bedded Hospital at Panchkula-			
O 1,20.00			
	80.25	80.25	..
R -39.75			

Anticipated saving of Rs. 39.75 lakhs due to non-filling up of vacant posts (Rs.38.81 lakhs) and economy measures (Rs. 5.72 lakhs) was partly offset by excess expenditure on wages owing to engagement of additional staff (Rs. 4.78 lakhs).

69- Financial Assistance for Bio Medical Waste Management-			
O 60.00			
	34.97	30.00	-4.97
R -25.03			

Anticipated saving of Rs. 25.03 lakhs was due to economy measures.

Reasons for the final saving Rs. 4.97 lakhs have not been intimated (August 2005).

71- Opening of 50 Bedded Hospital at Mandikhera, (Gurgaon)-			
O 1,00.35			
	79.87	78.65	-1.22
R -20.48			

Anticipated saving of Rs. 20.48 lakhs due to non-filling up of posts (Rs. 17.51 lakhs), engagement of less number of part time employees (Rs. 5.03 lakhs) and economy measures (Rs. 4.59 lakhs) was offset by excess expenditure on payment of electricity charges (Rs. 6.65 lakhs).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure	Excess +
		(In lakhs of rupees)	
90- Upgradation of Hospitals-			
O	20.00		
R	-20.00		
Entire provision was surrendered due to economy measures.			
103- Central Government Health Scheme-			
98- National T.B.Control Programme-			
O	1,10.00		
R	-1,10.00		
Entire provision was surrendered due to non-purchase of anti T.B. drugs as these were supplied by the Government of India under the USAID Project.			
102- Employees State Insurance Scheme-			
98- District Staff-			
98- Establishment Expenses-			
O	6,19.20		
R	-84.00	5,35.20	5,37.20 +2.00

Grant No. 10- Contd.

Reduction in provision through reappropriation mainly due to non-receipt of sanctions for purchase of equipments (Rs. 53.98 lakhs), merger of 50% of dearness allowance with pay (Rs. 24.58 lakhs) and less expenditure on office expenses as economy measures (Rs. 12.77 lakhs) was partly offset by excess expenditure on salary (Rs.20.39 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05- Medical Education, Training and Research-			
105- Allopathy-			
94- Maharaja Agarsen Institute of Medical Research and Education, Agroha-			
O	5,12.47		
		2,32.50	..
R	-2,79.97		

Reduction in provision through reappropriation was due to cut imposed on plan outlay (Rs.270 lakhs) and non payment of scholarship to students (Rs.9.97 lakhs).

93- Upgradation of Medical College to P.G.I.-			
O	5,34.12		
		3,20.17	..
R	-2,13.95		

Reduction in provision through reappropriation mainly due to cut imposed on plan outlay (Rs.1,81.04 lakhs) and merger of 50% of dearness allowance with pay (Rs.39.92 lakhs) was partly offset by excess expenditure on material and supply (Rs.5.88 lakhs).

88- Improvement and expansion of Medical College, Rohtak-			
O	6,11.35		
		4,23.14	..
R	-1,88.21		

Grant No. 10- Contd.

Reduction in provision through reappropriation mainly due to cut imposed on plan outlay (Rs.2,20.38 lakhs) and merger of 50% of dearness allowance with pay (Rs.21.17 lakhs) was partly offset by excess expenditure on payment of electricity bills (Rs. 48.42 lakhs) and material and supply (Rs.10.58 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Improvement and expansion of Medical College, Hospital- Rohtak-			
O 2,33.96			
	1,40.52	1,40.52	..
R -93.44			

Reduction in provision through reappropriation mainly due to cut imposed on plan outlay (Rs.70.30 lakhs) and merger of 50% of dearness allowance with pay (Rs.25.38 lakhs) was partly offset by excess expenditure on material and supply (Rs.2.52 lakhs).

91- Establishment of Computer Services at PGIMS Rohtak-			
O 51.31			

R -51.31			

Entire provision was surrendered due to cut imposed on plan outlay.

96- Establishment of Dental wing at Medical College, Rohtak-			
O 1,34.65			
	1,01.27	1,01.27	..
R -33.38			

Reduction in provision through reappropriation mainly due to cut imposed on plan outlay (Rs.24.33 lakhs) and merger of 50% of dearness allowance with pay (Rs.14.51 lakhs) was partly offset by excess expenditure on stipends/scholarships (Rs.5.65 lakhs).

Grant No. 10- Contd.

Head		Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
06- Public Health-				
101- Prevention and Control of diseases-				
87- National Malaria Eradication Programme (Rural)-				
	O	2,40.00		
			1,10.20	1,10.63
	R	-1,29.80		+ 0.43
<p>Anticipated saving of Rs. 1,29.80 lakhs mainly due to sanction of less amount for material and supply (Rs.97.74 lakhs), non-filling up of posts (Rs. 18.95 lakhs) and engagement of less number of daily wage workers (Rs. 12.69 lakhs) was partly offset by excess expenditure on salary (Rs.3.19 lakhs).</p>				
77- Expansion of State Ophthalmic Cell at Directorate Level-				
	O	1,95.26		
			93.89	93.89
	R	-1,01.37		..
<p>Reduction in provision through reappropriation was due to economy in expenditure (Rs.99.81 lakhs) and non-filling up posts (Rs.1.56 lakhs).</p>				
63- Prevention of Japanese Encephalipis (JE) and Dengue in Haryana-				
	O	55.00		
			33.37	33.36
	R	-21.63		-0.01

Grant No. 10- Contd.

Anticipated saving of Rs. 21.63 lakhs was due to economy measures (Rs.15.92 lakhs) and non-filling up of posts (Rs. 5.71 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
65- National Cancer Control Programme at Hisar-			
O 20.00			
R -20.00			

Entire provision was surrendered due to non-release of grant by the Government of India.

80- General-

004- Health Statistics and Evaluation-

98- Establishment of Computer Cell at State H.Q. for Purchase of One Computer System for the Statistical Branch-

O 1,35.00

26.83 26.83

R -1,08.17

Reduction in provision through reappropriation was due to economy measures and non-filling up of posts.

800- Other expenditure-

98- Other Expenditure-

O 1,36.52

91.72 1,10.75 +19.03

R -44.80

Reduction in provision through reappropriation due to non-filling up of vacant posts (Rs.43.95 lakhs) and economy measures (Rs. 0.85 lakhs) proved injudicious in view of the final excess of Rs. 19.03 lakhs; reasons for which have not been intimated (August 2005).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03- Rural Health Services-Allopathy-			
103- Primary Health Centres-			
99- Opening/Continuation of Primary Health Purchase of Medicines for P.H.Cs-			
O	30.00		
		7.70	-7.70
R	-22.30		

Anticipated saving of Rs. 22.30 lakhs was due to non filling up of vacant posts (Rs. 19.85 lakhs) and economy measures (Rs. 2.45 lakhs).

Reasons for the final saving of Rs. 7.70 lakhs have not been intimated (August 2005).

110- Hospitals and Dispensaries-

98- Referred Hospital (M.N.P)-

O 30.00

R -30.00

Entire provision was surrendered due to economy measures.

2211- Family Welfare

200- Other Services and Supplies-

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Conventional Contraceptives-				
O	4,45.00			
		1,81.73	1,81.73	..
R	-2,63.27			
Reduction in provision through reappropriation was due to receipt of less supply from the Government of India.				
106- Mass Education-				
99- Mass Education Programme-				
O	1,43.00			
	
R	-1,43.00			
Entire provision was surrendered due to receipt of cash from the Government of India for IEC activities.				
001- Direction and Administration-				
98- District Family Planning Bureau-				
O	3,54.80			
		2,76.20	2,74.77	-1.43
R	-78.60			

Anticipated saving of Rs. 78.60 lakhs mainly due to merger of 50% of dearness allowance with pay and posts kept vacant (Rs. 86.25 lakhs), less touring by the staff and norms fixed by the Government of India (Rs. 5 lakhs) was partly offset by excess expenditure on salary (Rs.13.50 lakhs).

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- State Family Planning Bureau-				
O	1,25.00			
		90.40	90.15	-0.25
R	-34.60			
<p>Anticipated saving of Rs. 34.60 lakhs was mainly due to merger of 50% of dearness allowance with pay and posts kept vacant (Rs. 30.85 lakhs), norms fixed by the Government of India and receipt of less number of medical reimbursement bills (Rs. 3.20 lakhs).</p>				
105- Compensation-				
99- Tubectomy-				
O	2,70.00			
		2,32.00	2,18.89	-13.11
R	-38.00			
<p>Anticipated saving of Rs. 38 lakhs was due to receipt of less number of cases of tubectomy than anticipated.</p> <p>Reasons for the final saving of Rs. 13.11 lakhs have not been intimated (August 2005).</p>				
103- Maternity and Child Health-				
98- Universal Programme-				
O	1,60.72			
		1,30.25	1,27.43	-2.82
R	-30.47			

Grant No. 10- Contd.

Anticipated saving of Rs. 30.47 lakhs due to merger of 50% of dearness allowance with pay (Rs. 33.76 lakhs) and economy measures (Rs. 8.67 lakhs) was partly offset by excess expenditure on salary (Rs. 12.16 lakhs).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
97- Training at State level at SIHFW Panchkula-				
O	52.20			
		20.65	20.63	-0.02
R	-31.55			

Anticipated saving of Rs. 31.55 lakhs was mainly due to posts kept vacant, economy measures and receipt of less claims of medical reimbursement.

4. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2211- Family Welfare				
103- Maternity and Child Health-				
99- Immunisation Programme-				
O	1,42.58			
		9,20.69	18,56.76	+9,36.07
R	7,78.11			

Augmentation of provision through reappropriation due to receipt of excess supply from the Government of India proved inadequate in view of the final excess of Rs. 9,36.07 lakhs; reasons for which have not been intimated (August 2005).

2215- Water Supply and Sanitation-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
01- Water Supply-			
102- Rural water Supply Programmes-			
97- Rural water Supply Programme-			
O	86,25.00		
		88,04.00	1,00,27.09 +12,23.09
R	1,79.00		

Provision augmented through reappropriation to clear the pending bills of water charges (Rs. 12,73 lakhs) was offset by saving owing to diversion of funds from energy charges to raw water charges (Rs. 10,64 lakhs) and regularization of services of daily wage workers (Rs. 30 lakhs).

Reasons for final excess of Rs. 12,23.09 lakhs have not been intimated (August 2005).

001- Direction and Administration-

96- Executive Engineer and their Establishment
Regular /Confirmed Mechanical Staff-

O	1,13,22.90		
S	5,19.04	1,36,67.66	1,30,08.40 -6,59.26
R	18,25.72		

Augmentation of provision through reappropriation mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with salary and regularization of 2,256 daily wage workers (Rs. 43,47.10 lakhs) partly offset by saving under dearness allowance due to its merger with pay (Rs. 24,17.78 lakhs), office expenses (Rs. 53.11 lakhs) and reimbursement of medical expenses (Rs. 45.10 lakhs) proved excessive in view of the final saving of Rs. 6,59.26 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
101- Urban water Supply Programmes-			
99- Maintenance of Urban Water Supply and Sewerage-			
98- Maintenance Charges-			
O	19,50.00		
		16,50.00	24,96.22
			+8,46.22
R	-3,00.00		

Reduction in provision through reappropriation due to regularization of services of daily wage workers (Rs. 300 lakhs) proved injudicious in view of the final excess of Rs. 8,46.22 lakhs; reasons for which have not been intimated (August 2005).

97- Canal Water Charges-			
O	1,20.00		
		3,45.00	3,45.00
R	2,25.00		

The provision was augmented through reappropriation to clear the pending water charges bills of Irrigation Department.

799- Suspense-			
98- Manufacture Suspense-			
O	..	0.80	29.87
			+28.97

Reasons for incurring expenditure without provision have not been intimated (August 2005).

2210- Medical and Public Health

01- Urban Health Services-Allopathy-

110- Hospital and Dispensaries-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
99- Hospitals-			(In lakhs of rupees)
O	48,64.22		
		53,31.72	53,15.85 - 15.87
R	4,67.50		

Augmentation of provision through reappropriation mainly due to merger of 50% of dearness allowance with pay, arrears of ACP, leave encashment to the retirees (Rs. 11,09.89 lakhs) and excess expenditure on house tax of the Government buildings (Rs. 2,00 lakhs) was partly offset by saving due to less payment of dearness allowance (Rs. 7,81.49 lakhs), non-clearance of grant-in-aid bills (Rs. 53.60 lakhs) and economy measures (Rs.42.21 lakhs).

Reasons for final saving of Rs. 15.87 lakhs have not been intimated (August 2005).

79- Purchase of Medicine for the Hospitals-			
O	2,90.00		
		3,89.72	3,92.52 +2.80
R	99.72		

Provision was augmented through reappropriation due to purchase of more medicines for the patients.

Reasons for the final excess of Rs. 2.80 lakhs have not been intimated (August 2005).

86- Oral Health Care Facilities in Primary Health Clinics-			
O	1,65.00		
		2,40.65	2,29.62 -11.03
R	75.65		

Augmentation of provision through reappropriation mainly due to excess expenditure on salary owing to merger of 50% of dearness allowance with pay (Rs. 85.68 lakhs) partly offset by saving due to less expenditure on dearness allowance (Rs. 10.84 lakhs) proved excessive in view of the final saving of Rs.11.03 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 10- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96-	Improvement and Expansion of Hospitals-			
	O	1,80.00		
			2,44.96	
	R	64.96	2,33.65	-11.31
<p>Augmentation of provision through reappropriation due to purchase of machinery and equipment proved excessive in view of final saving of Rs. 11.31 lakhs; reasons for which have not been intimated (August 2005).</p>				
001-	Direction and Administration-			
98-	District Staff-Continuation of Staff for Civil Surgeons-			
	O	4,88.54		
			5,59.64	
	R	71.10	5,58.71	-0.93
<p>Augmentation of provision through reappropriation mainly due to excess expenditure on salary owing to merger of 50% of dearness allowance with salary (Rs. 1,48.32 lakhs) and reimbursement of medical expenses to the employees (Rs. 2.83 lakhs) was partly offset by saving due to less expenditure on dearness allowance (Rs.80.14 lakhs).</p>				
800-	Other expenditure-			
99-	Minor Work-			
	O	50.00		
			2,10.09	
	R	1,60.09	1,92.05	-18.04

Augmentation of provision through reappropriation due to repair and maintenance of buildings proved excessive in view of the final saving of Rs. 18.04 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05- Medical Education, Training and Research-			
105- Allopathy-			
99- Medical College and Hospital, Rohtak-			
O	46,33.55		
		49,88.59	49,38.02
R	3,55.04		-50.57

Augmentation of provision through reappropriation mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with salary (Rs. 8,17.55 lakhs), wages for security and sanitation (Rs.49.76 lakhs), reimbursement of medical expenses of employees underwent heart surgeries (Rs.31.18 lakhs), payment of scholarship/stipend to postgraduate students (Rs.29.60 lakhs), purchase of material and supply for hospitals (Rs.16.41 lakhs) and grant of ex-gratia to the dependants of deceased employees (Rs.9.35 lakhs) was partly offset by saving under dearness allowance (Rs.5,60.71 lakhs), maintenance (Rs. 22.14 lakhs) and non-maturing of tenders in the office of Director, Supply and Disposal, Haryana for supply of machinery and equipment (Rs.16.08 lakhs).

Reasons for the final saving of Rs. 50.57 lakhs have not been intimated (August 2005).

03- Rural Health Services-Allopathy-			
103- Primary Health Centres-			
91- Continuance of P.H.Cs-			
O	26,41.84		
		29,46.01	29,45.59
R	3,04.17		- 0.42

Augmentation of provision through reappropriation to cover more expenditure on reimbursement of medical expenses (Rs.18.14 lakhs), salary of the employees due to merger of 50% of dearness allowance with pay (Rs.7,18.26 lakhs) and payment of telephone and electricity bills (Rs. 22.54 lakhs) was partly offset by saving under dearness allowance due to its merger with pay (Rs.4,37.80 lakhs) and economy measures (Rs.14 lakhs).

Grant No. 10- Contd.

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
06- Public Health-			
001- Direction and Administration-			
99- Headquarter Staff-			
O	7.10		
		1,07.08	1,07.07
			-0.01
R	99.98		

Augmentation of provision through reappropriation to cover more expenditure on grant-in-aid (Rs.100 lakhs) and salary due to merger of 50% of dearness allowance with salary (Rs. 1.58 lakhs) was partly offset by saving due to non-filling up of posts (Rs.1.44 lakhs).

04- Rural Health Services-Other Systems of medicine-

101- Ayurveda-

88- A Pilot Scheme-Supply of Essential Drugs of ISM&H Dispensaries-

O

		59.75	59.75	..
R	59.75			

Provision was made through reappropriation to cover expenditure on supply of essential drugs of ISM&H dispensaries.

5. Defective Budgeting

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			

2210- Medical and Public Health

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01- Urban Health Services-Allopathy-			
110- Hospital and Dispensaries-			
70- Upgradation of Standards of Administration-			
O	4,01.55		
R	49.64	4,01.19	-50.00

Augmentation of provision through reappropriation due to purchase of machinery and equipment for regional diagnostic centres proved injudicious in view of the final saving of Rs. 50 lakhs; reasons for which have not been intimated (August 2005).

Capital:

6. The expenditure exceeded the grant by Rs. 24,92,75,055 ; the excess requires regularisation.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4215- Capital Outlay on Water Supply and Sanitation			
01- Water Supply-			
102- Rural Water Supply-			

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
93- Rural water Supply-			
O	1,06,99.20		
		1,03,74.20	1,61,02.90 +57,28.70
R	-3,25.00		

Reduction in provision through reappropriation proved injudicious in view of the final excess of Rs. 57,28.70 lakhs ; reasons for which have not been intimated (August 2005).

101- Urban Water Supply-

99- Urban Water Supply-

O	16,85.00		
		25,02.44	33,38.64 +8,36.20
R	8,17.44		

Augmentation of provision through reappropriation to clear the back log of Additional Central Assistance from previous year (Rs. 400 lakhs), expenditure diverted from rural water supply (Rs. 1,44.25 lakhs) and to utilise more funds released by the Government of India (Rs.2,73.19 lakhs) proved inadequate in view of the excess of Rs. 8,36.20 lakhs; reasons for which have not been intimated (August 2005).

95- 11th Finance Commission-

O	3,94.43		
		7,94.43	5,55.72 -2,38.71
R	4,00.00		

Augmentation of provision through reappropriation to clear the back log of major works from previous year proved injudicious in view of the final saving of Rs. 2,38.71 lakhs; reasons for which have not been intimated (August 2005).

02- Sewerage and Sanitation-

101- Urban Sanitation Services-

Grant No. 10- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
94- Sewerage and Sanitation-			
O	3,75.00	21,62.32	+17,87.32

Reasons for the final excess of Rs. 17,87.32 lakhs have not been intimated (August 2005).

8. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4215- Capital Outlay on Water Supply and Sanitation			
01- Water Supply-			
101- Urban Water Supply-			
94- National Capital Region-			
O	26,13.00	5,41.16	-20,71.84
Reasons for the final saving of Rs. 20,71.84 lakhs have not been intimated (August 2005).			
102- Rural Water Supply-			
88- Swajaldhara-			
O	10,00.00		
		2,46.48	-2,46.48
R	-7,53.52		

Anticipated saving of Rs. 7,53.52 lakhs was due to non-release of funds by the Government of India.

Reasons for the final saving of Rs. 2,46.48 lakhs have not been intimated (August 2005).

Grant No. 10- Contd.

Head	Total	Actual	Excess +
	grant	expenditure	Saving -
(In lakhs of rupees)			
90- Sector Reform Pilot Project-			
O	10,00.00		
R	-10,00.00		

Entire provision was surrendered due to non-release of funds by the Government of India.

96- Desert Development Programme-			
O	10,00.00	6,80.98	-3,19.02

Reasons for the saving of Rs. 3,19.02 lakhs have not been intimated (August 2005).

02- Sewerage and Sanitation-			
101- Urban Sanitation Services-			
92- Sewerage Treatment YAP-			
O	22,00.00		
R	-21,00.00	1,00.00	2,68.94
			+1,68.94

Surrender of almost entire provision through reappropriation due to non- release of funds by the Government of India proved injudicious in view of the excess of Rs.1,68.94 lakhs, reasons for which have not been intimated (August 2005).

95- Sewerage Treatment-

Grant No. 10- Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Sewerage Treatment (Yap)-				
O	43.07			
R	2,30.75	2,73.82	9.01	-2,64.81

Augmentation of provision through reappropriation to cover more expenditure on enhanced compensation for land proved excessive in view of the saving of Rs. 2,64.81 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 11

Grant No. 11 - Urban Development

		Total grant	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Head-				
2217 - Urban Development				
Voted -				
Original	60,22,55			
		68,12,04	61,28,95	-6,83,09
Supplementary	7,89,49			
Amount surrendered during the year				
(March 2005)				6,85,08

Notes and comments :-

1. Against the available saving of Rs. 6,83.09 lakhs, surrender of Rs. 6,85.08 lakhs on 31 March 2005 proved excessive.
2. In view of the overall saving of Rs. 6,83.09 lakhs, the supplementary grant of Rs. 7,89.49 lakhs obtained in December 2004 proved largely excessive.
3. Saving occurred mainly under the following heads (partly offset by excess under certain other heads):-

Head		Total grant	Actual expenditure	Saving -
(In lakhs of rupees)				
80- General-				
800- Other expenditure-				
93- Grants-in-aid to Integrated Development of Small and Medium Towns-				
O	10,00.00			
		4,80.19	4,80.19	..
R	-5,19.81			

Grant No. 11- Contd.

Saving of Rs. 5,19.81 lakhs was due to non-receipt of Central Share from the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
87- Grants-in-aid to Haryana Urban Development Authority for NCR satellite around Delhi-			
O 3,00.00			
	1,96.24	1,96.24	..
R -1,03.76			
95- Grants-in-aid to Municipalities for their Adhoc Revenue earning Schemes Minor Development Works-			
O 1,00.00			
	70.00	70.00	..
R -30.00			
96- Grants-in-aid to Municipal Committees / NACs environmental improvement of Urban Slums-			
O 2,91.86			
	2,62.30	2,62.30	..
R -29.56			
Reduction in provision through reappropriation in the above three cases was due to economy in expenditure.			
191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.-			
99- Swarna Jayanti Shahri Rojgar Yojna-			
O 75.00			
S 2,81.16			
	2,22.82	2,22.82	..
R -1,33.34			

Grant No. 11- Concl'd.

Saving of Rs. 1,33.34 lakhs was due to non-receipt of Central Share from the Government of India.

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
80- General-			
001- Direction and Administration-			
95- Town and Country Planning (District Staff)-			
O	8,04.47		
		8,70.90	+ 1.99
R	66.43		

The provision was augmented through reappropriation to cover increase in expenditure on salary, house rent allowance, medical allowance on account of merger of 50% of dearness allowance as dearness pay in salary and clearance of medical bills (Rs.2,17.39 lakhs) offset by less expenditure on dearness allowance (Rs.1,42.76 lakhs), economy in expenditure (Rs.5.51 lakhs) and non-receipt of claims of ex-gratia benefits, L.T.C. bills, less touring conducted (Rs.1.69 lakhs) and saving in rent as office shifted to Government building (Rs. 1 lakh).

800- Other expenditure-

91- Grant to M.Cs. for slum development programme-

O	5,36.00		
S	4,59.77	10,47.00	10,47.00
R	51.23		

The provision was augmented through reappropriation to utilize the additional central assistance.

Grant No. 12

Grant No. 12 - Labour and Employment

		Total grant	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Head-				
2230 - Labour and Employment				
Voted -				
Original	62,79,51			
		1,11,05,67	73,04,47	-38,01,20
Supplementary	48,26,16			
Amount surrendered during the year				
(March 2005)				35,36,68

Notes and comments :-

1. In view of the overall saving of Rs. 38,01.20 lakhs, the supplementary grant of Rs. 48,26.16 lakhs obtained in December 2004 proved excessive.
2. Of the ultimate saving of Rs. 38,01.20 lakhs, Rs. 2,64.52 lakhs remained unsurrendered.
3. Saving occurred mainly under the following heads (partly offset by excess under certain other heads):-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2230 Labour and Employment			
02- Employment Service-			
101- Employment Services-			

Grant No. 12- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
92-	Staff for Employment Exchange and Unemployment allowance to un-educated Youths-			
	O	5,30.03		
	S	46,03.80		
		14,25.31	14,28.99	+3.68
	R	-37,08.52		

Reduction in provision through reappropriation was mainly due to less number of beneficiaries claimed the revised unemployment allowance (Rs. 36,08 lakhs) during the year and less payment of dearness allowance (Rs. 91.39 lakhs) due to merger of 50% of dearness allowance with pay as dearness pay partly offset by excess expenditure on payment of service stamps, electricity bills (Rs. 11.24 lakhs), clearance of indoor medical claims (Rs.3.93 lakhs).

Reasons for excess expenditure of Rs. 3.68 lakhs were not intimated (August 2005).

03- Training-

003- Training of Craftsmen & Supervisors-

89- Establishment of New Industrial Training Institute ITI (w) and ITI (ww)-

O 2,50.00

1,40.57 1,40.51 -0.06

R -1,09.43

Anticipated saving of Rs. 1,09.43 lakhs was mainly due to deferment of purchase of machinery and equipment by High Powered Purchase Committee and merger of 50% of dearness allowance with pay as dearness pay.

93- Modernisation of Machinery, Equipment and Furniture-

O 93.50

45.11 45.11 ..

R -48.39

Grant No. 12- Contd.

Saving was due to deferment of purchase of Machinery and Equipment by High Powered Purchase Committee.

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
94- Introduction of modern Trades in existing ITI's and I.T.I's (ww)-			
O	1,10.00		
		89.45	
R	-20.55	89.41	-0.04

Anticipated saving of Rs. 20.55 lakhs was mainly due to merger of 50% of dearness allowance with pay as dearness pay.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
03- Training-			
003- Training of Craftsmen & Supervisors-			
77- Scheme for introduction of Vocational Courses under 10+2 Schemes (98 centres)-			
O	13,74.05		
S	1,23.19	17,18.84	-1,20.28
R	2,21.60		

The provision augmented through reappropriation to cover increase in expenditure owing to merger of 50% of dearness allowance with pay partly offset by less expenditure on dearness allowance (Rs. 2,06.43 lakhs) proved injudicious in view of saving of Rs. 1,20.28 lakhs, reasons for which have not been intimated (August 2005).

Grant No. 12- Concd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Industrial Training Institute-				
O	21,51.85			
S	56.35	22,82.83	22,25.28	-57.55
R	74.63			

The provision augmented through reappropriation to cover more expenditure owing to merger of 50% of dearness allowance with pay partly offset by less expenditure on dearness allowance proved injudicious in view of saving of Rs. 57.55 lakhs; reasons for which have not been intimated (August 2005).

01- Labour-

101- Industrial Relations-

99- Industrial Relations-

O	3,28.20			
		3,87.66	3,52.67	-34.99
R	59.46			

The provision was augmented through reappropriation to cover more expenditure owing to merger of 50% of dearness allowance with pay (Rs. 1,08.19 lakhs) partly offset by less expenditure on dearness allowance (Rs. 50.30 lakhs) proved injudicious in view of saving of Rs. 34.99 lakhs, reasons for which have not been intimated (August 2005).

102- Working Conditions and Safety-

95- Inspection-

O	1,01.53			
		1,23.70	1,23.70	..
R	22.17			

The provision was augmented through reappropriation mainly to cover more expenditure on account of merger of 50% of dearness allowance with pay as dearness pay.

Grant No. 13

Grant No. 13 - Social Welfare and Rehabilitation

		Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Heads-				
2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2235 - Social Security and Welfare				
2236 - Nutrition				
2250 - Other Social Services				
Voted -				
Original	5,45,30,85			
		6,00,92,34	5,82,00,97	-18,91,37
Supplementary	55,61,49			
Amount surrendered during the year (March 2005)				17,32,79
Capital:				
Major Heads-				
4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
4235 - Capital Outlay on Social Security and Welfare				
Voted -				
Original	1,75,00			
Supplementary	20,00	1,95,00	1,95,00	..

Grant No. 13- Contd.

	Total grant	Actual expenditure (In thousands of rupees)	Saving - Nil
Amount surrendered during the year			

Notes and comments :-

Revenue:

1. Of the ultimate saving of Rs. 18,91.37 lakhs, Rs. 1,58.58 lakhs remained unsurrendered.
2. In view of the overall saving of Rs. 18,91.37 lakhs, the supplementary grant of Rs. 55,61.49 lakhs obtained in December 2004 proved excessive.
3. Saving occurred mainly under the following heads partly offset by excess under certain others mentioned in note 4 below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235- Social Security and Welfare			
60- Other Social Security and Welfare Programmes-			
102- Pensions under Social Security Scheme-			
98- Old Age Pension-			
O	2,29,41.00		
S	34,19.00	2,59,07.55	2,58,77.55 -30.00
R	-4,52.45		

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

Reasons for saving of Rs. 30 lakhs have not been intimated (August 2005).

- 02- Social Welfare-
- 800- Other Expenditure-
- 83- Integrated Women's Empowerment and Development Project-

Grant No. 13- Contd.

<i>Head</i>	Total grant	Actual expenditure (In lakhs of rupees)	Saving
98- Integrated Women Empowerment and Development Project (EAP-II GTZ)-			
O 2,38.00			
R -2,38.00			
Entire provision remained unutilised due to non-approval of the project by the Government of India.			
99- Integrated Women Empowerment and Development Project (EAP-1 UNFPA)-			
O 1,71.00			
R -99.85	71.15	71.15	..
Saving of Rs. 99.85 lakhs was due to less grant-in-aid received from the External Agency.			
102- Child Welfare-			
90- <i>Apni Beti Apna Dhan-</i>			
O 3,05.00			
R -85.60	2,19.40	2,12.63	-6.77

Anticipated saving of Rs. 85.60 lakhs mainly due to coverage of less number of beneficiaries (Rs.87.37 lakhs), non-payment of printing of forms (Rs.1.56 lakhs) was partly offset by excess expenditure on purchase of staff car (Rs. 3.99 lakhs).

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
88-	Setting up of <i>Anganwari</i> Training Centres(UDISHA Project)-			
	O	1,77.10		
			87.93	
	R	-89.17		..
	Saving of Rs. 89.17 lakhs was due to non-release of grant-in-aid by the Government of India.			
101-	Welfare of handicapped-			
97-	Scholarship to physically handicapped Students-			
	O	1,30.00		
			85.81	
	R	-44.19		..
	Saving of Rs. 44.19 lakhs was due to availability of less number of beneficiaries.			
103-	Women's Welfare-			
88-	Anti-Dowry Programme-			
	O	40.00		
		
	R	-40.00		..
	Entire provision remained unutilised due to implementation of Code of Conduct for Elections.			
60-	Other Social Security and Welfare programmes-			
200-	Other Programmes-			
81-	Grant -in-aid to Sainik School-			
	O	1,20.00		
			77.50	
	R	-42.50		-0.01

Anticipated saving of Rs. 42.50 lakhs was due to release of less grants-in-aid.

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98-	Expenditure on D.S.S.& A. Board-			
	O	3,48.60		
			3,10.46	3,09.41
	R	-38.14		-1.05
2225-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes			
01-	Welfare of Scheduled Castes-			
793-	Special Central Assistance for Scheduled Castes Component Plan-			
99-	Subsidy for traditional Schemes such as Dairy, Piggery and Other Schemes-			
	O	8,92.10		
			5,95.59	5,95.59
	R	-2,96.51		..
81-	Construction of Dwelling-cum-shed-			
	O	70.00		
			30.00	30.00
	R	-40.00		..

Reduction in provision through reappropriation in the above two cases was due to non-availability of eligible aspirants.

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
277- Education-				
99- Post-Matric Scholarships to Scheduled Castes-				
	O	5,00.00		
	S	3,10.02		
		6,69.18	6,69.18	..
	R	-1,40.84		

Saving of Rs. 1,40.84 lakhs was due to late receipt of funds from the Government of India.

82- Book bank for S.C/S.T. Students studying in Medical/Engg.Colleges-

O	20.00			
R	-20.00			

Entire provision remained unutilised due to merger of scheme into Post Matric Scholarship scheme.

283- Housing-

98- Acquisition of land for allotment of dwelling sites to landless *Harijans* -

O		30.00	0.17	-29.83
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Reasons for the saving of Rs. 29.83 lakhs have not been intimated (August 2005).

800- Other expenditure-

85- Monetary relief to the victims of atrocities-

O	38.00			
R	-20.44	17.56	17.56	..

Saving of Rs. 20.44 lakhs was due to the availability of less number of eligible beneficiaries.

Grant No. 13- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2236- Nutrition			
02- Distribution of nutritious food and beverages-			
101- Special Nutrition programmes-			
91- Setting up of two Panjiri Plants at Ambala and Hisar-			
O	2,56.90		
R	-2,56.90		
Entire provision remained unutilised due to imposition of code of conduct for elections.			
94- Adolescent girls Scheme(Renamed as <i>Kishori Shakti Yojna</i>)-			
O	2,96.00		
		1,27.54	1,27.54
R	-1,68.46		
Reduction in provision through reappropriation was due to decrease of plan allocation under the scheme.			
90- Special Additional Central Assistance under Nutrition Programme-			
O	78.48		
		57.58	57.58
R	-20.90		
Reduction in provision through reappropriation was mainly due to non-purchase of certain items for Nutrition Programme.			
4	Excess occurred mainly under:-		
2236- Nutrition			
02- Distribution of nutritious food and beverages-			

Grant No. 13- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
101- Special Nutrition programmes-				
95- Supplementary Nutrition Programme-				
O	1,65.25			
		3,58.60	3,58.59	-0.01
R	1,93.35			
Provision was augmented through reappropriation mainly to cover more beneficiaries of Pradhan Mantri Gramodaya Yojna.				
2235- Social Security and Welfare				
60- Other Social Security and Welfare programmes-				
200- Other Programmes-				
83- Relief to persons effected by riots-				
O	5.00			
		1,25.60	95.90	-29.70
R	1,20.60			
The Provision was augmented through reappropriation to cover more expenditure on payment of ex-gratia to the next kin of the persons killed in November 1984 riots in compliance of the orders of Hon'ble court.				
Reasons for the final saving of Rs. 29.70 lakhs have not been intimated (August 2005).				
78- Construction of Sainik Welfare Complexes, War Memorials and Allied Buildings / Projects-				
O	..			
		42.50	42.50	..
R	42.50			

Grant No. 13- Contd.

The Provision was made through reappropriation to cover expenditure on construction of Sainik Welfare Complexes, War Memorials and Allied projects.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02- Social Welfare-			
102- Child Welfare-			
83- Balika Samridhi Yojna-			
O 40.00			
	63.29	63.29	...
R 23.29			
The Provision was augmented through reappropriation to utilise the grant released by the Government of India.			
2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes			
03- Welfare of Backward Classes-			
277- Education-			
99- Award of Stipends-Reimbursement of tuition fees to Backward Classes students (College stage)-			
O 1,88.80			
	2,59.87	2,58.89	-0.98
R 71.07			
01- Welfare of Scheduled Castes-			
277- Education-			
91- Award of Stipend reimbursement of tuition and exam fee for SC students in 9th to 12th classes-			
O 2,52.00			
	3,04.54	2,98.86	-5.68
R 52.54			

Grant No. 13- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
800- Other expenditure-			
99- Financial Assistance for marriage of Daughters of widows/destitute women SC/ST-			
O 1,00.00			
	1,20.50	1,20.50	..
R 20.50			

The Provision was augmented through reappropriation in the above three cases due to increase in number of eligible students/beneficiaries.

5. *Village Reconstruction and Harijan Uplift Fund:—*

No amount was transferred during 2004-2005 from this grant to the head "8229-Development and Welfare Fund-200-Other Development and Welfare Fund-Fund for Village Reconstruction and *Harijan* Uplift" from which Rs. 59.08 lakhs were spent during the year for giving loans to *Harijans*. Loans paid were in the first instance brought to account under the head "6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes". The expenditure was subsequently debited to the Fund before the close of the accounts of the year. The recoveries of Rs. 17.38 lakhs effected during the year against these loans under the Major head "6225-Loans for Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes" were credited direct to the Fund. The balance at the credit of the Fund at the end of March 2005 was Rs. 3,14.52 lakhs (cash Rs.96.02 lakhs and investment Rs. 2,18.50 lakhs).

An account of the transactions of the Fund (included under "Other Development and Welfare Funds") is given in the Statement No.16 of the Finance Accounts 2004-2005.

Grant No. 14

Grant No. 14 - Food and Supplies

		Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Head-				
2408 - Food, Storage and Warehousing				
Voted -				
Original	27,48,29			
		29,62,63	28,26,14	-1,36,49
Supplementary	2,14,34			
Amount surrendered during the year (March 2005)				
				1,36,45
Capital:				
Major Head-				
4408 - Capital Outlay on food Storage and Warehousing				
Voted -				
Original	13,65,02,70			
		13,65,02,70	11,37,12,79	-2,27,89,91
Supplementary	..			
Amount surrendered during the year (March 2005)				
				2,27,90,00
<i>Notes and comments :-</i>				

Grant No. 14- Contd.

Revenue:

1. In view of the overall saving of Rs. 1,36.49 lakhs, the supplementary grant of Rs. 2,14.34 lakhs obtained in December 2004 proved excessive.
2. Saving occurred mainly under the following heads (partly offset by excess under certain other heads):-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2408- Food, Storage and Warehousing			
01- Food-			
001- Direction and Administration-			
98- Field Staff-			
O	1970.76		
S	214.34	2080.03	2079.99
R	-105.07		
Augmentation of provision (Rs.2,14.34 lakhs) through supplementary grant in December 2004 for payments of enhanced salary on account of merger of dearness allowance with pay proved injudicious/excessive in view of saving of Rs.105.07 lakhs due to merger of 50% of dearness allowance with pay (Rs.297.04 lakhs) non-issue of sanction for office building (Rs.7.08 lakhs), non-performance of journey by staff/non-receipt of medical reimbursement claims (Rs.6.37 lakhs) partly offset by excess due to more expenditure on salary (Rs. 1,77.63 lakhs) and increase in the number of families below poverty line under <i>Antodaya Ann Yojna</i> (Rs. 28.43 lakhs).			
97- State Commission-			
O	91.77		
		26.30	26.30
R	-65.47		..

Reduction in provision through reappropriation was mainly due to non-payment to Haryana Urban Development Authority for construction work of State Commission office building (Rs.52.06 lakhs) as it was already paid in the month of March 2004 and conversion of dearness allowance into dearness pay (Rs.8.19 lakhs) and non-payment of rent of office building (Rs.4.12 lakhs).

Grant No. 14- Contd.

Further amount of Rs. 50 lakhs (part of Rs.91.77 lakhs) for payment to Haryana Urban Development Authority (HUDA) for construction work of State Commission office was wrongly provided under Major Head "2408-Food, Storage and Warehousing" instead of Major Head "4408-Capital Outlay on Food, Storage and Warehousing" because the provision for creating capital assets is made under the Capital Major heads and not under Revenue Major heads. This provision of Rs. 50 lakhs was, however, surrendered through reappropriation order on 31st March 2005 as the payment was already made to HUDA in March 2004.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
96- District Forums-				
O	3,59.82			
		3,04.95	3,04.95	..
R	-54.87			

Surrender of Rs. 54.87 lakhs was mainly due to conversion of dearness allowance into dearness pay (Rs. 58.57 lakhs), non-purchase of plot for the construction of office building of District Forum, Rewari (Rs. 28.77 lakhs), non-payment of rent, rates and taxes for office building and President of District Forum offset by excess expenditure due to merger of dearness allowance into dearness pay (Rs. 49.80 lakhs).

Provision of Rs. 28.77 lakhs (part of Rs. 359.82 lakhs) for purchase of plot for construction of office building of District Forum, Rewari surrendered through reappropriation was required to be made under Capital head instead of Revenue head.

3. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01- Food-				
001- Direction and Administration-				
99- Directorate Staff-				
O	3,25.94			
		4,14.90	4,14.90	..
R	88.96			

The provision was augmented through reappropriation mainly to cover more expenditure on printing of ration cards, D-I form, D-IV register (Rs. 77 lakhs), conversion of dearness allowance into pay (Rs. 62.32 lakhs) offset by less expenditure owing to less payment of dearness allowance due to its conversion into dearness pay (Rs. 55.32 lakhs).

Grant No. 14- Contd.

Capital:

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4408- Capital Outlay on Food, Storage and Warehousing			
01- Food-			
101- Procurement and Supply-			
99- Grain Supply Scheme-			
O	12,47,06.00		
		10,80,49.00	10,80,49.00 ..
R	-1,66,57.00		
Reduction in provision through reappropriation was due to less purchase of food grains during the year 2004-05.			
97- Interest on Capital-			
O	95,00.00		
		31,95.00	31,94.90 -0.10
R	-63,05.00		

Reduction in provision through reappropriation was due to more receipts and recoveries owing to lifting of more wheat stocks than estimated by the Food Corporation of India.

5. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01- Food-			
101- Procurement and Supply-			
98- Establishment cost chargeable-			
O	21,96.70		
		23,44.70	23,45.00 +0.30
R	1,48.00		

Grant No. 14- Concl'd.

The provision was augmented through reappropriation to cover more expenditure on salary due to conversion of dearness allowance into dearness pay.

6 *Expenditure met from Foodgrains Reserve Fund:-*

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

The proceeds of the surcharge levied at the rate of 35 paise per quintal on issues of foodgrains held in stock by the Government are credited to this Fund under the head "0435-Other Agricultural Programme-501-Other Services and Service Fees-Surcharge to cover loss from fall in prices". An amount equivalent to the receipts under the above head is transferred at the end of the year to the "Foodgrains Reserve Fund" under "8235-General and other Reserve Funds" by *per contra* debit to the head 'Transfer to Foodgrains Reserve Fund' under the Major Head -"2048-Food, Storage and Warehousing".

The balance at the credit of the fund at the end of March 2005 was Rs. 4,77.39 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of Finance Accounts 2004-05.

Grant No. 15

Grant No. 15 - Irrigation

Total grant or
appropriation Actual
expenditure Excess +
Saving -
(In thousands of rupees)

Revenue:

Major Heads-

2701 - Major and Medium Irrigation

2702 - Minor Irrigation

2801 - Power

Voted -

Original 15,99,91,00

16,70,12,00 17,07,73,66 +37,61,66

Supplementary 70,21,00

Amount surrendered during the year

(March 2005)

17,37,00

Charged -

Original 1,84,40

2,95,20

2,95,20

..

Supplementary 1,10,80

Amount surrendered during the year

Nil

Capital:

Major Heads-

4701 - Capital Outlay on Major and Medium Irrigation

Grant No. 15- Contd.

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In thousands of rupees)		
4801 - Capital Outlay on Power Projects				
Voted -				
Original	3,03,33,10			
		4,02,99,10	4,51,88,41	+48,89,31
Supplementary	99,66,00			
Amount surrendered during the year				
(March 2005)				
				34,31,07
Charged -				
Original	5,00,00			
		7,00,00	4,18,21	-2,81,79
Supplementary	2,00,00			
Amount surrendered during the year				
(March 2005)				
				2,47,29

Notes and comments :-

Revenue:

Voted Grant

1. The expenditure exceeded the grant by Rs. 37,61,66,060; the excess requires regularisation.
2. In view of the overall excess of Rs. 37,61,66 lakhs, the supplementary grant of Rs. 70,21 lakhs obtained in December 2004 proved inadequate.
3. Excess was the net result of excess under certain heads and saving under certain others.
Excess occurred mainly under:-

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2801- Power			
05- Transmission and Distribution-			
800- Other expenditure-			
98- Accelerated Development Programme-			
O	47,95.00	99,53.87	+51,58.87
Reasons for the excess of Rs. 51,58.87 lakhs have not been intimated (August 2005).			
2701- Major and Medium Irrigation			
01- Major Irrigation-Commercial-			
001- Direction and Administration-			
97- Execution Irrigation-			
O	1,03,68.85		
	1,07,59.08	1,40,41.16	+32,82.08
R	3,90.23		
Augmentation of provision through reappropriation to cover more expenditure on salary due to merger of 50% of dearness allowance with pay (Rs.21,60.59 lakhs) reimbursement of medical expenses due to hike in price of medicines/surgical items (Rs. 42.70 lakhs) and to clear the pending Travelling bills (Rs. 15.14 lakhs) was partly offset by saving under dearness allowance due to its merger with pay (18,19.03 lakhs) and economy measure (Rs.10 lakhs).			
Reasons for the excess of Rs. 32,80.08 lakhs have not been intimated (August 2005).			
95- Special Revenue Staff Irrigation-			
O	18,48.73		
	18,55.73	25,80.31	+7,24.58
R	7.00		
Augmentation of provision through reappropriation to cover more expenditure on salary due to merger of 50% of dearness allowance with salary (Rs.40 lakhs) was partly offset by less expenditure on dearness allowance (Rs. 33 lakhs).			

Grant No. 15- Contd.

Reasons for the final excess of Rs. 7,24.58 lakhs have not been intimated (August 2005).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
87- G.I.A. to Haryana Irrigation Research Management Institute (HIRMI)-			
O 1,28.00			
	1,31.00	1,46.00	+15.00
R 3.00			

Augmentation of provision through reappropriation to cover more expenditure due to merger of 50% of dearness allowance with pay (Rs. 20.80 lakhs) was partly offset by less expenditure on dearness allowance (Rs. 17.80 lakhs).

Reasons for the final excess of Rs.15 lakhs have not been intimated (August 2005).

108- Jawahar Lal Nehru Canal Project-			
98- Energy Charges-			
O 16,77.00			
	32,49.05	32,09.23	-39.82
R 15,72.05			

Provision was augmented through reappropriation to clear pending energy bills of Haryana Vidyut Prasaran Nigam Limited (Rs.11,17.30 lakhs), fulfil the requirement of the farmers and adjustment against raw water charges (Rs.4,54.75 lakhs).

Reasons for the saving of Rs. 39.82 lakhs have not been intimated (August 2005).

115- Maintenance of Canals and Distributtries-			
99- Maintenance Work-			
O 2,56.50			
	2,37.50	9,26.06	+6,88.56
R -19.00			

Grant No. 15- Contd.

Reduction in provision through reappropriation due to financial constraints proved injudicious in view of the huge excess of Rs. 6,88.56 lakhs; reasons for which have not been intimated (August 2005).

Head	Total grant	Actual expenditure	Excess +
799- Suspense-			
99- Irrigation-			
..	..	4,24.65	+4,24.65

(In lakhs of rupees)

Reasons for incurring expenditure without provision of funds have not been intimated (August 2005).

98- Multipurpose River Projects-			
O	1.25	49.46	+48.21

Reasons for incurring excess expenditure of Rs. 48.21 lakhs have not been intimated (August 2005).

104- Loharu Canal Project-			
99- Maintenance Works-			
O	22.00		
	52.90	1,26.11	+73.21
R	30.90		

Provision augmented through reappropriation to cover expenditure on execution of unavoidable essential works proved inadequate in view of the final excess of Rs. 73.21 lakhs; reasons for which have not been intimated (August 2005).

106- Sewani Lift Irrigation Project-			
99- Maintenance Work-			
O	52.00		
	49.76	1,49.16	+99.40
R	-2.24		

Grant No. 15- Contd.

Reasons for the final excess of Rs. 99.40 lakhs have not been intimated (August 2005).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
101- Extension, Improvement and Maintenance-			
98- W. J. C. System Irrigation-			
O	1,50.50		
		2,20.88	2,09.77
R	70.38		-11.11
103- Jui Canal Project-			
99- Maintenance Works-			
O	25.00		
		95.00	46.87
R	70.00		-48.13

Provision in the above two cases was augmented through reappropriation to cover more expenditure on the execution of unavoidable essential works.

Reasons for the saving of Rs. 11.11 lakhs and Rs.48.13 lakhs have not been intimated (August 2005).

02- Major Irrigation-Non -Commercial-			
001- Direction and Administration-			
95- Special Revenue-			
		50.20	+50.20
799- Suspense-			
		7.49	+7.49

Reasons for incurring expenditure without provision of funds in the above two cases have not been intimated (August 2005).

4 Saving occurred mainly under:-

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2701- Major and Medium Irrigation			
02- Major Irrigation-Non -Commercial-			
001- Direction and Administration-			
97- Execution-			
O	29,71.50	2,38.81	-27,32.69
98- Supervision-			
O	2,03.75	19.98	-1,83.77
99- Chief Engineer-			
O	1,24.75	15.79	-1,08.96
Reasons for the saving in the above three cases have not been intimated (August 2005).			
800 Other expenditure			
99- Maintenance Work-			
O	2,00.00		
		85.00	84.25
R	-1,15.00		-0.75
Anticipated saving of Rs. 1,15 lakhs was due to financial constraints.			
96- Improved upgradation Operation and Maintenance of Channels-HIRMI-			
O		15.00	-15.00
98- Contribution to Central Board of Irrigation-			
O	10.00		
		8.00	-8.00
R	-2.00		

Reasons for the non-utilisation of funds in the above two cases have not been intimated (August 2005).

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
01- Major Irrigation-Commercial-			
001- Direction and Administration-			
91- Executive Engineers M.P.R.P-			
O	17,83.35		
		20,57.82	3,58.46
R	2,74.47		-16,99.36
<p>Augmentation of provision through reappropriation mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with salary (Rs.6,31.77 lakhs) and payment of pending T.A. bills (Rs.18.50 lakhs) was partly offset by saving due to less expenditure on dearness allowance (Rs.3,74.90 lakhs) and economy measures (Rs.12.35 lakhs) proved excessive in view of the saving of Rs. 16,99.36 lakhs; reasons for which have not been intimated (August 2005).</p>			
89- Special Revenue Staff M.P.R.P-			
O	9,81.10		
		8,20.60	84.13
R	-1,60.50		-7,36.47
<p>Anticipated saving of Rs. 1,60.50 lakhs mainly due to merger of 50% of dearness allowance with salary (Rs. 2,32 lakhs) partly offset by excess expenditure on salary (Rs. 50 lakhs) and travelling expenses (Rs. 22.50 lakhs) proved injudicious in view of final saving of Rs. 7,36.47 lakhs; reasons for which have not been intimated (August 2005).</p>			
99- Chief Engineers Common Establishment Irrigation-			
O	15,41.51		
		10,15.66	11,16.85
R	-5,25.85		+1,01.19

Grant No. 15- Contd.

Reduction in provision through reappropriation mainly due to less expenditure on dearness allowance owing to its merger with salary (Rs.3,04.36 lakhs) and cut imposed (Rs. 2,69.25 lakhs) partly offset by excess expenditure for making payment to the lawyer in the SYL Dispute case (Rs. 1,35 lakhs) and making ex-gratia payments to the dependents of deceased employees (Rs. 45 lakhs) proved injudicious in view of the excess of Rs. 1,01.19 lakhs; reasons for which have not been intimated (August 2005).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98- Supervision Irrigation-			
O 15,49.00			
	9,47.72	11,58.27	+2,10.55
R -6,01.28			

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with salary (Rs.4,12.88 lakhs) and economy measures (Rs.1,93.95 lakhs) proved injudicious in view of the excess of Rs. 2,10.55 lakhs; reasons for which have not been intimated (August 2005).

92- Superintending Engineers M.P.R.P-			
O 1,00.00			
	95.00	22.60	-72.40
R -5.00			

Reduction in provision through reappropriation mainly due to merger of 50% of of dearness allowance with salary (Rs.21.35 lakhs) was partly offset by excess payment on salary owing to merger of dearness allowance with pay (Rs. 18.50 lakhs).

Reasons for the final saving of Rs. 72.40 lakhs have not been intimated (August 2005).

96- Medical Irrigation-			
O 51.10			
	1.00	1.00	..
R -50.10			

Reduction in provision through reappropriation was due to closing down of dispensaries (Rs.50.10 lakhs).

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving
90- Medical M.P.R.P.-			
O 31.97			
R -31.97			
Entire provision was surrendered due to closing down of dispensaries.			
93- Pensionary Charges Irrigation-			
O 25.00	25.00	2.24	-22.76
88- Pensionary Charges M.P.R.P.-			
O 15.00	15.00	0.65	-14.35
Reasons for the final saving in the above two cases have not been intimated (August 2005).			
103- Jui Canal Project-			
98- Energy Charges-			
O 8,90.00			
R -3,32.72	5,57.28	3,13.82	-2,43.46

Reduction in provision through reappropriation was due to payment of less energy charges owing to non functioning of the pump houses properly.

Reasons for the final saving of Rs.2,43.46 lakhs have not been intimated (August 2005).

190- Assistance to Public Sector and other
Undertakings-

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97- Operation and Maintenance-				
O	4,81.00			
		5,72.75	..	-5,72.75
R	91.75			

Augmentation of provision through reappropriation due to urgent maintenance of Inter State Channels (Punjab portion) proved injudicious in view of the saving of Rs. 5,72.75 lakhs; reasons for which have not been intimated (August 2005).

99- Advance to Bhakra Beas Management Board- Bhakra Dam-				
O	15,75.00			
		13,75.00	12,86.84	-88.16
R	-2,00.00			

Anticipated saving of Rs. 200 lakhs was due to financial constraints.

Reasons for the final saving of Rs.88.16 lakhs have not been intimated (August 2005).

98- Advance to Bhakra Beas Management Board- Beas Project-				
O	11,66.00			
		10,52.12	11,40.28	+88.16
R	-1,13.88			

Reduction in provision through reappropriation due to financial constraints proved injudicious in view of the excess of Rs. 88.16 lakhs; reasons for which have not been intimated (August 2005).

106- Sewani Lift Irrigation Project-				
98- Energy Charges-				
O	7,80.00			
		4,90.24	5,20.97	+30.73
R	-2,89.76			

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
104- Loharu Canal Project-				
98- Energy Charges-				
O	10,30.00			
		8,61.40	8,52.52	-8.88
R	-1,68.60			
101- Extension, Improvement and Maintenance-				
96- Energy Charges-				
O	8,50.00			
		6,34.78	7,00.84	+66.06
R	-2,15.22			
<p>Reduction in provision through reappropriation in the above three cases was due to less consumption of energy because of non functioning of the pump houses properly.</p> <p>Reasons for excess in the first and third case have not been intimated (August 2005).</p>				
95- Deposit (U.P. Share)-				
O	8.00			
	
R	-8.00			
102- Gurgaon Canal Project-				
99- Maintenance Works-				
O	10.00			
		..	0.11	+0.11
O	-10.00			

Entire provision in the above two cases was surrendered due to financial constraints.

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
052- Machinery and Equipment-			
99- Irrigation-			
O	0.25	-9.24	-9.49
Reasons for the saving of Rs. 9.49 lakhs have not been intimated (August 2005).			
110- Satluj Yamuna Link Project-			
99- Other Charges-			
O	14.25		
		1.26	6.60
			+5.34
R	-12.99		
Reduction in provision through reappropriation was due to financial constraints.			
Reasons for excess of Rs.5.34 lakhs have not been intimated (August 2005).			
2702- Minor Irrigation			
02- Ground water-			
103- Tubewells-			
99- Loans for Power Project Transmission and Distribution of Lines-			
O	6,12.00		
		48.25	48.37
			+0.12
R	-5,63.75		

Reduction in provision through reappropriation was due to non reconciliation of bills received from UHBVNL (Uttar Haryana Bijli Vitran Nigam Limited).

Grant No. 15- Contd.

5. Defective Budgeting

(a) In accordance with the provision of note (2) below the Major head-"2701-major and Medium Irrigation in the "List of Major and Minor Heads of Account of Union and States",

" Interest on Capital" is required to be opened as sub head under "Each Project Minor Head". But in the budget estimates the provision has been made under the minor head "Other expenditure" ibid since the financial year 1987-88. The detailed provision as per correct accounting procedure and as adopted by the State Government is discussed below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2701- Major and Medium Irrigation			
01- Major Irrigation-Commercial- Name of the Irrigation Project-			
99- Interest on Irrigation Projects-			
O 1,97,35.00			
	1,89,48.00	1,87,12.88	- 2,35.12
R -7,87.00			
98- Interest on MPRP-			
O 1,71.00	1,71.00	1,71.00	..
The Government should have made provision/payment of interest on capital under each irrigation project			
800- Other Expenditure- Interest Charges on Capital-			
99- Interest on Irrigation Projects-			
O 1,97,35.00			
	1,89,48.00	1,87,12.88	- 2,35.12
R -7,87.00			

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
98- Interest on MPRP-			
O	1,71.00	1,71.00	..

The matter was brought to the notice of the Government in October 1987 and thereafter every year. Reply is still awaited (August 2005).

(b) A case where provision of funds made under non-commercial remained unutilised and incurring of expenditure on the same scheme under commercial without provision is discussed below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2701- Major and Medium Irrigation			
02- Major Irrigation-			
Non-Commercial-			
800- Other Expenditure-			
97- Improved upgradation, Operation and Maintenance of channels-Irrigation-			
O	20,35.00	..	- 20,35.00
01- Major Irrigation-			
Commercial-			
800- Other Expenditure-			
97- Improved upgradation, operation and maintenance of channels-			
O	..	25,82.79	+ 2582.79

Reasons for saving under non-commercial and incurring of expenditure under commercial without provision of funds have not been intimated (August 2005).

Grant No. 15- Contd.

Capital:

6. The expenditure exceeded the grant by Rs. 48,89,30,848; the excess requires regularisation.

7. Excess was the net result of excess under certain heads and saving under certain others mentioned in note 8 below :-

Head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
4701- Capital Outlay on Major and Medium Irrigation			
01- Major Irrigation-Commercial-			
225- Rehabilitation of Existing Channels/Drainage System in State-			
99- Construction-			
O	14,00.00		
S	7,50.00	36,50.00	80,19.04 +43,69.04
R	15,00.00		

Augmentation of provision through supplementary estimates and reappropriation to complete the Balance Works of WRCP (AIBP) (Rs. 7,50 lakhs) and execution of essential works to make water available upto tail end (Rs. 16,00 lakhs) proved inadequate in view of the final excess of Rs. 43,69.04 lakhs; reasons for which have not been intimated (August 2005).

209- Improvement of old/existing channels-

99- Construction-RIDF

O	69,50.00		
		64,17.00	1,11,45.78 +47,28.78
R	-5,33.00		

Reduction in provision through reappropriation due to imposition of code of conduct for elections proved injudicious in view of the excess of Rs. 47,28.78 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 15- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
110- Satluj Yamuna Link Project-			
99- Construction-			
O	1,00.00		
		2.00	18,63.61
R	-98.00		+18,61.61
108- Jawahar Lal Nehru Lift Irrigation-			
98- Dam and Appurtenant Works-			
O	3,00.00		
		1,16.00	4,64.13
R	-1,84.00		+3,48.13

Reduction in provision through reappropriation in the above two cases due to financial constraints proved injudicious in view of the excess of Rs. 18,61.61 lakhs and Rs. 3,48.13 lakhs ; reasons for which have not been intimated (August 2005).

8. Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4701- Capital Outlay on Major and Medium Irrigation			
01- Major Irrigation-Commercial-			
221- Water Development Survey and Investigation-			
99- Dam and Appurtenant Works-			
O	4,00.00		
S	25,00.00	20,68.00	2,16.45
R	-8,32.00		-18,51.55

Grant No. 15- Contd.

Augmentation of provision through supplementary estimates to cover more expenditure on the execution of the Shahabad Nalvi Project and reduction of provision through reappropriation due to imposition of code of conduct for elections (Rs.8,32 lakhs) proved injudicious because the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 18,51.55 lakhs have not been intimated (August 2005).

Head	Total grant	Actual expenditure	Saving -
			(In lakhs of rupees)
113- Modernisation and Lining of Canal System in Haryana-			
99- Construction-			
O	12,00.00	..	-12,00.00

Reasons for non utilization of the entire provision have not been intimated (August 2005).

215- Lining of Channels and Institutional Strengthening-			
99- Restoration Capacity of B.M.L.-			
O	2,00.00		
R	-2,00.00	..	..
232- Rewari Lift Irrigation-			
99- Construction-			
O	2,00.00		
R	-2,00.00	..	..

228- Institutional Strengthening Data Collection etc.-

Grant No.15- Contd.

Head		Total grant	Actual expenditure	Excess + Saving -
				(In lakhs of rupees)
99- Construction-				
O	2,50.00			
		50.00	1,17.74	+67.74
R	-2,00.00			
236- Increasing Capacity of Channels falling in Sweet Water Zone-				
99- Construction-				
O	1,00.00			
	
R	-1,00.00			
104- Loharu Lift Irrigation Project-				
99- Construction-				
O	50.00			
		30.00	26.64	-3.36
R	-20.00			

Reduction in provision through reappropriation in the above five cases was due to financial constraints.

Reasons for the excess of Rs. 67.74 lakhs in the third case have not been intimated (August 2005).

4801- Capital Outlay on Power Projects

05- Transmission and Distribution-

190- Investments in Public Sector and Other Undertakings-

Grant No. 15- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98-	Equity Capital H.P.G.C.L.-			
	O	1,91,83.10		
	S	67,16.00		
		2,33,35.03	2,33,35.03	..
	R	-25,64.07		

Reduction in provision through reappropriation was due to non-implementation of Yamuna Nagar Thermal Power Station Stage-II.

Charged Appropriation

10. Of the ultimate saving of Rs.2,8179 lakhs, Rs.34.50 lakhs remained unsurrendered.

11. Saving occurred under :-

Head		Total appropriation	Actual expenditure	Saving -
				(In lakhs of rupees)
4701-	Capital Outlay on Major and Medium Irrigation			
01-	Major Irrigation-Commercial-			
800-	Other expenditure-			
99-	Payment of enhanced land compensation under court order-			
	O	5,00.00		
	S	2,00.00		
		4,52.71	4,18.21	-34.50
	R	-2,47.29		

Reduction in provision through reappropriation was due to declaration of code of conduct for elections.

Reasons for the final saving of Rs. 34.50 lakhs have not been intimated (August 2005).

Grant No. 15- Contd.

12. Review of Direction and Administration and Machinery and Equipment Charges in the Public Works Department-Irrigation Branch Major head-"2701-Major and Medium Irrigation" and "4701-Capital Outlay on Major and Medium Irrigation".

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to the works outlay during the years 2002-2003, 2003-2004 and 2004-2005:-

Scheme	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage	
					Direction & Administration charges to works outlay	Machinery & Equipment charges to works outlay
1	2	3	4	5	6	7
(In lakhs of rupees)						
Jui canal Project	2002-2003	42.05	1,24.33	..	2,95.67	..
	2003-2004	23.29	1,06.32	..	4,56.50	..
	2004-2005	46.87	98.73	..	2,10.65	..
Western Jamuna Canal Augmentation	2002-2003	1,46.71	3,74.58	..	2,55.32	..
	2003-2004	1,87.64	8,31.62	0.25	4,43.20	0.13
	2004-2005	2,09.77	4,41.86	..	2,10.64	..
Sewani Lift Irrigation Scheme	2002-2003	45.96	1,29.11	..	2,80.92	..
	2003-2004	66.09	2,92.09	..	4,41.96	..
	2004-2005	1,49.16	3,14.20	..	2,10.65	..
Gurgaon Canal Project	2002-2003	2.99	36.14	..	12,08.70	..
	2003-2004	6.85	0.35	..	5.11	..
	2004-2005	0.11	0.23	..	2,09.09	..
Rehabilitation of existing Channels	2002-2003	7,22.58	25,07.10	..	3,46.96	..
	2003-2004	20,52.62	25,65.29	..	1,24.98	..
	2004-2005	38,69.38	33,28.83	..	86.03	..
Sutlej Yamuna Link Project	2002-2003	7.13	9.92	..	1,39.13	..
	2003-2004	5,09.84	73.23	..	14.36	..
	2004-2005	10,08.00	8,75.40	..	86.84	..
Jawahar Lal Nehru Lift Irrigation	2002-2003	2,09.14	2,66.17	..	1,27.27	..
	2003-2004	1,14.13	3,38.47	..	2,96.57	..
	2004-2005	1,74.77	2,32.04	..	1,32.77	..

Grant No. 15- Contd.

1	2	3	4	5	6	7
Loharu Lift	2002-2003	68.82	6,73.45	..	9,78.57	..
Irrigation Project	2003-2004	1,58.88	5,88.52	..	3,70.42	..
	2004-2005	1,37.92	2,75.81	..	1,99.98	..
Institutional Strengthening such as data Collection Planning Design and Admn. etc.	2002-2003	2,14.17	10,33.05	..	4,82.35	..
	2003-2004	47.38	59.22	..	1,24.99	..
	2004-2005	63.31	54.38	..	85.89	..
Modernization of canal project	2002-2003	640.49	2852.52	..	445.37	..
	2003-2004	.. ..	..	..	..	..
	2004-2005	..	..	..	..	..
Improvement of old/existing channels	2002-2003	5918.23	4211.92	..	71.17	..
	2003-2004	5649.49	7060.53	..	1,24.98	..
	2004-2005	5762.87	4949.63	..	85.89	..
H.K.B.(New Tajewala)Project	2002-2003	378.84	356.56	..	94.12	..
	2003-2004	..	..	..	..	..
	2004-2005	..	..	..	..	..
Naggal lift Irrigation Project	2002-2003	..	..	..	..	..
	2003-2004	..	..	..	..	..
	2004-2005	3.94	8.30	..	2,10.66	..
Water Development Survey and Investigation	2002-2003	..	..	..	..	..
	2003-2004	133.01	166.23	..	1,24.98	..
	2004-2005	116.31	100.06	..	86.03	..
Bhakhra Main Line	2002-2003	87.52	8.13	..	9.29	..
	2003-2004	60.00	74.98	..	1,24.97	..
	2004-2005	..	..	..	..	..

Grant No. 15- Contd.

13. *Suspense transaction* :- The expenditure under the Major head "2701-Major and Medium Irrigation" on account of "Multipurpose River Projects" includes Rs.11,30.48 lakhs booked under the head "Suspense". The nature of transactions under "Suspense" is explained under Grant Nos. "8-Buildings and Roads".

The transactions under "Suspense" in the Major head during 2004-2005 together with the opening and closing balances were as follows :-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock	+ 19.98	9,32.27	9,33.24	19.01
Miscellaneous Works				
Advances	+3,24.18	1,98.21	1,47.78	3,74.61
Total	+3,44.16	11,30.48	10,81.02	3,93.62

14. The expenditure under the Major head "2701-Major and Medium Irrigation" on account of "Irrigation" during 2004-2005 was Rs.3,19.18 lakhs under the head "Suspense". The opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock **	- 3,88.51	2,49.21	2,32.75	-3,72.05
Miscellaneous Works				
Advances	+2,06.38	69.97	5,03.59	-2,27.24
Total	-1,82.13	3,19.18	7,36.34	-5,99.29

15. The expenditure under the Major head "4701-Capital Outlay on Major and Medium Irrigation" on account of "Multipurpose River Projects" during 2004-2005 was Rs.2,01.84 lakhs under the head "Suspense". The opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock	+2,86.55	42.17	43.23	2,85.49
Purchases*	+2,32.74	5.96	6.32	2,32.38
Miscellaneous Works				
Advances	97.93	89.35	73.32	1,13.96
Workshop Suspense	14.36	64.36	79.34	-0.62
Total	+6,31.58	2,01.84	2,02.21	6,31.21

** Reasons for minus opening and closing balances under 'stock' are under investigation.

The sub-head "Purchases" under the head "Suspense" should not have been operated from the year 1984-85. The irregularity had been pointed out to the State Government in the month of August 1985 and last reminder was issued in July 2005, reply was awaited (August 2005).

* Reasons for plus opening and closing balances under 'Purchases' are under investigation.

Grant No. 15-Concl'd.

16. The expenditure under the Major head "4701-Capital Outlay on Major and Medium Irrigation" on account of "Irrigation" includes Rs.22,61.59 lakhs booked under the head "Suspense". The transactions under "Suspense" in this Major head during 2004-2005 together with the opening and closing balances were as follows :-

Sub-head of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock	+8,58.03	4,67.71	3,77.90	9,47.84
Miscellaneous Works				
Advances	+17,76.09	17,93.88	3,70.81	31,99.16
Total	+ 26,34.12	22,61.59	7,48.71	41,47.00

17. No expenditure relating to the Major head "4711-Capital Outlay on Flood Control Project" was booked under the head "Suspense". The opening and closing balances under this Major head during 2004-2005 were as follows :-

Sub-head of Suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock **	-1,80.70	..	..	-1,80.70
Miscellaneous Works				
Advances	-27.54	..	..	-27.54
Total	-2,08.24	..	..	-2,08.24

18. The expenditure under the Major head "4801-Capital Outlay on Power Project" includes Rs.48.91 lakhs booked under the head "Suspense". The transactions under "Suspense" in this Major head during 2004-2005 together with the opening and closing balances were as follows :-

Sub-heads of suspense	Opening balance Debit + Credit -	Debit	Credit	Closing balance Debit + Credit -
		(In lakhs of rupees)		
Stock **	-10,94.77	..	..	-10,94.77
Miscellaneous Works				
Advances **	-5,77.10	48.91	55.33	- 5,83.52
Total	-16,71.87	48.91	55.33	-16,78.29

** Reasons for *minus* opening and closing balances under 'stock' and 'Miscellaneous Works Advances' are under investigation.

Grant No. 16

Grant No. 16 - Industries

		Total grant or appropriation	Actual expenditure	Saving -
(In thousands of rupees)				
Revenue:				
Major Heads-				
2057 - Supplies and Disposals				
2810 - Non-Conventional Sources of Energy				
2851 - Village and Small Industries				
2852 - Industries				
2853 - Non-ferrous Mining and Metallurgical Industries				
3425 - Other Scientific Research				
3475 - Other General Economic Services				
Voted -				
Original	38,72,20			
		57,47,77	50,97,19	-6,50,58
Supplementary	18,75,57			
Amount surrendered during the year				
(March 2005)				
				6,64,76
Charged -				
Original	40			
		6,50	5,69	-81
Supplementary	6,10			

Grant No. 16- Contd.

	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
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Amount surrendered during the year

(March 2005)

81

Capital:

Major Head-

4885 - Other Capital Outlay on Industries and Minerals

Voted -

Original 54,60

2,22,60 2,22,20 -40

Supplementary 1,68,00

Amount surrendered during the year

(March 2005)

40

Notes and comments :-

Revenue:

Voted Grant

1. In view of the final saving of Rs. 6,50.58 lakhs, the supplementary grant of Rs. 18,75.57 lakhs obtained in the year 2004-05 proved excessive.
2. Against the available saving of Rs. 6,50.58 lakhs, Rs. 6,64.76 lakhs were surrendered on 31 March 2005.
3. Saving occurred mainly under the following heads (partly offset by excess under certain other heads mentioned in note 4 below):-

Grant No. 16- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2810- Non-Conventional Sources of Energy				
02- Solar-				
101- Solar Thermal Energy Programme-				
99- Promotion of Non- Conventional Energy Sources-				
O	2,96.00			
		1,08.80	1,08.80	..
R	-1,87.20			

Reduction in provision through reappropriation was due to cut in plan ceiling and non-receipt of sanction from the Government of India.

2851- Village and Small Industries

103- Handloom Industries-

97- Market Development Assistance for Handloom Growth (50%)-

O	0.20			
S	2,60.38			
		90.63	90.63	..
R	-1,69.95			

Reduction in provision through reappropriation was due to non-release of central share (Rs.1,30.29 lakhs) and economy measures (Rs. 39.66 lakhs).

98- Rebate on the Sale of Handloom Goods-

O	0.20			
S	1,08.84			
		52.18	52.18	..
R	-56.86			

Grant No. 16- Contd.

Reduction in provision through reappropriation was due to non-release of central share (Rs. 54.52 lakhs) and economy measures (Rs. 2.34 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102- Small Scale Industries-			
87- National Programme on Rural Industrialisation-			
O 25.00			
R -25.00			
Entire provision was surrendered due to non-receipt of fresh proposals.			
2852- Industries			
07- Telecommunication and Electronic Industries-			
202- Electronics-			
96- Computer Network-			
O 1,40.00			
R -1,30.00	10.00	10.00	..
91- I.T Plan for Haryana-			
O 1,50.00			
R -1,25.00	25.00	25.02	+0.02

Grant No. 16- Contd.

Reduction in provision through reappropriation in the above two cases was due to cut in plan ceiling.

Head	Total grant	Actual expenditure	Saving -
			(In lakhs of rupees)
3425- Other Scientific Research			
60- Others-			
001- Direction and Administration-			
86- Grant to State level Technical Backup Units/District level Technical Backup Units and Energy Park-			
O	1,07.50		
		86.75	86.75
R	-20.75		

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

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
2851- Village and Small Industries			
105- Khadi and Village Industries-			
98- Additional Staff for Village and Khadi Board,Haryana-			
O	1,50.00		
		2,50.00	2,50.00
R	1,00.00		

Provision was augmented through reappropriation to cover deficit of the Board. Reasons were not convincing. Reasons for not making provision in the Budget Estimates as well as in Supplementary Estimates were called for but not intimated (August 2005).

Grant No. 16- Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2852- Industries			
80- General-			
001- Direction and Administration-			
99- Headquarter staff-			
O	1,98.21		
		2,20.93	
R	22.72	2,20.93	..

Augmentation of provision through reappropriation mainly to cover increase in expenditure due to merger of dearness allowance with pay (Rs. 42.28 lakhs), payment of electricity, water and telephone charges (Rs. 6 lakhs) and to clear medical claims of indoor patients (Rs. 3 lakhs) was partly offset by saving under dearness allowance (Rs. 28.41 lakhs).

5. *Industrial Loan Fund*:- This fund was created by the composite State of Punjab in 1960-61 and is being continued as a revolving fund in the Public Account to finance Industries in the private sector.

The amount by which the Fund is required to be augmented during the year is provided for in the grant under the head "Transfer to Industrial Loan Fund" subordinate to the Major head - "2851 - Village and Small Industries - 102 - Small Scale Industries". There was no such provision during the year. There was no transaction during the year 2004-05 under the Major head - "2851- Village and Small Industries" on this account.

Loan granted under the "State Aid to Industries Act, 1935" are in the first instance brought to account under "102-Small Scale Industries- Loans under the State Aid to Industries Act, 1935" subordinate to the Major head - "6851-Loans for Village and Small Industries".

The expenditure is subsequently transferred to the fund before the close of the accounts of the year. The recoveries of Rs. 0.07 lakh effected during the year against these loans under the Major head - "6851-Loans for Village and Small Industries" were credited to the Fund.

There was a balance of Rs. 7,45.52 lakhs in the fund at the end of March 2005.

An account of transactions of the Fund appears under the major head "8229-Development and Welfare Funds -106 Industrial Development Funds" is included in the Statement No. 16 of the Finance Accounts 2004-05.

Grant No. 17

Grant No. 17 - Agriculture

		Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)	
Revenue:				
Major Heads-				
2401 - Crop Husbandry				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
2435 - Other Agricultural Programmes				
2702 - Minor Irrigation				
2705 - Command Area Development				
Voted -				
Original	2,70,97,39			
		2,84,66,94	2,61,81,30	-22,85,64
Supplementary	13,69,55			
Amount surrendered during the year				
(March 2005)				17,51,28
Charged -				
Original	24,00			
		24,00	2,73	-21,27
Supplementary				

Grant No. 17- Contd.

	Total grant	Actual expenditure	Saving - (In thousands of rupees)
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Amount surrendered during the year
(March 2005)

18,32

Notes and comments :-

Voted Grant

1. Of the ultimate saving of Rs. 22,85.64 lakhs, Rs.5,34.36 lakhs remained unsurrendered.
2. Saving occurred mainly under the following heads offset by excess under certain other heads mentioned in note 3 below:-

Head	Total grant	Actual expenditure	Saving - (In lakhs of rupees)
2401- Crop Husbandry			
109- Extension and Farmers' Training-			
88- Scheme for Macro Management of Agriculture mode of Financial Assistance by G.O.I. through work plan-			
O 24,00.00			
	18,95.00	18,58.30	-36.70
R -5,05.00			

Anticipated saving of Rs. 5.05 lakhs mainly due to sanction of less amount of subsidies (Rs.5,16.11 lakhs) and merger of 50% of dearness allowance with salary (Rs.11.82 lakhs) was partly offset by excess expenditure on POL (Rs. 15.84 lakhs) and computerisation (Rs.5 lakhs).

Reasons for final saving of Rs. 36.70 lakhs have not been intimated (August 2005).

Grant No. 17- Contd.

Head		Total grant	Actual expenditure	Saving -
				(In lakhs of rupees)
97- Scheme for Agriculture Extension Training Services to farmers-				
O	21,65.56			
		20,55.34	20,54.53	- 0.81
R	-1,10.22			
Anticipated saving of Rs. 1,10.22 lakhs mainly due to merger of 50% of dearness allowance with salary (Rs. 4,79.22 lakhs) was partly offset by excess expenditure on salary (Rs. 3,49.44 lakhs), medical reimbursement (Rs.11.67 lakhs) and Rent, Rates & Taxes (Rs.9.68 lakhs).				
93- Scheme for strengthening of Agriculture Extension infrastructure-				
O	30.00			
	
R	-30.00			
Entire provision was surrendered due to non-receipt of sanction from High Power committee.				
108- Commercial Crops-				
90- Oil Seed Production Programme-				
O	3,76.00			
	
R	-3,76.00			
89- National Pulses Development Project-				
O	1,14.00			
	
R	-1,14.00			

Grant No. 17- Contd.

Entire provision in the above two cases was surrendered as per directions by Government of India.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
94- Sugarcane Development in Haryana-				
O	1,98.20			
		1,75.61	1,75.30	-0.31
R	-22.59			

Anticipated saving of Rs. 22.59 lakhs mainly due to merger of 50% of dearness allowance with salary (Rs. 35.43 lakhs) was partly offset by excess expenditure on salary (Rs. 12.78 lakhs).

113- Agricultural Engineering-

97- Agricultural Engineering and Trial Boring Scheme-

O	3,54.05			
		2,41.88	2,43.73	+1.85
R	-1,12.17			

Reduction in provision through reappropriation mainly due to non filling of posts (Rs. 1,00.50 lakhs), non-receipt of sanction for purchase of vehicles (Rs.12 lakhs) and Machinery and Equipment (Rs.3.52 lakhs) was partly offset by excess expenditure on maintenance (Rs. 4.98 lakhs).

105- Manures and Fertilizers-

94- Setting up Bio-gas Plants-

O	1,00.00			
		22.39	22.39	..
R	-77.61			

Grant No. 17- Contd.

Reduction in provision through reappropriation was due to payment of salary by State Government under directions of the Government of India (Rs. 56.30 lakhs) and sanction of less amount under subsidy/other charges (Rs. 21.31 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
107- Plant Protection-			
97- Scheme for Integrated Plant Protection-			
O	1,52.70		
		1,12.33	1,11.26
R	-40.37		-1.07

Anticipated saving of Rs. 40.37 lakhs mainly due to merger of 50% of dearness allowance with salary (Rs.33.41 lakhs) and non filling up of posts (Rs.6.93 lakhs) was offset by excess expenditure on reimbursement of medical bills (Rs. 4.50 lakhs).

2415- Agricultural Research and Education

01- Crop Husbandry-

277- Education-

99- Grant-in-aid to Agriculture University-

O 83,34.25

83,37.04 78,65.04 -4,72.00

R 2.79

Reasons for the saving of Rs.4,72 lakhs have not been intimated (August 2005).

2705- Command Area Development

101- Mewat Development Board-

98- Mewat Development Project -International Funds for Agriculture Development-Rome-

O 6,35.00

1,91.00 1,91.00 ..

R -4,44.00

Reduction in provision through reappropriation in the above two cases was due to less allocation of funds by the Planning Department.

Grant No. 17- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Scheme for the Integrated Development of Mewat Area-				
O	5,65.00			
		3,65.00	3,65.00	..
R	-2,00.00			
190- Assistance to Public Sector and Other Undertakings-				
96- Area Development Programme (CADA) for Jui Canal Area -				
O	30,00.00			
S	13,69.55	42,48.54	42,48.54	..
R	-1,21.01			
Reduction in provision through reappropriation was due to non-release of grant by the Government of India/State Government.				
102- Shivalik Development Board-				
99- Grant -in -Aid for Development of Shivalik Area-				
O	7,00.00			
		6,00.00	6,00.00	..
R	-1,00.00			
Reduction in provision through reappropriation was due to less allocation of funds by the Planning Department.				
2402- Soil and Water Conservation				
101- Soil Survey and Testing-				
98- Scheme for World Bank Aided Project on Integerated Watershed Development Kandi Area-				
O	21,00.00			
		18,99.99	18,99.99	..
R	-2,00.01			

Grant No. 17- Contd.

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with salary (Rs.71.29 lakhs), sanction of less amount for minor works (Rs. 66.61 lakhs), travelling allowance (Rs. 18.07 lakhs), office expenses (Rs. 8.73 lakhs), rate, rent and taxes (Rs. 2.61 lakhs) less requirement under other charges (Rs. 32.53 lakhs) and machinery and equipment (Rs. 9.65 lakhs) was offset by more expenditure on salary (Rs.23.81 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
102- Soil Conservation-			
86- Pilot Project for the reclamation of Water Logged Areas in Bhiwani and Jhajjar District-			
O	3,00.00		
		1,78.50	1,78.50
R	-1,21.50		..

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with salary (Rs.18.72 lakhs) and non-drawal of centre's share (Rs. 120 lakhs) was partly offset by excess expenditure on salary (Rs.13.64 lakhs).

98- Scheme for Special Reclamation and Soil Conservation of Saline Alkaline Soil-			
O	1,58.50		
		1,42.80	1,44.11 + 1.31
R	-15.70		

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with salary as dearness pay (Rs.35.65 lakhs) was partly offset by excess expenditure on salary due to merger of dearness allowance with pay (Rs.16.28 lakhs) and excess expenditure on medical reimbursement (Rs.3.94 lakhs).

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2402- Soil and Water Conservation			
102- Soil Conservation-			

Grant No. 17- Contd.

Head		Total grant	Actual expenditure	Excess + Saving -
88-	Scheme for Soil Conservation on watershed basis in the sub-mountainous area of the State-			(In lakhs of Rupees)
	O	33.99		
			79.20	
	R	45.21	79.07	-0.13

Provision augmented through reappropriation mainly to clear pending bills of minor works (Rs.47 lakhs) was partly offset by saving due to non-receipt of sanction for purchase of vehicle (Rs.4 lakhs).

2401- Crop Husbandry

113- Agricultural Engineering-

96- Scheme for Agriculture Engineering Service-

	O	78.50		
			1,23.50	
	R	45.00	1,24.06	+0.56

Provision was augmented through reappropriation mainly to cover more expenditure on payment of salary and dearness allowance to the staff (Rs. 51.25 lakhs) partly offset by saving under dearness allowance due to its merger with pay (Rs. 10.95 lakhs).

105- Manures and Fertilizers-

89- Scheme for Strengthening and Modernization of Pest Management Approach-

	O	..		
			45.00	
	R	45.00	45.00	..

Grant No. 17- Contd.

Provision was made through reappropriation to utilize the amount sanctioned by the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
108- Commercial Crops-			
91- Maximising Production of Cotton-Intensive and Technology mission on cotton under mini mission-			
O	2,20.00		
		2,45.68	2,45.62
R	25.68		-0.06

Provision was augmented through reappropriation mainly to cover more expenditure on grant of subsidy (Rs. 23.55 lakhs).

New Service

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

2401- Crop Husbandry

108- Commercial Crops-

86- Implementation of Integrated Scheme of Oil Seed Pulses, Oil Palm and Maize (ISOPOM)-

O

6,81.65 6,60.09 -21.56

R 6,81.65

Reasons for making provision of funds through reappropriation have not been intimated (August 2005).

Grant No. 17- Concl'd.

Charged Appropriation

5. Of the ultimate saving of Rs.21.27 lakhs, Rs.2.95 lakhs remained unsurrendered.

6. Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure	Saving -
	(In lakhs of rupees)		
2401- Crop Husbandry			
001- Direction and Administration			
99- Headquarter staff			
<i>O</i>	<i>16.00</i>		
		<i>5.00</i>	<i>2.05</i>
<i>R</i>	<i>-11.00</i>		<i>-2.95</i>

Reasons for total saving of Rs. 13.95 lakhs have not been intimated (August 2005).

Grant No. 18

Grant No. 18 - Animal Husbandry

	Total grant or appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
Revenue:			
Major Heads-			
2403 - Animal Husbandry			
2404 - Dairy Development			
Voted -			
Original	1,38,97,38		
Supplementary	..		
Amount surrendered during the year (March 2005)		1,38,97,38	1,20,69,10 -18,28,28
Charged -			14,83,57
Original	6,00		
Supplementary	..		
Amount surrendered during the year (March 2005)		6,00	1,03 -4,97
Notes and comments :-			4,97

Grant No. 18- Contd.

Voted Grant

1. Of the ultimate saving of Rs. 18,28.28 lakhs, Rs. 3,44.71 lakhs remained unsurrendered.
2. Saving occurred mainly under the following heads (partly offset by excess under certain others):-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2403- Animal Husbandry			
101- Veterinary Services and Animal Health-			
69- Foot and Mouth Diseases Control Programme-			
O	6,20.00		
		96.95	96.95
R	-5,23.05		
Saving of Rs. 5,23.05 lakhs was due to release of less funds by the Government of India.			
70- Veterinary Infrastructure Construction / Re- Construction in the State under RIDF - VIII-			
O	3,00.00		
		36.23	36.23
R	-2,63.77		
Saving of Rs. 2,63.77 lakhs was due to non-release of funds by NABARD.			
82- Opening of new Veterinary Dispensaries(S.C.P)-			
O	40.00		
		18.64	19.94
R	-21.36		+1.30

Reduction in provision through reappropriation was due to non-creation of new posts.

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
102- Cattle and Buffalo Development-			
81- Establishment of Haryana Livestock Development Board-			
O 7,63.53			
	4,05.00	4,05.00	..
R -3,58.53			
Reduction in provision through reappropriation was mainly due to non- release of subsidy by the State Government (Rs. 3,53.53 lakhs) and revision in plan outlay (Rs. 5 lakhs).			
96- Establishment of State Cattle Breeding Project at Hisar-			
O 3,38.15			
	2,15.08	2,12.29	-2.79
R -1,23.07			
99- Hisar Cattle Farm-			
O 2,27.14			
	1,02.58	1,08.06	+5.48
R -1,24.56			
98- Reorganisation of Government Live-stock Farm, Hisar-			
O 1,35.31			
	77.98	73.62	-4.36
R -57.33			

Reduction in provision through reappropriation in the above three cases mainly due to transfer of some staff to Haryana Livestock Development Board was not realistic as the same reason was given in the last year also.

Reasons for saving of Rs.2.79 lakhs and Rs.4.36 lakhs in the first and third case respectively and excess of Rs.5.48 lakhs in the second case have not been intimated (August 2005).

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
76- Scheme for Assistance to States for Conduct of Livestock Census-			
O 1,00.00			
	75.54	75.54	..
R -24.46			
Reduction in provision through reappropriation was due to non-finalisation of census work.			
77- Scheme for Animal Health Care in the State-			
O 1,20.00			
	1,00.00	1,00.00	..
R -20.00			
Saving of Rs. 20 lakhs was due to revision of plan outlay for diversion of funds to other schemes.			
107- Fodder and Feed Development-			
99- Development of Fodder Under Hisar Cattle Farm (Permanent side)-			
O 2,37.02			
	1,04.67	1,06.58	+1.91
R -1,32.35			
98- Reorganisation of Cattle Farm, Hisar-			
O 1,07.98			
	51.04	52.30	+1.26
R -56.94			

Reduction in provision through reappropriation in the above two cases was mainly due to transfer of some staff to Haryana Livestock Development Board and ban on appointment of daily wagers.

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
001- Direction and Administration-			
95- Strengthening of office of D.D / S.D.O's and creation of New District-			
O	34.00		
R	-34.00		
109- Extension and Training-			
97- Establishment of National Demonstration centre of A.M Extension-			
O	30.00		
R	-30.00		
103- Poultry Development-			
98- Field Staff-			
O	1,16.88		
R	-14.45	1,02.43	95.14 -7.29

Entire provision remained unutilised due to non-receipt of Administrative / Financial approval from the Government to implement the scheme.

Entire provision remained unutilised due to non-receipt of Administrative approval from the Government of India.

Anticipated saving of Rs.14.45 lakhs through reappropriation was due to merger of 50% of dearness allowance with pay as dearness pay.

Reasons for the final saving of Rs.7.29 lakhs have not been intimated (August 2005).

Grant No. 18- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2404- Dairy Development			
102- Dairy Development Projects-			
98- Special Employment to Educated Young men / Women of Rural areas under Dairy Development-			
O	2,08.60		
		1,60.57	-9.46
R	-48.03		

Anticipated saving of Rs.48.03 lakhs was mainly due to posts kept vacant.

Reasons for the final saving of Rs. 9.46 lakhs have not been intimated (August 2005).

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403- Animal Husbandry			
101- Veterinary Services and Animal Health-			
95- Continuance of Veterinary Hospital and Dispensaries-			
O	15,46.84		
		21,71.91	-2,17.99
R	6,25.07		

Augmentation of provision through reappropriation mainly to cover expenditure under salary and medical reimbursement because of less budget sanctioned by the Finance Department than demanded by the department while preparing budget estimates for the year 2004-05 (Rs.7,04.08 lakhs) proved unrealistic in view of final saving of Rs. 2,17.99 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 18- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
94-	Opening of new Veterinary Dispensaries-			
	O	8,97.26		
			8,63.16	12,46.86
	R	-34.10		+3,83.70
98-	Scheme for the Continuance of the Office of Distt. Animal Husbandry Office and creation of new Distt. Offices-			
	O	1,58.68		
			1,48.59	1,99.12
	R	-10.09		+50.53
<p>Reduction in provision through reappropriation mainly due to merger of dearness allowance with pay in the above two cases proved injudicious in view of excess of Rs.3,83.70 lakhs and Rs 50.53 lakhs; reasons for which have not been intimated (August 2005).</p>				
102-	Cattle and Buffalo Development-			
93-	Scheme for the expansion of existing State Cattle Development Project and Establishment of I.C.D.P. Narnaul-			
	O	4,71.98		
			5,42.78	5,36.35
	R	70.80		-6.43
113-	Administrative Investigation and Statistics-			

Grant No. 18- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
96-	Scheme for Sample Survey Estimation of Production of Milk, Eggs, Wool & Meat / Fodder & Grasses/Assesment Development Project -			
	O	30.00		
			55.41	
	R	25.41	55.76	+0.35

The provision in the above two cases was augmented through reappropriation mainly to cover more expenditure on salary due to merger of 50% of dearness allowance with pay as dearness pay and to clear the medical reimbursement claims as less budget was sanctioned by Finance Department while preparing the Budget estimate for 2004-05.

Reasons for the saving of Rs. 6.43 lakhs in the first case have not been intimated (August 2005).

4. Defective Budgeting

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403-	Animal Husbandry			
102-	Cattle and Buffalo Development-			
79-	National Project for Cattle and Buffalo Breeding-			
	O	6,00.00		
			2,77.00	
	R	-3,23.00	..	-2,77.00

Reduction in provision through reappropriation due to less release of funds by Government of India proved unrealistic in view of the entire provision remained unutilised; reasons for which have not been intimated (August 2005).

Grant No. 18- Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving-
95-	Scheme for Establishment of Intensive Cattle Development Projects at Ambala, Bhiwani, Jind, Pehowa & Sirsa-			
	O	9,71.70		
		10,78.97	9,16.82	-1,62.15
	R	1,07.27		
101-	Veterinary Services and Animal Health-			
93-	Conversion of Veterinary Dispensaries /Stockmen Centres into Hospital-cum-Breeding Centres-			
	O	12,37.25		
		12,76.54	11,97.89	-78.65
	R	39.29		

Provision in the above two cases augmented through reappropriation to cover more expenditure on salary owing to merger of 50% of dearness allowance as dearness pay with salary / less budget sanctioned by Finance Department and medical reimbursement of retirees partly offset by saving under dearness allowance due to its merger with pay proved unrealistic in view of final saving of Rs.1,62.15 lakhs and Rs.78.65 lakhs respectively; reasons for which have not been intimated (August 2005).

Grant No. 19

Grant No. 19 - Fisheries

	Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:			
Major Heads-			
2405 - Fisheries			
2415 - Agricultural Research and Education			
Voted -			
Original	10,07,72		
Supplementary		9,85.43	-22,29
	10,07,72		
Amount surrendered during the year			
(March 2005)			19,06

Notes and comments :-

1. Against the available saving of Rs. 22.29 lakhs; Rs. 19.06 lakhs were surrendered on 31 March 2005.
2. Of the ultimate saving of Rs. 22.29 lakhs, Rs. 3.23 lakhs remained unsurrendered.
3. Saving occurred mainly under the following heads offset by excess under certain others mentioned in note 4 below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2405- Fisheries			
001- Direction and Administration-			

Grant No. 19- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- District Staff-				
O	1,05.88			
		84.66	83.09	-1.57
R	-21.22			
<p>Reduction in provision through reappropriation mainly due to reduction in non plan ceiling by the Finance Deptt (Rs. 32.50 lakhs) and merger of dearness allowance with salary (Rs.7.58 lakhs) was partly offset by excess expenditure on salary (Rs. 16.97 lakhs) and clearance of pending bills of telephone, electricity, repairs of vehicles and T.A. (Rs. 1.53 lakhs).</p>				
800- Other expenditure-				
97- Scheme for the Establishment of Fish Farmers Development Agency, Sonapat-				
O	29.02			
		12.40	12.40	..
R	-16.62			
96- Scheme for the Establishment of Fish Farmers Development Agency, Gurgaon-				
O	32.02			
		19.68	19.68	..
R	-12.34			
99- Scheme for the Fish Farmers Development Agency, Karnal-				
O	25.77			
		14.76	14.76	..
R	-11.01			

Grant No. 19- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
85- Scheme for the Establishment of Fish Farmers Development Agency, Yamuna Nagar-			
O 22.11			
	12.07	12.07	..
R -10.04			
87- Scheme for the Establishment of Fish Farmers Development Agency, Rewari-			
O 19.77			
	9.75	9.75	..
R -10.02			
98- Scheme for the Establishment of Fish Farmers Development Agency, Rohtak-			
O 29.99			
	21.12	21.12	..
R -8.87			
88- Scheme for the Establishment of Fish Farmers Development Agency, Bhiwani-			
O 23.52			
	14.75	14.75	..
R -8.77			
90- Scheme for the Establishment of Fish Farmers Development Agency, Ambala-			
O 20.27			
	11.87	11.87	..
R -8.40			

Grant No. 19- Contd.

Head		Total grant	Actual expenditure	Saving -
(In lakhs of rupees)				
94-	Scheme for the Establishment of Fish Farmers Development Agency, Faridabad-			
	O	24.27		
			16.03	
	R	-8.24	16.03	..
93-	Scheme for the Establishment of Fish Farmers Development Agency, Hisar-			
	O	41.42		
			34.00	
	R	-7.42	34.00	..
84-	Scheme for the Establishment of Fish Farmers Development Agency, Panipat-			
	O	19.42		
			12.24	
	R	-7.18	12.24	..
89-	Scheme for the Establishment of Fish Farmers Development Agency, Jind-			
	O	16.02		
			9.98	
	R	-6.04	9.98	..

Saving in the above said twelve cases was due to restructuring and right sizing of the fisheries department.

Grant No. 19- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
109- Extention and Training-			
99- Scheme for Agriculture Human Resources Development-			
O	61.00		
		47.95	47.95
R	-13.05		..

Reduction in provision through reappropriation mainly due to merger of 50% of dearness allowance with salary (Rs. 7.02 lakhs) and making of provision of funds for information and technology in other plan schemes by the Govt. of India (Rs.9.10 lakhs) was partly offset by excess expenditure on salary (Rs. 6.87 lakhs)

101- Inland Fisheries-			
84- Scheme for the Intensive Fisheries Development Inland Fisheries-			
O	7.20		
	
R	-7.20		..

Entire provision was surrendered due to non release of grant by the Government of India.

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2405- Fisheries			
101- Inland fisheries-			
91- Scheme for the National Fish Seed Programme-			
O	90.00		
		1,41.46	1,41.46
R	51.46		..

Grant No. 19- Contd.

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of enhanced salary due to merger of 50% of dearness allowance with pay (Rs. 33.63 lakhs) and construction of new fish seed farm at Ottu (Rs.26.10 lakhs) was partly offset by saving due to less expenditure on dearness allowance (Rs. 4.36 lakhs), non-purchase of vehicle (Rs. 3.30 lakhs) and non-finalisation of purchase order of inputs and breeding equipment (Rs. 2.50 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
92- Scheme for the Intensive Fisheries Development programme-			
O	1,13.84		
		1,60.86	1,60.85
R	47.02		-0.01

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of salary and retirement benefits of staff (Rs.60 lakhs) was partly offset by saving under dearness allowance due to its merger with salary (Rs. 11.01 lakhs) and non-purchase of new vehicle (Rs. 3.70 lakhs).

81- Strengthening of Database and Information Networking for Fisheries Sector-			
O	..		
		13.20	13.20
R	13.20		..

Provision was made through reappropriation due to sanctioning of the scheme by the Government of India at a later stage.

96- Scheme for Fish Culture of Carps.-			
O	82.28		
		94.44	94.44
R	12.16		..

Grant No. 19- Concl'd.

Augmentation of provision through reappropriation mainly to cover more expenditure on payment of salary (Rs. 24.61 lakhs) was partly offset by saving due to less expenditure on dearness allowance owing to its merger with salary as dearness pay (Rs.14.54 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
82- Inland Capture Fisheries Reservoir/Rivers-			
O ..			
	10.70	10.70	..
R	10.70		

Provision was made through reappropriation due to sanctioning of the scheme by the Governemnt of India at later stage.

Grant No. 20

Grant No. 20 - Forest

Total grant or Actual Saving -
appropriation expenditure
(In thousands of rupees)

Revenue:

Major Heads-

2402 - Soil and Water Conservation

2406 - Forestry and Wild Life

2415 - Agricultural Research and Education

Voted -

Original 1,08,85,27

1,08,85,27 1,00,09,82 -8,75,45

Supplementary ..

Amount surrendered during the year

(March 2005)

8,59,90

Charged -

Original 70,00

70,00 60,22 -9,78

Supplementary ..

Amount surrendered during the year

(March 2005)

9,78

Notes and comments :-

Grant No. 20- Contd.

Voted Grant

1. Of the ultimate saving of Rs. 8,75.45 lakhs, Rs. 15.55 lakhs remained unsurrendered.
2. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 3 below) :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406- Forestry and Wild Life			
01- Forestry-			
102- Social and Farm Forestry-			
70- Integrated Natural Resource development and poverty reduction project-			
O 22,00.00			
	15,00.66	15,04.25	+3.59
R -6,99.34			

Reduction in provision through reappropriation was mainly due to cut imposed on plan outlay (Rs. 3,84.67 lakhs), late implementation of the scheme (Rs. 2,24.46 lakhs) and merger of 50% of dearness allowance with salary (Rs.88.78 lakhs).

91- Community Forestry Project-			
O 24,00.00			
	22,41.50	22,42.15	+0.65
R - 1,58.50			

Reduction in provision through reappropriation was due to non-availability of Panchayat land for plantation.

001- Direction and Administration-

Grant No. 20- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Circle/Divisional Staff-			
O	16,62.84		
	14,79.65	14,76.50	-3.15
R	-1,83.19		

Anticipated saving of Rs. 1,83.19 lakhs was due to merger of 50% of dearness allowance with pay (Rs. 3,86.19 lakhs) and cut imposed on plan outlay (Rs.24 lakhs) partly offset by excess due to merger of dearness allowance with pay (Rs. 1,86.40 lakhs), clearance of pending bills of wages, POL, ex-gratia, travelling expenses, electricity and water charges (Rs. 40.60 lakhs).

02- Environmental Forestry and Wild Life-

110- Wild Life Preservation-

91- Strengthening, Expansion and Improvement of Sanctuaries-

O 94.00

50.37 43.70 -6.67

R -43.63

Anticipated saving of Rs. 43.63 lakhs was due to late receipt of funds from the Government of India.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406- Forestry and Wild Life			
01- Forestry-			
800- Other expenditure-			

Grant No. 20- Contd.

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
99- Payment of water charges to Irrigation Department for canal water-			
O	2,72.00		
		3,62.42	3,62.36
			-0.06
R	90.42		

The provision was augmented through reappropriation to clear the pending payment of sales tax of Timber sale proceeds as per Hon'ble court's orders (Rs. 80.42 lakhs) and bills of water charges (Rs. 10 lakhs).

001- Direction and Administration-

99- Headquarter Staff-

O	1,20.91		
		2,00.02	2,03.10
			+3.08
R	79.11		

The provision was augmented through reappropriation to cover more expenditure on filling up of vacant posts /merger of 50% of dearness allowance with pay, clearance of medical reimbursement, TA, LTC, electricity and water charges bills (Rs. 97.85 lakhs) partly offset by saving owing to merger of 50% of dearness allowance with pay (Rs.13.37 lakhs) and cut imposed on plan outlay (Rs.6 lakhs).

102- Social and Farm Forestry-

74- Integrated Forest Protection-

O	1,00.00		
		1,82.23	1,78.13
			-4.10
R	82.23		

The provision was augmented through reappropriation for matching the State share with Central share because of more funds released by the Government of India for clearance of fire line and construction of building.

Grant No. 20- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
88- Afforestation Waste land and Agro Forestry Project-			
O 5,85.75			
	6,54.28	6,56.51	+2.23
R 68.53			

The provision was augmented through reappropriation to cover more expenditure due to merger of 50% of dearness allowance with pay (Rs. 1,58.02 lakhs) and clearance of pending bills of stationery and wages of part time sweepers (Rs. 4.88 lakhs) partly offset by less payment of dearness allowance due to its merger with salary (Rs. 94.35 lakhs).

Grant No. 21

Grant No. 21 - Community Development

	Total grant or appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
Revenue:			
Major Heads-			
2501 - Special Programmes for Rural Development			
2505 - Rural Employment			
2515 - Other Rural Development programmes			
3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	2,06,66,85		
		2,60,81,26	-9,37,12
Supplementary	54,14,41		
Amount surrendered during the year			
(March 2005)			9,21,28
Charged-			
Original	1,00		
		1,00	-1,00
Supplementary			
Amount surrendered during the year			
(March 2005)			1,00

Grant No. 21 Contd.

Notes and comments:-

Voted Grant

1 In view of the final saving of Rs. 9,37.12 lakhs, the supplementary grant of Rs. 54,14.41 lakhs obtained in December, 2004 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
200- Other Miscellaneous Compensations and Assignments-			
95- Assignment of Excise duty to Panchayat Samities in lieu of tax on sale of Country Liquor-			
O	3,00.00		
S	24,00.00		
R	-9,00.00	18,00.00	17,60.36
			-39.64
96- Assignment of Excise Duty to Local Bodies in lieu of octroi on Indian made Foreign Liquor-			
O	2,00.00		
S	2,50.00		
R	-80.49	3,69.51	2,52.12
			-1,17.39

Augmentation of provision through supplementary grant in the above two cases to meet the liability of payment of previous year's compensation proved injudicious in view of the total saving of Rs. 9,39.64 lakhs in the first case and Rs. 1,97.88 lakhs in the later case. Convincing reasons for non-utilisation of the provision in the above two cases were called for in May, 2005 but the reply has not been received (August 2005).

Grant No. 21- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
92-	Assignment of Local Area Development Tax (LADT) proceeds to Panchayati Raj institutions-			
	O	30,00.00		
		22,50.00	23,55.30	+1,05.30
	R	-7,50.00		
<p>Convincing reasons for non-utilisation of the provisions were called for in May, 2005 but the reply has not been received (August 2005).</p> <p>Reasons for the excess expenditure of Rs. 1,05. 30 lakhs have not been intimated (August 2005).</p>				
94-	Assignment of Excise duty to <i>Panchayat Samities</i> in lieu of tax on sale of Indian made Foreign Liquor-			
	O	2,00.00		
	S	3,75.00		
			3,48.52	3,88.16
	R	-2,26.48		+39.64
97-	Assignment of Excise Duty to Local Bodies in lieu of Octroi on country Liquor including Rum and Gin-			
	O	3,50.00		
	S	2,50.00		
			3,00.00	4,17.39
	R	-3,00.00		+1,17.39

Augmentation of provision through supplementary grant in the above two cases to meet the liability of previous year's arrears of compensation proved injudicious in view of reduction of provision through reappropriation; cogent reasons for which were called for in May, 2005 but the reply has not been received (August 2005).

Reasons for the excess expenditure of Rs. 39.64 lakhs and Rs. 1,17.39 lakhs have not been intimated (August 2005).

Grant No. 21- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2505- Rural Employment				
01- National Programmes-				
702- <i>Jawahar Gram Samridhi Yojna-</i>				
88- <i>Rashtriya Sam Vikas Yojna-</i>				
O	..	7,50.00	7,50.00	..
S	15,00.00			
R	-7,50.00			
<p>The provision made through supplementary grant to implement the scheme was reduced through reappropriation due to release of only 50% funds by the Government of India.</p>				
91- <i>Jawahar Gram Samridhi Yojna now Sampoorna Gramin Rozgar Yojna (SGRY)-</i>				
O	21,45.00	18,55.89	18,31.43	-24.46
R	-2,89.11			
<p>Anticipated saving of Rs. 2,89.11 lakhs was due to less allocation of funds by the Government of India.</p> <p>Reasons for the final saving of Rs. 24.46 lakhs have not been intimated (August 2005).</p>				
2515- Other Rural Development programmes				
001- Direction and Administration-				
98- Community Development-				
96- District and Block Staff-				
O	27,14.20	25,80.85	25,80.76	-0.09
R	-133.35			

Grant No. 21- Contd.

Anticipated saving of Rs. 1,33.35 lakhs mainly due to merger of 50% of dearness allowance with pay (Rs. 5,38.78 lakhs); less receipt of POL coupons from Finance Department (Rs. 2.81 lakhs) was partly offset by excess owing to merger of 50% of dearness allowance with pay (Rs. 4,02.01 lakhs) and payments of ex-gratia claims (Rs. 6.00 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102- Community Development-			
93- Rural Sanitation Programme under total sanitation campaign-			
O			
	5,75.00	4,75.73	- 99.27
S	5,75.00		

The provision was made through supplementary grant for the implementation of Rural Sanitation Programme.

Reasons for the final saving of Rs. 99.27 lakhs have not been intimated (August 2005).

101- Panchayati Raj-

95- Matching GIA for Development works (People Share)-

O	1,60.00	1,41.99	1,00.67	-41.32
R	-18.01			

Anticipated saving of Rs. 18.01 lakhs was due to non- release of Government Share.

Reasons for the final saving of Rs. 41.32 lakhs have not been intimated (August 2005).

2501- Special Programmes for Rural Development

06- Self Employment Programme-

800- Other Expenditure-

99- Monitoring Cell at Head Quarter-

Grant No.21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
99- Information Technology-			
O	27.00	..	..
R	-27.00		

Entire provision was surrendered due to non-approval of phase-II by the Government.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2501- Special Programmes for Rural Development			
06- Self Employment Programme-			
800- Other Expenditure-			
96- Assistance to Haryana Rural Development Fund Administration Board-			
O	..	12,49.80	..
S	0.01		
R	12,49.79		

The provision was made through token supplementary grant and augmented through reappropriation for recoupment to Haryana Rural Development Fund Administration Board.

101- Swaranjayanti Gram Swarozgar Yojana-

99- Integrated Rural Development Programme including S.G.S.Y-

O	3,30.00		
R	61.70	3,91.70	..

Grant No.21- Contd.

Augmentation of provision through reappropriation was due to less provision made in the State Budget.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
03- Desert Development Programme-				
102- Afforestation-				
99- Scheme for Non Sandy Hot Arid (DDP/Sandy)-				
O	4,00.00			
		5,02.51	5,02.51	..
R	1,02.51			

The provision was augmented through reappropriation as the Government of India had released more funds for 118 new watershed projects.

2515- Other Rural Development programmes

101- Panchayati Raj-

90- Assistance to Haryana Rural Development Fund Administration Board-

O	..	10,33.00	10,33.00	..
S	0.01			
R	10,32.99			

The provision was augmented through token supplementary grant and augmented through reappropriation to refund the amount to the Board.

96- GIA to Zila Parishads/Panchayat Samities-

O	2,12.00			
		2,50.67	2,50.67	..
R	38.67			

Convincing reasons for the augmentation of provision through reappropriation were called for in May, 2005 but reply has not been received (August 2005).

Grant No.21- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2505- Rural Employment			
01- National Programmes-			
702- Jawahar Gram Samridhi Yojna-			
93- Construction / upgradation of Houses for S.Cs/S.Ts Freed bonded Labour under Indira Awas Yojna (NR)-			
O	4,70.00		
		5,82.47	5,82.47
R	1,12.47		..

Convincing reasons for augmentation of provision through reappropriation have not been intimated (August 2005).

4. Haryana Rural Development Fund:-

The Fund was created during 1983-84 and is intended to be utilised in the rural areas in connection with the development of roads, hospitals, means of communication, water supply, sanitation facilities and for the welfare of agricultural labour or for any other scheme approved by the State Government for the development of rural areas and to meet the cost of administering the Fund.

The Fund is fed by a cess levied at the rate of one *percent* of the sale proceeds of agriculture produce brought in the market for sale through the dealers. Actual expenditure incurred from the fund is initially met from the Major Head-"2515-Other Rural Development Programmes" and subsequently transferred to the Fund before the close of the accounts of the year.

Under the scheme the receipts accruing by way of cess are to be deposited under the Major Head-"0515-Other Rural Development Programmes-800-Other Receipts-H.R.D.F." and are to be got transferred every month to the Major Head "8229-Development and Welfare Funds". No amount was credited to the Fund during 2004-05.

Similarly any expenditure incurred in connection with the administration of the Fund is to be initially met from the Major Head- "2515-Other Rural development Programmes-001-Direction and Administration" and subsequently transferred to the Development Fund. An expenditure of Rs. 43.64 lakhs met out of the Major Head-"2515- Other Rural Development

Grant No.21- Concl'd.

Programmes-001-Direction and Administration-Haryana Rural Development Fund" on the administration of the Fund has not been transferred to the Fund by the Department so far. The balance of Rs. 790.73 lakhs in the Fund has been transferred to the head "0515-Other Rural Development Programmes- Other receipts" during the year 2004-05. The balance at the end of March 2005 stands nil.

The Act was declared void and set aside by the Hon'ble Supreme Court's judgement of 28 January 1986.

The balance at the credit of the Fund is shown in statement Nos. 16 and 19 of the Finance Accounts 2004-2005.

Grant No. 22

Grant No. 22 - Co-operation

	Total grant or appropriation	Actual expenditure	Saving -
			(In thousands of rupees)
Revenue:			
Major Head-			
2425 - Co-operation			
Voted -			
Original	23,98,43		
		23,98,43	
Supplementary	..	22,73,68	-1,24,75
Amount surrendered during the year			
(March 2005)			1,14,23
Charged -			
Original	75		
		75	
Supplementary	..	37	-38
Amount surrendered during the year			
(March 2005)			38
Capital:			
Major Heads-			
4250 - Capital Outlay on other Social Services			

Grant No. 22- Contd.

		Total grant or appropriation	Actual expenditure	Saving -
(In thousands of rupees)				
4425 - Capital Outlay on Co-operation				
4860 - Capital Outlay on Consumer Industries				
Voted -				
Original	15,08,00			
Supplementary	..	15,08,00	6,87,80	-8,20,20
Amount surrendered during the year (March 2005)				8,20,00

Notes and comments :-

Revenue:

Voted Grant

1. Of the ultimate saving of Rs. 1,24.75 lakhs, Rs. 10.52 lakhs remained unsurrendered.
2. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 3 below) :-

Head	Total grant	Actual expenditure	Saving -
(In lakhs of rupees)			
2425- Co-operation			
101- Audit of Co-operatives-			

Grant No. 22- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98-	Strengthening of Co-operative Audit Staff (Field Staff)-			
	O	5,45.55		
			4,85.71	-1.52
	R	-59.84		

Anticipated saving of Rs. 59.84 lakhs mainly due to posts kept vacant (Rs.50.89 lakhs) and merger of 50% of dearness allowance with salary (Rs. 41.29 lakhs) was partly offset by more expenditure incurred on salary due to merger of 50% of dearness allowance with salary (Rs. 27.18 lakhs) and medical reimbursement (Rs. 5.44 lakhs).

96-	Audit Co-operatives-			
	O	29.73		
			5.47	-0.65
	R	-24.26		

Anticipated saving of Rs. 24.26 lakhs through reappropriation was mainly due to posts kept vacant.

001-	Direction and Administration-			
97-	Strengthening of Staff Headquarter-			
	O	71.05		
			18.99	-0.30
	R	-52.06		

Anticipated saving of Rs. 52.06 lakhs was mainly due to reduction in plan ceiling (Rs. 30 lakhs), posts kept vacant (Rs. 11.60 lakhs) and non-approval of the purchase of motor vehicle by the High Power Purchase Committee of State Government (Rs. 10 lakhs).

Grant No. 22- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
99- Headquarter staff-				
O	1,58.75			
		1,15.95	1,12.48	-3.47
R	-42.80			
<p>Anticipated saving of Rs. 42.80 lakhs through reappropriation mainly due to posts kept vacant (Rs. 73.05 lakhs) was partly offset by excess to cover more expenditure on payment of ex-gratia (Rs. 20.25 lakhs), merger of 50% of dearness allowance with salary (Rs.7.27 lakhs) and increase in prices of P.O.L. (Rs.2 lakhs).</p> <p>Reasons for the final saving of Rs. 3.47 lakhs have not been intimated (August 2005).</p>				
004- Research and Evaluation-				
98- District Staff-				
O	35.85			
		6.36	6.36	..
R	-29.49			
<p>Saving of Rs. 29.49 lakhs was mainly due to posts kept vacant.</p>				
107- Assistance to credit co-operatives-				
99- Assistance to Primary Co-operative Credit Institutions on account of in Balancing in PACS & PARDBS-				
O	50.00			
		25.00	25.00	..
R	-25.00			
98- Interest subsidy for advancement of loans to Scheduled Castes memebers of Primary Credit and Industrial Society-				
O	20.00			
		8.40	8.41	+0.01
R	-11.60			

Grant No. 22- Contd.

Reduction in provision through reappropriation in the above two cases was due to cut imposed on plan outlay.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
277- Cooperative Education-			
99- Education-			
O 14.80			
	5.41	4.71	-0.70
R -9.39			

Anticipated saving of Rs. 9.39 lakhs was mainly due to posts kept vacant.

3. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
001- Direction and Administration-			
98- District Staff-			
O 11,06.42			
	12,55.88	12,55.30	-0.58
R 1,49.46			

The provision augmented through reappropriation mainly to cover more expenditure on salary owing to merger of 50% of dearness allowance with salary (Rs. 2,83.01 lakhs) was partly offset by saving due to merger of 50% of dearness allowance with salary (Rs. 1,32.05 lakhs).

Grant No. 22- Contd.

Capital:

4. Saving occurred as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4425- Capital Outlay on Co-operation			
107- Investments in Credit Cooperatives-			
99- Share Capital to Central Co-operatives Banks-			
O	4,00.00		
R	-4,00.00		
93- Haryana State Cooperative Bank Limited, Chandigarh-			
O	2,00.00		
R	-2,00.00		
96- Govt. Contribution to the share capital of Central/Primary land Development Banks-			
O	1,30.00		
R	-1,30.00		

Grant No. 22- Contd.

Entire provision in the above three cases remained unutilised as the State Government did not accord Administrative approval.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
87- Govt. Contribution to the share Capital of HAFED-			
O	25.00		
R	-25.00		

Entire provision remained unutilised due to cut imposed on plan outlay.

108- Investments in other Cooperatives-

79- Share Capital to Fruit & Vegetable Societies-

O 25.00

R -25.00

Entire provision remained unutilised due to non-sanction of funds by the National Co-operative Development Corporation.

77- Govt. Contribution to the Share Capital on tissue culture Technology of Sugar Fed.-

O 20.00

R -20.00

Grant No. 22- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4860- Capital Outlay on Consumer Industries			
04- Sugar-			
195- Co-Operative Sugar Mills-			
87- Share Capital to Co-Operative Sugar Federation-			
O	20.00		
R	-20.00		

Entire provision in the above two cases remained unutilised due to cut imposed on plan outlay.

Grant No. 23

Grant No. 23 - Transport

		Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Heads-				
2041 - Taxes on Vehicles				
3053 - Civil Aviation				
3055 - Road Transport				
Voted -				
Original	5,92,13,79			
		6,20,14,04	6,18,98,99	-1,15,05
Supplementary	28,00,25			
Amount surrendered during the year				
(March 2005)				97,60
Charged -				
Original	10			
		10	..	-10
Supplementary	..			
Amount surrendered during the year				
(March 2005)				10

Grant No. 23- Contd.

	Total grant or appropriation	Actual expenditure (In thousands of rupees)	Saving -
Capital:			
Major Heads-			
5053 - Capital Outlay on Civil Aviation			
5055 - Capital Outlay on Road Transport			
Voted -			
Original	55,66,00		
Supplementary	..		
Amount surrendered during the year (March 2005)		55,56,78	-9,22
			4,64

*Notes and comments :-***Revenue:****Voted Grant**

1. Saving was the net result of saving under certain heads and excess under certain others. Significant cases of savings are discussed below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055- Road Transport			
201- Haryana Roadways-			
98- B- Operation-			
85- Haryana Roadways, Delhi-			
O	15,62.75		
S	1,46.00	16,10.40	-10.43
R	-98.35		

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
80-	Haryana Roadways, Narnaul-			
	O	14,19.50		
	S	60.00		
	R	-49.06	14,30.44	14,32.45 + 2.01
<p>Augmentation of provision through supplementary estimates in the above two cases to meet the increased expenditure on Salary, Rent, Rate & Taxes and purchase of diesel oil and lubricants proved injudicious in view of the reduction of provision through reappropriation mainly due to less expenditure on dearness allowance treated as dearness pay (Rs. 72.24 lakhs), less consumption of petrol due to improvement in KMPL, better enforcement, non-replacement of old buses (Rs. 59.58 lakhs) and non-payment of ex-gratia to the dependents of deceased employees (Rs. 34.79 lakhs) partly offset by more expenditure on salary as 50% of dearness allowance was treated as dearness pay (Rs.35.98 lakhs) and clearance of old liabilities of overtime allowance (Rs. 19.99 lakhs).</p>				
<p>Reasons for final saving of Rs. 10.43 lakhs in first case have not been intimated (August 2005).</p>				
97-	C-Repair and maintenance-			
94-	Haryana Raodways, Hisar-			
	O	5,54.50		
	R	-1,01.51	4,52.99	4,52.99 ...
98-	Haryana Roadways, Gurgaon-			
	O	4,99.50		
	R	-73.60	4,25.90	4,25.64 -0.26
95-	Haryana Roadways, Karnal-			
	O	4,39.50		
	R	-53.81	3,85.69	3,85.70 +0.01

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
86-	Haryana Roadways, Faridabad-			
	O	4,88.00		
			4,37.33	..
	R	-50.67		
80-	Haryana Roadways, Narnaul-			
	O	2,91.25		
			2,55.56	-0.01
	R	-35.69		

Reduction in provision through reappropriation in above five cases mainly due to less expenditure on maintenance of buses because of purchase of new fleet, less expenditure on dearness allowance due to its merger with pay and non-payment of ex-gratia to the dependents of deceased employees was partly offset by more expenditure on salary due to merger of 50% of dearness allowance with pay and grant of ACP scales.

96- F-Other Expenditure-

92- Haryana Roadways, Jind-

O 2,27.00

1,72.51 1,72.51 ..

R -54.49

Reduction in provision through reappropriation was due to replacement of less number of buses (Rs. 41.79 lakhs) and less debit of interest owing to less addition of capital (Rs. 12.70 lakhs).

800- Other expenditure-

97- C-Repair and Maintenance-

Grant No. 23- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
97- Repair Maintenance Government H.R. Central Workshop Haryana, Hisar -			
O 2,67.00			
		2,13.05	2,13.04
R -53.95			-0.01

Reduction in provision through reappropriation mainly due to less expenditure on maintenance of buses because of purchase of new fleet (Rs. 44.99 lakhs), less expenditure on dearness allowance due to its merger with pay (Rs.12.90 lakhs) and non-payment of ex-gratia to the dependents of the deceased employees (Rs.4.71 lakhs) was partly offset by excess expenditure on salaries owing to merger of dearness allowance with pay and grant of A.C.P. scales (Rs. 10.41 lakhs).

001- Direction and Administration -

99- Central offices-

O 5,08.75			
		4,60.87	4,60.82
R - 47.88			-0.05

Reduction in provision through reappropriation mainly due to less expenditure on dearness allowance owing to its merger with pay (Rs. 38.94 lakhs), non- printing of GTS forms (Rs. 38.35 lakhs), non- payment of ex-gratia to the dependents of the deceased employees (Rs.10.15 lakhs), non- submission of travelling allowance claims and submission of less number of medical reimbursement claims by employees (Rs. 11.52 lakhs) was partly offset by more expenditure on salary as 50% of dearness allowance was merged with pay (Rs.54.18 lakhs).

2041- Taxes on Vehicles

102- Inspection of Motor Vehicles-

99- Inspection Staff-

O 6,87.60			
S 30.25			
		6,25.20	6,27.31
R -92.65			+2.11

Grant No. 23- Contd.

Augmentation of provision through supplementary grant to cover more expenditure on salary due to merger of 50% of dearness allowance with pay proved injudicious in view of the saving due to less expenditure on dearness allowance owing to its merger with pay (Rs.1,03.04 lakhs), less purchase of material (Rs. 36 lakhs) and less expenditure on lubricants (Rs.16.81 lakhs) partly offset by more expenditure on salary owing to merger of dearness allowance with salary.

Reasons for excess of Rs. 2.11 lakhs have not been intimated (August 2005).

2 Significant cases of excess are discussed below:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055- Road Transport			
201- Haryana Roadways-			
97- C-Repair and maintenance-			
91- Haryana Roadways, Bhiwani-			
O	5,08.00		
		6,27.73	6,27.72
R	1,19.73		-0.01
96- F-Other Expenditure-			
93- Haryana Roadways, Rewari-			
O	2,40.50		
		3,20.72	3,20.72
R	80.22		..

The provision augmented through reappropriation to cover more expenditure on clearance of old liabilities of maintenance of Dadri Depot and Central Workshop, Hisar and Karnal (Rs. 83.14 lakhs), due to merger of dearness allowance with pay and grant of ACP scales (Rs. 78.09 lakhs), ex-gratia in lieu of bonus to the employees for the year 2003-04 (Rs. 9.71 lakhs) and cold and warm uniform cloth for the year 2003-04 (Rs. 6.49 lakhs) was partly offset by saving under dearness allowance due to its merger with salary as dearness pay (Rs. 52.95 lakhs) and regularisation of daily wagers (Rs. 5.36 lakhs).

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
86-	Haryana Roadways, Faridabad-			
	O	2,54.50		
		3,22.83	3,22.83	..
	R	68.33		
97-	Haryana Roadways, Chandigarh-			
	O	3,36.00		
		3,95.68	3,95.68	..
	R	59.68		
96-	Haryana Roadways, Rohtak-			
	O	2,48.00		
		3,02.43	3,02.43	..
	R	54.43		
98-	Haryana Roadways, Gurgaon-			
	O	2,71.50		
		3,23.42	3,23.42	..
	R	51.92		
84-	Haryana Roadways, Fatehabad-			
	O	1,76.00		
		2,22.68	2,22.68	..
	R	46.68		

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
90-	Haryana Roadways, Kaithal-			
	O	1,75.50		
	R	36.08	2,11.58	2,11.58 ..
83-	Haryana Roadways, Kurukshetra-			
	O	2,22.00		
	R	29.39	2,51.39	2,51.39 ..
95-	Haryana Roadways, Karnal-			
	O	2,46.00		
	R	28.61	2,74.61	2,74.61 ..
85-	Haryana Roadways, Delhi-			
	O	1,52.50		
	R	25.83	1,78.33	1,78.33 ..

The provision in the above ten cases was augmented through reappropriation to cover more expenditure on contribution to Depreciation Reserve fund (Motor Transport) owing to reduction in age period of buses from 8 years to 7 years and payment of interest on increased capital.

Grant No. 23- Contd.

Capital:

3. Saving was the net result of savings under certain heads and excess under certain others.

Significant cases of saving are discussed below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5055- Capital Outlay on Road Transport			
102- Acquisition of Fleet-			
80- Haryana Roadways, Narnaul-			
O 2,95.00			
	1,73.48	1,73.48	..
R -1,21.52			
78- Haryana Roadways, Jhajjar-			
O 2,45.00			
	1,60.09	1,60.09	..
R -84.91			
91- Haryana Roadways, Bhiwani-			
O 3,45.00			
	2,62.31	2,62.31	..
R -82.69			
92- Haryana Roadways, Jind-			
O 3,45.00			
	2,68.16	2,68.16	..
R -76.84			

Grant No. 23- Comtd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
88-	Haryana Roadways, Sonapat-			
	O	3,95.00		
	R	-56.59	3,38.41	3,38.41 ..
81-	Haryana Roadways, Panipat-			
	O	2,45.00		
	R	-55.36	1,89.64	1,89.64 ..
90-	Haryana Roadways, Kaithal-			
	O	2,95.00		
	R	-46.40	2,48.60	2,48.60 ..
<p>Reduction in provision through reappropriation in the above seven cases was due to replacement of less number of buses than anticipated.</p>				
050-	Lands and Buildings-			
95-	Haryana Roadways, Karnal-			
	O	1,00.00		
	R	-85.36	14.64	14.64 ..

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
86-	Haryana Roadways, Faridabad-			
	O	1,00.00		
			23.48	23.48
	R	-76.52		..
97-	Haryana Roadways, Chandigarh-			
	O	50.00		
			1.24	1.24
	R	-48.76		..
96-	Haryana Roadways, Rohtak-			
	O	1,00.00		
			62.70	62.75
	R	-37.30		+0.05

Saving in the above four cases was due to diversion of funds to cover more expenditure on construction of new bus stands and maintenance of workshops etc. in other Roadways Depots on priority basis as per public demand.

4. Significant cases of excess are discussed below :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
5055- Capital Outlay on Road Transport			
102- Acquisition of Fleet-			

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
96-	Haryana Roadways, Rohtak-			
	O	1,45.00		
	R	1,50.60	2,95.60	..
86-	Haryana Roadways, Faridabad-			
	O	2,45.00		
	R	86.12	3,31.12	..
83-	Haryana Roadways, Kurukshetra-			
	O	1,95.00		
	R	84.53	2,79.53	..
94-	Haryana Roadways, Hisar-			
	O	1,95.00		
	R	78.29	2,73.29	..
87-	Haryana Roadways, Yamuna Nagar-			
	O	1,95.00		
	R	58.45	2,53.45	..

Grant No. 23- Contd.

Head		Total grant	Actual expenditure	Saving-
			(In lakhs of rupees)	
98-	Haryana Roadways, Gurgaon-			
	O	1,95.00		
			2,49.76	2,49.76
	R	54.76		..
85-	Haryana Roadways, Delhi-			
	O	1,45.00		
			1,96.17	1,96.17
	R	51.17		..
89-	Haryana Roadways, Sirsa-			
	O	1,95.00		
			2,40.70	2,40.67
	R	45.70		-0.03
84-	Haryana Roadways, Fatehabad-			
	O	1,95.00		
			2,38.31	2,38.31
	R	43.31		..

Grant No. 23- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
95-	Haryana Roadways, Karnal-			
	O	2,45.00		
	R	31.46	2,76.46	2,76.46 ..
93-	Haryana Roadways, Rewari-			
	O	1,95.00		
	R	20.24	2,15.24	2,15.24 ..
050-	Lands and Buildings-			
90-	Haryana Roadways, Kaithal-			
	O	10.00		
	R	45.80	55.80	55.80 ..

The provision in the above eleven cases was augmented through reappropriation to cover more expenditure on repayment of loan and purchase of new buses against replacement of old ones.

Augmentation of provision through reappropriation was to cover more expenditure on construction work of bus stand, workshop and bus queue shelters as per public demand.

Grant No.23- Concl'd.

5. The expenditure under the grant includes Rs. 3,102 lakhs contributed to and Rs. 4,770 lakhs met out of Reserve Funds as shown below :-

Reserve Fund and the purpose	Opening balance as on 1.4.2004	Contribution during 2004-05.	Interest on accumulation under the Fund during 2004-2005	Total Amount credited to the Fund during 2004-2005	Expenditure during 2004-05	Balance on 31 March 2005
1	2	3	4	5	6	7
(In lakhs of rupees)						
(1)-Depreciation fund (Motor transport)	1,87,25.11	30,82.00	20,59.75	51,41.75	47,50.00	1,91,16.86
To meet the cost of renewals and replacements of buses, machinery, furniture etc.						
(2)-Motor Transport (Accident) Reserve Fund	70.97	20.00	7.80	27.80	20.00	78.77
To meet third party claims and cost of heavy repairs arising out of accidents to vehicles on service						

The contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at the specified rates on the book value of fixed assets. The Fund is also credited with the interest on accumulation.

An amount equal to the annual insurance premium due on each vehicle in commission for four years is credited to the Motor Transport (Accident) Reserve Fund.

The actual expenditure out of the Funds is debited in the first instance to this grant. Subsequently, the expenditure is transferred to the Funds before the close of the accounts for the year.

An account of the transactions of the Funds is given in Statement No. 16 of the Finance Accounts 2004-2005.

Grant No. 24

Grant No. 24 - Tourism

		Total grant	Actual expenditure (In thousands of rupees)	Saving -
Revenue:				
Major Head-				
3452 - Tourism				
Voted -				
Original	1,62,07			
Supplementary	..	1,62,07	1,61,92	-15
Amount surrendered during the year				
(March 2005)				14
Capital:				
Major Head-				
5452 - Capital Outlay on Tourism				
Voted -				
Original	4,00,00			
Supplementary	1,50,00	5,50,00	5,50,00	..
Amount surrendered during the year				
				Nil

Notes and comments :-

Grant No. 24-Contd.

Capital:

1. Significant cases of saving are discussed as under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5452 Capital Outlay on Tourism			
80 General-			
800 Other expenditure-			
98 Tourism Facilities at Suraj Kund-			
O	70.00		
S	100.00	1,10.00	..
R	-60.00		
91- Diversification of Tourism activities illumination of historical monuments -			
O	30.00	..	..
R	-30.00		
93 Modernisation/upgradation of training institute -			
O	10.00	..	..
R	-10.00		

The provision augmented through supplementary estimates (Rs. 100 lakhs) in December 2004 for meeting the expenditure on the construction of Conference Hall at Tourist Complex, Surajkund proved injudicious as Rs.60 lakhs were surrendered in March, 2005.

Entire provision in the above two cases was surrendered due to non-implementation of the schemes by the State Government.

Grant No. 24- Concl'd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
94-	Development of tourist facilities at District/Sub-Divisional and other important towns/places-			
	O	75.00		
	S	15.00	76.63	76.63
	R	- 13.37		

Augmentation of provision (Rs.15 lakhs) through supplementary grant in December 2004 on account of construction of new rooms at Tourist complex, Rai and Bahadurgarh proved injudicious/excessive in view of surrender of Rs. 13.37 lakhs in March, 2005.

2. Excess occurred under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
5452-	Capital Outlay on Tourism			
80-	General-			
800-	Other expenditure-			
96-	Development of Tourist Facilities alongwith main highways in Haryana-			
	O	190.00		
	S	35.00	326.19	326.19
	R	101.19		

The provision was augmented through reappropriation to cover more expenditure on clearing of old liabilities of Rai Tourist Complex/construction of new rooms, conference hall at Bahadurgarh & Panchkula, upgradation/ renovation of tourist complex at Kuruksheta, Hodal, Hisar, Panipat, Rohtak, Samalakra, Ambala, Pipli and Bahadurgarh.

97- Tourist facilities at Pinjore-

	O	10.00		
			27.37	27.37
	R	17.37		

The provision was augmented through reappropriation to cover more expenditure on upgradation of Shish Mahal, nine rooms and conference hall at Pinjore Tourist Complex.

Public Debt

Public Debt(All Charged)

	Total appropriation	Actual expenditure	Saving -
	(In thousands of rupees)		
Capital:			
Major Heads-			
6003 - Internal Debt of the State Government			
6004 - Loans and Advances from the Central Government			
Charged -			
Original	50,20,12,96		
		50,20,12,96	30,14,27,23
			-20,05,85,73
Supplementary			
Amount surrendered during the year (March 2005)			17,23,69,32

Notes and comments :-

1. Of the ultimate saving of Rs. 20,05.86 crores, Rs.2,82.16 crores remained unsurrendered.
2. Saving occurred mainly under the following heads (partly offset by excess under certain others mentioned in note 3 below) :-

Head	Total appropriation	Actual expenditure	Saving-
	(In lakhs of rupees)		
6003- Internal debt of the State Government			
110- Ways and Means Advances from the Reserve Bank of India-			
O	20,00,00.00		
		11,00,00.00	
			-11,00,00.00
R	-9,00,00.00		

Public Debt- Contd.

Reduction in provision through reappropriation was due to availing of less amount of ways and means advances from the Reserve Bank of India. Even the balance provision of Rs 11,00 crores was not utilised; reasons for which have not been intimated (August 2005).

Head	Total	Actual	Excess +
	appropriation	expenditure	Saving -
	(In lakhs of rupees)		
107- Loans from the State Bank of India and other Banks-			
O	12,68,00.00		
		11,04,01.00	10,84,44.24
R	-1,63,99.00		-19,56.76

Anticipated saving of Rs. 16,399 lakhs was due to repayment of less loans during the year owing to receipt of less loans from the State Bank of India for Cash Credit Limit.

Reasons for the final saving of Rs. 19,56.76 lakhs have not been intimated (August 2005).

108- Loans from National Co-operative Development Corporation-			
O	11,14.17		
		5,87.74	6,07.24
R	-5,26.43		+19.50

Reduction in provision through reappropriation was due to repayment of less loans during the year owing to receipt of less loans from the National Cooperative Development Corporation.

Reasons for excess of Rs. 19.50 lakhs have not been intimated (August 2005).

6004- Loans and Advances from the Central Government			
02- Loans for State/Union Territory Plan Schemes-			

Public Debt- Contd.

Head	Total	Actual	Saving -
	appropriation	expenditure	
	(In lakhs of rupees)		
104- 1984-89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission-			
<i>O</i> 20,64.90			
	18,58.41	18,58.41	..
<i>R</i> -2,06.49			
07- Pre-1984-85 Loans-			
108- 1979-84 Consolidated Loans-			
99- Loans repayable annually over 25 years-			
<i>O</i> 7,76.10			
	6,98.49	6,98.49	..
<i>R</i> -77.61			
106- Pre-1979-80 consolidated Loans for Productive and semi Productive Purposes-			
99- Loans for Semi Productive purposes repayable over 30 Years from 1979-80-			
<i>O</i> 6,53.90			
	5,88.51	5,88.51	..
<i>R</i> -65.39			
01- Non -Plan Loans-			
201- House Building Advances-			

Public Debt- Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
99- House Building Advances to AIS Officers-				
O	57.99			
		35.80	35.80	..
R	-22.19			

Reduction in provision through reappropriation in the above four cases was due to repayment of less loans than anticipated.

3. Excess occurred mainly under:-

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
6004- Loans and Advances from the Central Government				
02- Loans for State/Union Territory Plan Schemes-				
101- Block Loans-				
O	9,33,76.22			
		2,95,99.84	10,94,49.81	+7,98,49.97
R	-6,37,76.38			

Net excess of Rs. 1,60,73.59 lakhs was due to excess debit raised by Department of Expenditure on account of debit swap scheme introduced by the Government of India.

01- Non -Plan Loans-				
203- Police-Modernisation of Police Force-				
99- Modernisation of Police Force-				
O	2,22.87			
		4,83.89	5,70.67	+86.78
R	2,61.02			

Public Debt- Concl'd.

Total excess of Rs. 3,47.80 lakhs was due to more repayment of loans during the year owing to receipt of more loans from the Government of India.

Head	Total	Actual expenditure	Excess +
		(In lakhs of rupees)	
6003- Internal debt of the State Government			
111- Special Securities issued to the National Small Saving Fund of the Central Government-			
O	37,08.45	+37,08.45

Reasons for incurring expenditure without provision of funds have not been intimated (August 2005).

109- Loans from other Institutions-

96- Loans From NCRPB(PH)-

O 1,22.50

4,64.57 4,64.57

R 3,42.07

The provision was augmented through reappropriation due to more repayment of loans during the year owing to receipt of more loans from the National Capital Regional Planning Board.

101- Market Loans-

98- Market loans not bearing interest-

76- 13.5% Haryana Development Loan 2003-

O ..

41.15 +41.15

Reasons for incurring expenditure without provision of funds have not been intimated (August 2005).

Grant No. 25

Grant No. 25 - Loans and Advances by State Government

	Total grant	Actual expenditure	Saving - (In thousands of rupees)
Capital:			
Major Heads-			
6202 - Loans for Education, Sports, Art and Culture			
6215 - Loans for Water Supply and Sanitation			
6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
6425 - Loans for Cooperation			
6515 - Loans for other Rural Development programmes			
6702 - Loans for Minor Irrigation			
6801 - Loans for Power Projects			
6851 - Loans for Village and Small Industries			
6860 - Loans for Consumer Industries			
7465 - Loans for General Financial and Trading Institutions			
7610 - Loans to Government Servants etc.			
Voted -			
Original	2,36,24,37		
Supplementary	32,83,90	2,69,08,27	2,08,65,55 -60,42,72
Amount surrendered during the year			
(March 2005)			10,29,79

Grant No. 25- Contd.

Notes and comments :-

1. In view of the final saving of Rs. 60,42.72 lakhs the supplementary grant of Rs. 32,83.90 lakhs obtained in December 2004 and March 2005 proved unrealistic as the expenditure did not come up even to the original provision.

2. Against the available saving of Rs. 60,42.72 lakhs, Rs. 10,29.79 lakhs were surrendered on 31 March 2005.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6801- Loans for Power Projects			
205- Transmission and Distribution-			
95- Loans for Accelerated Power Development Programme(APDP)-			
O	47,95.00		
		49,79.00	..
S	1,84.00		-49,79.00

Augmentation of provision through supplementary grant to meet the expenditure on account of incentive released by Government of India under APDP proved injudicious in view of whole of the provision remaining unutilised.

Reasons for non-utilisation of provision have not been intimated (August 2005).

94- Prime Minister *Gramin Yojna* (Rural Electrification)-

O	1,42.90	1,00.03	-42.87
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Reasons for saving of Rs. 42.87 lakhs have not been intimated (August 2005).

Grant No. 25- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6860- Loans for Consumer Industries				
04- Sugar-				
101- Loans to Co-operative Sugar Mills-				
99- One time Settlement of the Loans Co-operative Sugar Mills, Bhuna, Kaithal, Meham, Panipat, Rohtak, Sonapat-				
O	50,00.00			
		1,60.00	1,60.00	..
R	-48,40.00			
Reduction in provision through reappropriation was due to less demand of loans from Sugar Mills.				
6702- Loans for Minor Irrigation				
800- Other Loans-				
99- Loans to MITC for payment of compensation to its retrenched employees-				
O	15,00.00			
	
R	-15,00.00			
Entire provision remained unutilised due to non-finalisation of compensation for retrenched employees of Haryana State Minor Irrigation Tubewell Corporation.				
7610- Loans to Government Servants etc.				
202- Advances for purchase of Motor Conveyances-				
99- Advance for purchase of Motor Conveyance other than Ministers and State Legislators-				
O	11,00.00			
		5,43.07	5,43.07	..
R	-5,56.93			

Reduction in provision through reappropriation was due to less demand from the
Government employees.

Grant No. 25- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
97-	Advances to Govt. Servants of AIS officers-			
	O	1,00.00		
			6.28	6.28
	R	-93.72		..
	Reduction in provision through reappropriation was due to less demand from All India Service Officers.			
204-	Advances for purchase of Computers-			
99-	Advance for purchase of Computer-			
	O	5,00.00		
			2,03.87	2,03.87
	R	-2,96.13		..
	Reduction in provision through reappropriation was due to less receipt of demand from the Government employees.			
800-	Other Advances-			
97-	Advances for Celebration of marriages-			
	O	4,00.00		
			2,67.20	2,87.68
	R	-1,32.80		+20.48

Reduction in provision through reappropriation due to less demand from Government employees proved injudicious in view of the excess of Rs. 20.48 lakhs; reasons for which have not been intimated (August 2005).

Grant No. 25- Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
98- Festival Advances-				
O	2,00.00			
		1,49.00	1,49.00	..
R	-51.00			

Reduction in provision through reappropriation was due to lesser demand from the Government employees.

6425- Loans for Cooperation

107- Loans to credit Cooperatives-

99- Loan for Purchase of Special debentures of Haryana State Land Development bank-

O 75.00

R -75.00

98- Loan for Purchase of ordinary debentures of Haryana State land Development Bank-

O 25.00

R -25.00

Entire provision in the above two cases was not utilised due to non-receipt of demand from the credit cooperatives.

6215- Loans for Water Supply and Sanitation

Grant No. 25- Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
01- Water Supply-			
192- Loans to Municipalities/Municipal Councils-			
99- Loans to Municipalities/Municipal Councils-			
O	1,80.00	1,55.18	-24.82

Reasons for saving of Rs. 24.82 lakhs have not been intimated (August 2005).

4. Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6851- Loans for Village and Small Industries			
102- Small Scale Industries-			
99- Interest free loans in lieu of deferred sales tax-			
O	0.10		
S	20,99.90		
R	55,72.77	76,72.77	...

The provision was augmented through reappropriation to cover more expenditure on payment of interest free loans to industrialists in lieu of deferred Sales Tax.

7610- Loans to Government Servants etc.

201- House Building Advances-

Grant No. 25- Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
99- Advances to Governments Servants other than All India Services Officers-			
O 48,00.00			
	54,60.00	54,71.31	+11.31
R 6,60.00			

The provision augmented through reappropriation to meet the excess demand of the Government Employees proved inadequate in view of the final excess of Rs. 11.31 lakhs; reasons for which have not been intimated (August 2005).

98- Advance to Ministers, Dy.Ministers, State Ministers, Presiding Officers and State Legislators-			
O 2,00.00			
	5,20.85	5,20.85	..
R 3,20.85			

The provision was augmented through reappropriation to meet the excess demand of Ministers/MLAs.

APPENDIX

(Referred to on Page 9)

Grant wise details of estimates and actuals of recoveries which have been adjusted in the accounts in reduction of expenditure

Number and name of grant	Budget estimates		Actuals		Actuals compared with budget estimates	
	Revenue	Capital	Revenue	Capital	More +	Less -
1	2	3	4	5	6	7
(In thousands of rupees)						
4-Revenue	30,00,00	..	20,75,93	..	-9,24,07	..
8-Buildings and Roads	14,57,00	..	6,07,54	..	-8,49,46	..
10-Medical and Public Health	7,50,00	..	8,02,86	..	+52,86	..
14-Food and Supplies	22,96,70	16,55,39,00	23,45,00	13,82,60,93	+48,30	-2,72,78,07
15-Irrigation	..	..	1,17,81,83	..	+1,17,81,83	..
17-Agriculture	4,59,75	..	..	1	-4,59,75	+ 1
22-Co-operation	..	7,49,41	..	5,02,41	..	-2,47,00
23-Transport	20,00	47,50,00	20,00	47,50,00	..	..
25-Loans and Advances by State Government	..	60,00	..	59,08	..	-92
Total	79,83,45	17,10,98,41	1,76,33,16	14,35,72,43	+96,49,71	-2,75,25,98