Chap. 15.] FINANCE AND APPROPRIATION ACCOUNTS—[15.4—15.7 COMMITTEE ON PUBLIC ACCOUNTS—STATE—MENT OF EXCESS EXPENDITURE

- (p) any uneconomical or apparently wasteful expenditure due to—
 - (i) the inception of works without adequate investigation of their utility or feasibility and without conducting proper preliminary surveys and preparing detailed estimates of cost and obtaining hecessary administrative and technical approval to the estimate;
 - (ii) the execution of works by a Government agency which lacks the ability or the facilities to execute them properly;
 - (iii) the fixation of incorrect rents of residential buildings;
 - (iv) other similar causes;
- (q) any irregularity connected with a grant-in-aid such as neglet (i) by the sanctioning authority of condition sprecedent to the grant, or (ii) by the grantee of the conditions expressed or implied, attached to the grant by the sanctioning authority;
- (r) any instance of the absence of administrative regulations and procedure sufficient to secure a proper and effective check upon monetary transactions.
- 15.5. It is a duty of the Audit Officer to bring to notice any case in which he considers that expenditure is being incurred without sufficient sanction. On receipt of such a report the Finance Department shall require steps to be taken to obtain sanction to expenditure or that the expenditure shall immediately cease.
- 15.6 In the course of audit an Audit Officer has occasion at times to point out to Heads of Offices or Departments that the sanction or concurrence of the Finance Department is necessary. In such cases the Head of the Officer or Department concerned should not enter into correspondence with the audit Officer or question that officer's decision, but, should if the requirement of the Audit Officer are not accepted, forward the papers to Government with any observations that he may have to make in the matter.
- 15.7. Audit Officers are required to bring all serious financial irregularities promptly to the notice of Government in the

administrative department concerned and should make a report thereof to the Finance Department simultaneously. If it is proposed to include any case in the Appropriation Accounts or the Report thereon, it should specifically be mentioned by the Audit Officer that it has been registered provisionally for comment in the next report.

On receiving a report of a financial irregularity the administrative department should deal with it promptly. It should obtain explanation of the officer concerned and after completing its enquiry should record a finding and take such action as may be considered necessary. This may include disciplinary action against the officer or officers, issue of general instructions designed to prevent misunderstanding or misconduct in such matters in future of the amendment of existing rules. A copy of the administrative department's finding and a full statement of the action taken should be forwarded to the Accountant-General for his information. If the Accountant-General in any case considers that the action taken is inadequate or has further comments to make, he will communicate his views to the administrative department and the Finance Department giving reasons for his opinion

15.8. Draft paragraphs relating to such of the cases of the financial irregularities as have been registered provisionally for comment in the Appropriation Accounts and are likely to appear therein will be supplied by the Accountant-General to the administrative department concerned and also to the Finance Department for their considerations and comments. On receipt of the comments from the administrative department final drafts of the paragraphs will be prepared by the Accountant-General for the Appropriation Accounts and the Audit Report and copies thereof will be supplied to the authorities to whom the or ginal draft paragraphs were sent.

On receipt of the final draft paragraphs the Administrative Department should endeavour to complete all necessary action before the receipt of the Appropriation Accounts and the Audit Report thereon, so that it may be in a position to report promptly to the Public Accounts Committee through the Finance Department when the Appropriation Accounts are considered by it, the result of action taken by it on such financial irregularities.

15.9. It is not necessary for the Finance Department to defer bringing any irregularity before the Public Accounts Committee until it has been included in the Appropriation Accounts.

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If necessary, it may lay the matter before the Committee as soon as Government has issued orders on it. In laying an irregularity before the Committee, the Finance Department will submit a memorandum explanatory of the case. The memorandum will be supplied to Heads of Departments and the administrative department concerned, who will be required to attend the Committee and explain the irregularity.

C-COMMITTEES ON PUBLIC ACCOUNTS.

- 15.10. (i) The Committee on Public Accounts is a committee of the Vidhan Sabha constituted in the manner laid down in rule 250 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly,
- (ii) The Committee on Public Accounts consists of twelve members who are elected by the Vidhan Sabha from amongst its members according to the principle of proportional representation by means of the single transferable vote.

Note—In addition to these 12 members of the Vidhan Sabha, 3 Members of the Vidhan Parishad as nominated by it are associated with the Public Accounts Committee,

- (iii) The term of office of members of the Committee is a financial year.
- (iv) Casual vacancies in the Committee are filled, as soon as possible after their occurrence, by election in the manner aforesaid, and any person elected to fill such vacancy holds office for the period for which the person in whose place he is elected would under the provisions of this rule, have held office.
- (v) In order to constitute a meeting of the Committee the quorum is four.
- (vi) (a) The Chairman of the Committee is appointed by the Speaker from amongst the members of the Committee
- (b) If the Chairman is for any reason unable to act, the Speaker similarly appoints another Chairman in his place.
- (c) If the Chairman is absent from any meeting of the Committee, the Committee chooses another member to act as Chairman for that meeting.

- 15.10-15.11]
- (vii) In the case of equality of votes on any matter the Chairman has a second or casting vote.
- (viii) The Committee may appoint one or more sub-committees, each having the powers of the undivided Committee, to examine any matter that are referred to them, and the reports of such Sub-Committees are deemed to be the reports of the whole Committee, if they are approved at a meeting of the whole Committee.
- (ix) The Committee, if it thinks fit, may make available to Government any completed part of its report before its presentation to the House. Such reports are treated as confidential until presented to the House.
- (x) The Committee hears officials or takes evidence connected with the accounts under examination. It is in the discretion of the Committee to treat any evidence tendered before it as secret or confidential.
- (xi) (a) The Speaker, may, from time to time, issue such directions to the Chairman of the Committee as he may consider necessary for regulating its procedure and organisation the of its work.
- (b) If any doubt arises on any point of procedure or otherwise, the Chairman may, if he thinks fit, refer the point to the Speaker whose decision is final.
- 15.11. The Committee ordinarily meets within the precincts of the Assembly but it may meet elsewhere with the permission of the Speaker.

The Secretary of Vidhan Sabha serves as ex-officio Secretary to the Committee and he intimates the time and place of each meeting and sends the agenda and connected papers to the Members ordinarily not later than seven days before the date of the meeting. The period of notice may be reduced or dispensed within particular cases on grounds of urgency with the approval of the Chairman.

The proceedings of each meeting recorded by the Secretary and circulated to Members for approval are confirmed by the Chairman, if approved. Copies of confirmed proceedings are sent to the Finance Secretary and to the Accountant-General, for information.

Chap. 15] FINANCE AND APPROPRIATION ACCOUNTS—[15.12—15.14] COMMITTEE ON PUBLIC ACCOUNTS—STATE— MENT OF EXCESS EXPENDITURE

15.12. When the Appropriation Accounts and the Finance. Accounts and the Audit Reports thereon are received from the Comptroller and Auditor-General, the Finance Minister, in order to discharge the obligation imposed upon the Governor by Article 151(2) of the Constitution of India lays them before the Vidhan Sabha and the Vidhan Parishad in the session immediately following with the undermentioned statement —

"Sir.

- As required by Article 151(2) of the Constitution of India I beg to lay on the Table the Appropriation Accounts and the Finance Accounts of the State for the year———with the connected Audit Reports. The approval of the Governor has been obtained."
- 15.13. After the Appropriation Accounts of the State and the Audit Report of the Comptroller and Auditor-General thereon have been laid before the Vidhan Sabha and the Vidhan Parishad the Public Accounts Committee considers them. The Secretary of the Assembly as Secretary of the Committee arranges for the meeting of the Committee. The members of the Committee are supplied by the Secretary with the Agenda and connected papers which generally consist of the following documents:—
 - (i) The Appropriation Accounts and the Audit Report
 - (ii) The report of the Committee for the previous year;
 - (iii) A statement showing the action taken on the recommendations of the Committee on the Appropriation Accounts for the previous year.

The Accountant-General is invited to be present at every meeting of the Committee. The Comptroller and Auditor-General of India also has a right to attend any such meeting, if he or the Committee so desire.

D:-FUNCTIONS OF PUBLIC ACCOUNTS COMMITTEE

15.14 The functions of the Committee are :-

(i) to examine the accounts showing the appropriation of the sums granted by the Assembly to meet the

expenditure of the Government of Haryana and such other accounts laid before the Assembly as the Committee may think fit.

- (ii) to satisfy itself:-
 - (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - (b) that the expenditure conforms to the authority which governs it; and
 - (c) that every re-appropriation has been made in accordance with provision made in this behalf under the rules framed by competent authority;
 - Provided that the provisions made in clause (c) above do not apply to any accounts for the period prior to the year 1950-51.
- (iii) (a) to examine such trading, manufacturing and profit and loss accounts and balance sheets, as the Governor may have required to be prepared, and the Comptroller and Auditor-General's report thereon.
 - (b) to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stocks.
- 15.15 The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Appropriation Accounts and the Comptroller and Auditor-General's comments thereon, whether such matter concerns the accounts of expenditure voted or charged or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or failure to deal with it adequately and express its opinion thereon and record its findings and recommendations.

15.16. At its first meeting/meetings the Committee makes a preliminary examination of the Appropriation Accounts and the

Chap 15.] FINANCE AND APPROPRIATION ACCOUNTS—[15.16—15.17 COMMITTEE ON PUBLIC ACCOUNTS—STATE—MENT OF EXCESS EXPENDITURE

Audit Report thereon and decisions the point on which further information is required. The proceedings of the preliminary meeting/meetings are forwarded to the Heads of Departments/Administratives Secretaries concerned for furnishing to the Secretary, Vidhan Sabha, further notes on the points desired by the Committee. The Heads of Departments/Administrative Secretaries themselves or their representatives should keep themselves in readiness for examination by the Committee, as witnesses, if necessary.

Forty copies of such notes are supplied to the Secretary, Vidhan Sabha, two copies of the Accountant-General and three copies to the Secretary, Finance Department.

At subsequent meetings, the Committee examines the Appropration Accounts finally in the light of replies received from Heads of Departments/Administrative Secretaries and may in this connection, require at any meeting the presence of any Administrative Secretary/Head of Department himself or any other Government servant, when matters with which he is concerned are considered. The Accountant-General, Haryana, may offer suggestions on all points considered by the Committee and may suggest, questions to be asked from witnesses.

E-PROCEDURE FOR DEALING WITH THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE.

- 15.17. (1) The recommedations of the Committee are embodied in a report which is signed by the Chairman on behalf of the Committee. This report is presented to the Vidhan Sabha by the Chairman of the Committee, at the earliest possible opportunity and not later than the first Session of the year.
- (2) After the report is presented to the Vidhan Sabha, copies of the report are forwarded by the Secretary to the Vidhan Parishad Secretariat, the Accountant-General, other State Legislatures and to the Finance Department for onward transmission to the Administrative Secretaries and Heads of Departments of the State Government.
- (3) Finance Department initiates action on the Report and asks the Heads of Departments to consider the recommendations of the Public Accounts Committee, a copy of the letter being en-

dorsed to the Administrative Secretary concerned simultaneously. General recommendations are dealt with in the Finance Department Branches and orders issued by them.

- (4) Heads of Departments furnish their comments on the recommendations of the Public Accounts Committee to the Administrative Secretary concerned on receipt of the Report of the Committee.
- (5) The Administrative Department take orders of the Minister concerned and forward their views to the Finance Department.
- (6) The Finance Department offer their comments on the various points raised in the recommendations/observations of the Public Accounts Committee, keeping in view the recommendations of the Administrative Department.
- (7) The Administrative Department then take the case to the Council of Ministers incorporating in the Memorandum for the Council the views of the Finance Department. After a decision is taken in the Cabinet, the draft reply containing final decision taken should be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant-General, Haryana.
- (8) Where the Administrative Department propose to accept the recommendations of the Public Accounts Committee involving no financial implications, the case may be shown to the Minister concerned only and need not be referred to the Finance Department or to the Council of Ministers. A draft reply containing the final decision taken should however, be shown by the Administrative Department to the Finance Department before issuing the same to the Secretary, Public Accounts Committee and the Accountant-General Haryana.
- (9) Cases involving disciplinary action and financial and other irregularities are placed by the Administrative Department before the Council of Ministers under the orders of the Minister concerned, even though the recommendation of the Public Accounts Committee is proposed to be accepted.
- (10) The Secretary, Vidhan Sabha prepares a statement showing the action taken on the recommendations/observations of

Chap. 15.] FINANCE AND APPROPRIATION ACCOUNTS— COMMITTEE ON PUBLIC ACCOUNTS—STATE— MENT OF EXCESS EXPENDITURE

the Public Accounts Committee and lays it before the Public Accounts Committee. Further comments of the Committee, if any, are communicated to the Finance Department for further action.

- (11) Any comments which the Accountant-General has to make on the action taken, is communicated to the Secretary of the Committee, a copy being simultaneously endorsed to the Finance Department for its information.
- 15.18 The Finance Department maintains a list of outstanding recommendations/observations of the Public Accounts Committee and periodically reminds the Departments from whom no replies are received. A quarterly report is furnished to the Finance Department by the Heads of Departments/Administrative Secretaries about the implementation of the recommendations/observations of the Public Accounts Committee and the Finance Department intimates quarterly to the Secretary of the Committee the action taken or proposed to be taken on the recommendations/observations of the Committee. Every effort is made to expedite action on the recommendations of the Public Accounts Committee and this work is treated, as a general rule, on 'top-priority' basis.
- 15.19. The Vidhan Sabha Secretariat brings up-to-date the "Epitome of the reports of the Committee on Public Accounts" at intervals ordinarily of five years.
- 15.20. Excesses over total final Appropriations under the several grants, whether charged or voted, as recommended by the Committee on Public Accounts, should be dealt with in the manner laid down in paragraph 14.30 of this Manual.

CHAPTER 16.—Committee on Estimates.

16.1. The Committee on Estimates is a committee of the Vidhan Sabha constituted in the manner laid down in rule 252 of the Rules of Procedure and Conduct of Business in the Haryana Vidhan Sabha for the examination of such of the estimates as may seem fit to the Committee or are specifically referred to it by the Vidhan Sabha

Note.—For Working Rules of the Estimates Committee, see Annexure 'A' to the Chapter.

16.2. The functions of the Committee are:

- (a) to report what economies, improvements in organisation, efficiency or administrative reform consistent with the policy underlying the estimates, may be effected;
- (b) to suggest alternative policies in order to bring about efficiency and economy in administration;
- (c) to examine whether the money is well laid out within the limits of the policy implied in the estimates; and
- (d) to suggest the form in which the estimates shall be presented to the Vidhan Sabha.
- 16.3. The Committee may continue its examination of the estimates from time to time throughout the financial year and report to the House as its examination proceeds. It is not incumbent on the Committee to examine the entire estimates of any one year. The demands for grant may be finally voted notwithstanding the fact that the Committee has made no report. The demands for supplementary grants are, however, presented to the Vidhan Sabha only after these have been considered by the Committee.
- 16.4. The Committee presents its report to the Vidhan Sabha but it may, if it think fit, make available to the Government any completed part of its report before presentation to the Vidhan Sabha. Such reports shall be treated as confidential until presented to the Vidhan Sabha.

PROCEDURE FOR DEALING WITH THE REPORT OF THE ESTIMATES COMMITTEE

- 16.5. The following procedure shall be followed in dealing with the report of the Estimates Committee on the Budget Estimates:—
 - (a) After the Report is presented to the Haryana Vidhan Sabha, copies of the report will be forwarded by the Secretary, Estimates Committee, to the Finance Department.
 - (b) Finance Department will initiate action on the Report and ask the Heads of Departments to consider the recommendations of the Estimates Committee; a copy of the communication will be endorsed to the Administrative Secretaries concerned simultaneously. General recommendations will be dealt with in the Finance Department Branches and orders issued by them.
 - (c) Heads of Departments shall furnish their comments on the recommendations of the Estimates Committee to the Administrative Secretaries concerned on receipt of the Report of the Committee.
 - (d) The Administrative Department will take the orders of the Minister concerned and forward their views to the Finance Department.
 - (e) The Finance Department will offer their comments on the recommendations of the Administrative Department keeping in view the various points raised in the Estimates Committee.
 - (f) The Administrative Department will take the case to the Council of Ministers incorporating in the memorandum for the Cabinet the views of the Finance Department. After a decision is taken by the Cabinet a suitable reply indicating the final decision will be sent by the Administrative Department to the Secretary Estimates Committee (in duplicate). Four copies of the reply will be endorsed to the Finance Department (Co-ordinating Branch)

[16.5]

- (g) Where the Administrative Department proposes to accept the recommendations of the Estimates Committee involving no financial implication, the case may be shown only to the Minister concerned and need not be referred to the Finance Department, or to the Council of Ministers. A suitable reply containing the final decision in such cases will be sent by the Administrative Department to the Secretary Estimates Committee (in Duplicate). Its four copies will be endorsed to the Finance Department (in Co-ordinating Branch).
- (h) The Finance Department will maintain a record of the action taken on the recommendations of the Estimates Committee and periodically remind the Department concerned about the pending recommendations on which action has still to be taken. A quarterly report (in six copies) as per proforma given in Annexure B to this Chapter, will be furnished by the Heads of Departments through their Administrative Secretaries so as to reach the Finance Department by the 15th April, 15th July, 15th October, and 15th January, each year. The Finance Department will forward these reports to the Committee within fifteen days of their receipt.
- (i) After the receipt of the quarterly statement the Committee will consider it and its comments, if any, will be communicated to the Finance Department for further necessary action.
- (j) Every effort should be made to expedite the action on the recommendations of the Estimates Committee and this work should be treated, as a general rules, on "Top Priority" basis.

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그는 취하는 말이 되었다. 그러지도 되었다면 그렇게 되었다면 등이 나쁜 그는 그는 말이 되었다고 네포
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그는 그들은 그는 그들은 그는 그는 그들을 위한 문문에 가득하는 것 같은 생활이 하는 목록 그렇게 되었다. 본 그는 일반 그는 목표를 되었다.
그는 이 그는 하는 문화를 하고 있다면서 한 교회를 받는 사람들이 모든 생각이 되는 생각하면 하는 것이다.
그는 사람들이 되었다. 목가를 하는 것 같아 한부분들이 한 경우 나는 사람들이 하는 것이 가를 들었다면 하는 것이 되었다.
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"我们是不会是一个大学,一天一样,我还能说到,我们就没有了,我们就是我们的,我也没有一名,就在我们的一条话,只是这样的。"
이 보고 살아가면 되는 것이 살아졌다. 그는 것도 되고 있는 것도 되는 것은 그 말을 다 있었다. 그렇게 되었다. 그 없다는 것은
그는 생님 그는 사이에 되어 가는 것이 돼지 하는 일반에 되었다. 그는 사람들은 사람들이 되었다면 하는데 그를 모르는 것이다.
"我们是我们的我们的,我们就是我们的,我们就没有什么。""我们就是我们的我们的最后,我们的是我们的,我们们是这个人的。"
그 사이는 항상 이 경험 사람이 가면 바다 그 집중이라고 있다면 하셨다는 사람이 살아 가면서 하는 것이다.
그 회사는 호회의 사이를 모든 중에는 이 화장은 경화 이렇게 났는데, 어디어 아니
그는 위에 가는 말았다. 이 안 됐는데 보라 보다는 아니라 사람들이 되었다. 함께 되는데 아니는데 하는데
그는 회사가 보고있는 이 의명이 보는 학교에는 이 기업을 가려면 이렇게 되었다. 이 기업을 보는 기업을 받는다. 그는 기업을 받는 것이 하는 방법을 하면 기업을 하는 기업을 하는 것이 되었다. 그는 기업을 보는 기업을 하는 것이 되었다.

ANNEXURE 'A'.

(Referred to in Note below Rule 16.1)

ESTIMATES COMMITTEE

Working Rules.*

- 1. The Committee will select from time to time, a Department or a group of Departments whose estimates have to be examined by it.
- 2. The Department or Departments whose estimates have to be examined by the Committee will be asked in writing by the Secretary to furnish necessary material in support of the estimates for the information of the Committee. The form in which the material has to be furnished to the Committee shall be as follows:—
 - (i) The organisation of the Department and its subordinate offices.
 - (The information should be shown in the form of a diagram chart supported by short explanatory notes.)
 - (ii) The function of the Department and its subordinate offices.
 - (iii) Broad details on which the estimates are based.
 - (iv) Volume of work in the Department and its subordinate office covering the period of estimates and giving for the purpose of comparison corresponding figures of the past three years.
 - (v) Schemes or projects which the Department has undertaken.
 - (The name and details of the scheme, the estimate of expenditure period within which likely to be completed, yield if any, progress made to date, should be stated).
 - (vi) Actual expenditure incurred under each sub-head of estimate during the preceding three years.
 - (vii) Reasons for variations, if any, between the actuals of the past three years and the current estimates.
 - (viii) Reports, if any, issued by the Department on its working.
 - (ix) Any other information that the Department may think it necessary or proper to give.

Within the grant for each class of loan such authority is responsible for watching the progress of expenditure.

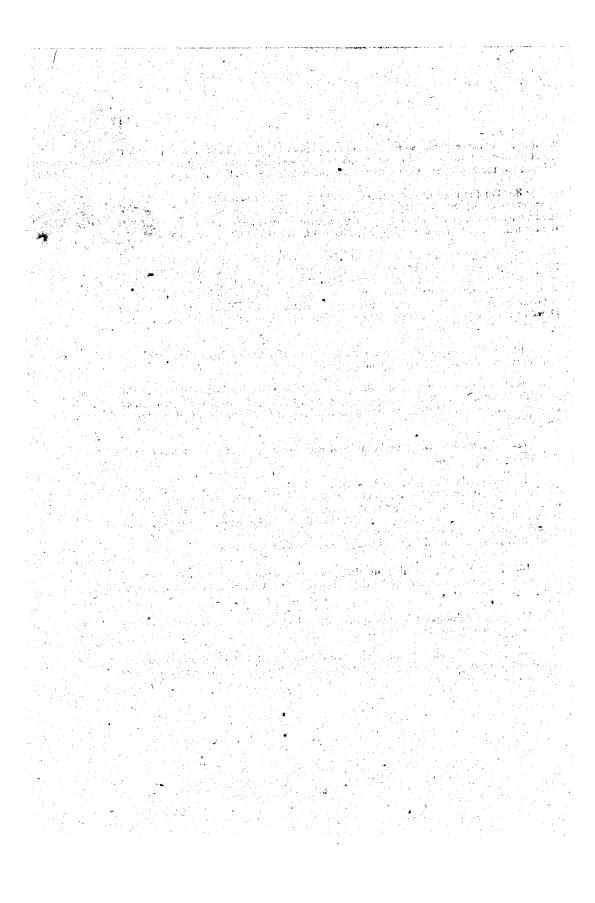
^{*}Published.—vide Punjab Vidhan Sabha Secretariat Notification No. CB/57/70, dated 2nd September, 1957.

- 3. Before demands for supplementary grants are presented to the House, they will be brought before the Estimates Committee and be presented to the House only after the Estimates Committee have considered them. The demands for supplementary grants will be brought before the Committee with information as follows:—
 - (i) Amount of Supplementary Grant.
 - (ii) Broad details on which the estimates of the Supplementary Grants is based.
 - (iii) Concise statement of the item or items for which the supplementary grant is required.
 - (iv) Whether it is intended to find the amount by reappropriation within the grant or by asking for fresh sanction.
 - (v) Whether the proposal has been approved by the Standing Committee attached to the Department, if any, and if so, with what result?
 - (vi) Whether the supplementary grant is in the nature of recurring expenditure or non-recurring expenditure confined only to the year under review; if the former, full details of recurring expenditure and other financial implications should be given.
 - (vii) Any other information that the Department may think it necessary or proper to give.
- 4. The Department concerned will furnish 15 sets of papers containing material referred to in Rules 2, 3 and 8, and as the case may be to the Secretary, Haryana Legislative Assembly.
- 5. (i) As soon as the papers are received by the Secretary, Legislative Assembly, they will be circulated to the members.
- (ii) Supplementary Estimates.—The Supplementary Estimates will be forwarded by the Finance Department to the Secretary who will then circulate) the Estimates to the members at least one week before the date of the meeting at which they are proposed to be considered. The Secretary after informal consultation with the Finance Department and under the Idirection of the Chairman will fix a date for the consideration of the Estimates, and also inform such Heads of Departments as the Committee may wish to examine in this connection about such date.

The comments of the Committee on such estimates will be [communicated to the Finance Department as soon as possible after they are made.

- 6. The members after going through the papers may frame questions or raise points on which further information is required by them. These questions or points will be sent to the Secretary, Legislative Assembly at least seven days in advance of the date of the meeting. Where the Committee meets at short notice, the period of seven days referred to above may be reduced under orders of the Chairman.
- 7. The questions and points referred to in Rule 6 above will be circulated to members from time to time in advance of the time of the commencement of the

- meeting. Advance copies of the questions and points will also be sent to the Department concerned for preparing necessary replies, with the request that such replies be sent to the Secretary, Legislative Assembly within a period of 10 days.
- 8. On the date or dates the Committee meets to consider the estimates, a representative of the Department concerned, preferably the Secretary or Head of the Department, and representative of the Finance Department will attend to support the estimates and to furnish such information as the Committee may ask for.
- 9. The Chairman of the Committee will call one by one the questions or points as set out on the order paper and the representatives of the Department concerned or the Finance Department will explain the position. If the question or point needs further elucidation, other members, may be permitted by the Chairman to put oral questions. The representative of the Department concerned or the Finance Department may either reply to such questions or points at the time or arrange to furnish information later.
- 10. When examination of any part of the estimate has been completed, the Committee may make its recommendations.
- 11. Copies of the recommendations will be sent to the Finance Department for such action as may be necessary. Copies may also be furnished to such other authority either for information or for action as the Chairman or the Committee may direct.
- 12. A record of the proceedings of each meeting of the Committee will be kept by the Secretary.
- 13. After the Committee adjourns, the Secretary shall, as soon as possible, circulate the draft proceedings of the Committee to each member of the Committee for comments which shall be sent to the Secretary within one week of the time of receipt. If no comments are received, the proceedings will be signed by the Chairman as being correct. In case any comments are received the proceedings shall be corrected as the Chairman may direct and shall then be signed by him.
- 14. The Secretary shall note the points on which further information is required by the Committee and under the directions of the Chairman take such action as may be necessary.
- 15. Any additional points of procedure which are formulated from time to time shall be incorporated in these rules.
- 16. As soon as each report has been completed, it will be printed and circulated at the appropriate time. A complete index will be added to the report after they have been completed.



ANNEXURE 'B'

Proforma as referred to in Rule 16.5 (h).

Quarterly Progress Report for the quarter ended on—
indicating the up-to-date position of the outstanding recommendations/observations of the Estimates Committee on the Budget Estimates.

			teres on the budget		·	
Sr. No.	Department	Reference to Page/Para of the Report	Recommendations/ Observations made by the Estimates Committee	Action taken/ proposed to be taken	Reasons for delay	Date when the final decision is likely to be token
1	2	3	4	5	6	7
				<u> </u>		

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CHAPTER 17.—Public Account of the State

- 17.1. All revenues received by the Government of a States all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by the Government in repayment of loans granted by that Government are credited into the Consolidated Fund of the State and provision is made in the Appropriation Bill passed under Article 204 of the Constitution for the appropriation out of the Consolidated Fund of all moneys required to meet the grants made by the Assembly and the expenditure charged on the above Fund. All other public moneys received by or on behalf of the Government of a State are credited to the Public Account of that State, and disbursements from that account, outside the Consolidated Fund of the State, do not require any appropriation of funds by the Legislature.
- 17.2. The main divisions of the public account of this State are—
 - (i) Unfunded Debt.
 - (ii) Deposits and Advances.
 - (iii) Remittances.

The first two divisions deal with receipts and payments in respect of which Government becomes liable to repay the moneys received or has a claim to recover the amounts paid together with repayment of the former and recoveries of the latter. These are transactions in respect of which the Government acts as a banker, receiving the amounts which it afterwards repays and paying out of the amounts which it subsequently recovers, e.g., deposits of Local Funds, Provident Funds of Government employees and departmental advances, etc. The third division comprises merely adjusting heads under which appear remittances between treasuries and transfers between different accounting circles. All initial debits or credits are cleared eventually by adjustment under final heads.

The debt, deposit and remittance transactions appear in the State Budget under the following heads:—

- (1) S.—Unfunded Debt.
- (2) T.—Deposit and Advances—

- I.—Deposits bearing interest.
- II.—Deposits not bearing interest—
 - (A) Sinking Funds,
 - (B) Reserve Funds; and
 - (C) Other Deposit Accounts—
 - (a) Deposits of Local Funds;
 - (b) Departmental and Judicial Deposits; and
 - (c) Other Accounts.
- III. -Advances not bearing interest-
 - (i) Departmental Advances;
 - (ii) Permanent Advances; and
 - (iii) Account with other Governments and Reserve Bank.
- IV.—Suspense.
 - (3) U.—Remittances.

S.—UNFUNDED DEBT

17.3. The term 'Unfunded Debt' is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with them. The various Provident Funds for Government employees are classified under this head. Government pay interest on the sums deposited in them. Provision for the annual charge on account of interest creditable to the account of deposits is, however, made under the head "249—Interest Payments".

T—DEPOSITS AND ADVANCES I.—DEPOSIT BEARING INTEREST

- 17.4. The following are some of the notable funds existing at present which are accounted for under this head—
 - (i) Depreciation Reserve Fund-Motor Transport;
 - (ii) Depreciation Reserve Fund-Government Presses.
 - (iii) Reserve Fund Transport (Accident, Reserve Fund).
- (i) Depreciation Reserve Fund—Motor Transport.—This fund has been created to record transactions relating to the Depreciation Fund for the transport services run by the Haryana Government as a Commercial Concern. This fund is intended to provide a reserve sufficient to meet the cost of the renewls and replacements of buses, machinery and furniture, as and when required to keep the transport service in efficient working order. Contributions to the Fund are made each year at certain rates on the

book value of the fixed assets by debit to the head "338—Road and Water Transport Services". The expenditure on the renewal and replacements initially debited to the head "338—Road and Water Transport Services—Miscellaneous" is recouped from the Fund by deduct entry under this service head. Interest from the service head "249—Interest Payments" is allowed on the uninvested balances of the Fund and is credited to it. Similarly the interest earned on investments is credited to the Fund.

- (ii) Depreciation Reserve Fund—Government Presses.—
 The object of the Fund is to provide a reserve sufficient to meet, as and when required the cost of renewals and replacements of plants, machinery and furniture in order that Governments Presses may be kept automatically in efficient working condition. This head is credited with amounts calculated each year at certain rates on the book value of fixed assets. The expenditure incurred on renewal and replacements is in the first instance accounted under the major head "258—Stationery and Printing—Government Presses" and at the end of the year an equivalent credit is given to this head by debit to the Fund.
- (iii) Reserve Fund—Transport.—Instead of insuring vehicles operating on the transport services run by the Haryana Government an amount equal to the insurance premia for each vehicle in commission is credited to the Fund to meet all third party claims. Funds are transferred to this deposit head by debit to "338—Road and Water Transport Services—A Road Transport". The expenditure on third party claims and heavy repairs arising out of accidents are initially booked under "338—Road and Water Transport. Services" and is subsequently recouped from Fund by a deduct entry under the service head. Interest on the balance of the fund is allowed from the revenue head "249—Interest Payments".

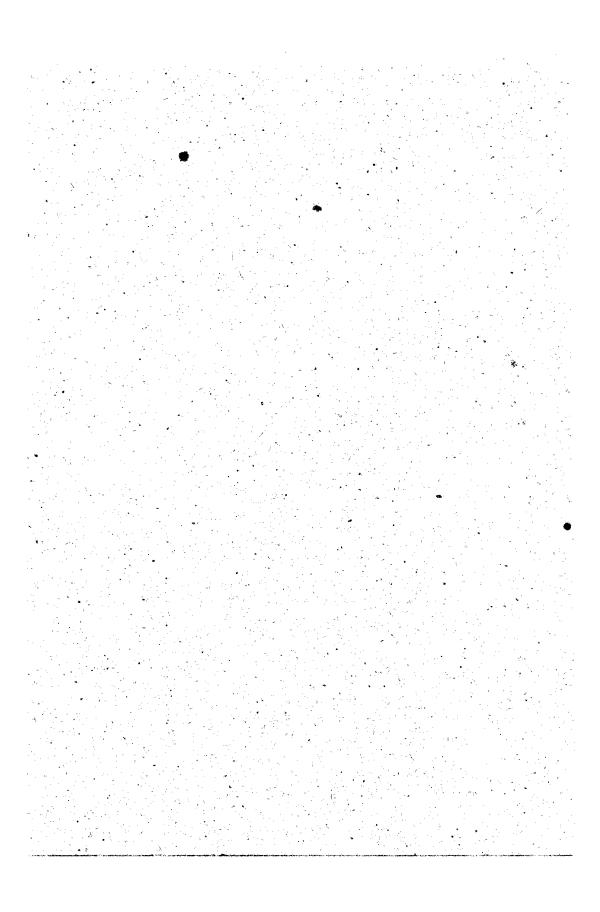
II.—DEPOSITS NOT BEARING INTEREST

- 17.5. This part consists of three divisions, namely :-
 - (A) Sinking Funds;
 - (B) Reserve Funds; and
 - (C) Other deposit accounts.

A.—SINKING FUNDS

Provision for amortisation of open market loans is governed by the terms of notification of each loan. It is generally obligatory for the Government, under the terms of the prospectus, to

The state of the s
그리아 회의 회장 등 가지는 경기를 잃는 경기를 가는 수 있는 사람이 바꾸게 다양하는 가지 하지만 생겼다. 여자
그 등에 돌아가 이 시간에서 하는 것 같아 들고 있어요. 시간에 가게 되었다고 하는 것이 되었다면 하다 없는 그렇게 되었다.
그 동생님 이 현대는 사용이 한 사람들도 이 사용했다. 그 네트린데 그렇게 그렇게 함께 하는 점점 하는 것 같다.
그 것이다. 그는 아이들이 지도는 것 않는 것이 나가 하는 것은 생물이 가운 그를 하셨습니까 하는데 없다.
그는 사람이 있는데 그는 이번 사람들이 가게 있었습니까? 그는 그 전에 그런 이렇게 모든 모든 그 말았다. 그는 다음
그렇게 되는 이렇게 되면 되는 이 이 사람들 병원들이 가지를 받았다. 그 나는 하는 이 지수는 것 같아. 이 .
그는 이 이 아니라 유학생님에 나는 이 나는 사람들이 되고 있다. 이 항상에 하는 사람들은 사람들이 되었다면 하는 사람들이 되었다.
- Barting - Barting - Barting - Barting
그는 사이 그들의 어떻게 얼마다고 이 생각이 나가는 그는 하는 하면요? [편] 어디어 이 사람은 사람들이 어떤
그는 사회를 잃었다. 물살이 되는 그는 그들의 전화를 가고 싶다는 것이 되는 사람들이 되었다. 하는 사람들이 가지 않는 것이다.
그림에 가는 그 사람들이 가는 그 사람들이 되는 사람들이 되는 사람들이 되는 것이 없는 사람들이 되었다.
그리 그는 이 얼마를 하는 사람들이 가장 이 없는 사람들은 사람들이 되는 것이 되었다. 그는 사람들이 되었다.
그 경기가 한 어떻게 되어들었다. 그는 그가 있습니까 살은 그가 살아왔다는 그리고 그릇이 그렇게 그렇게 되었다.
그 그리면 그 사람에 하기 되는 이번 되어난 이름 때문에 가장하는 그는 일반 속이는 이번 이번 이번 때문에
그렇게 되는 사람들은 회사를 가득하는 것이 되었다면 하는 사람들이 되었다. 그는 사람들이 살아 되었다면 하는 사람들이 다른 사람들이 되었다면 하는 것이다.
그래요 사람들이 가장 호텔 회사님은 한 사람들이 가까지 하는 사람들이 되었다는 그 사람들이 되었다.
그 그는 이 교육에 대답한 경에 되었다. 나는 사람들은 이 등 사람들은 이 등 대한 사람들은 사람들이 되었다.
그 그렇게 되었다. 그 이 사는 그래요 그렇게 하려면 그 그 모든 사람들은 그 속에 되었다.
그는 그는 그들은 그는 생님들이 되고 있었다. 그 사고 있다. 그 사고 있는 사람들은 그는 사람들이 하고 있는데 함께 다른 사람들이 없다.
그는 사람이 가지를 살아 가는 사람들은 사람들은 사람들이 된 한번에 가장 맛이 하다고 있다.
그래, 그런 그 아프 중국에, 가난 한국은 전투를 가는 하는 그는 그를 모르는 것이 되었다. 그는 그는 사람들이 나는
그 물이 되었다는 이 이번에 한 생각을 하는 것이라고 있다면 가장 보는 것이 되었다는 것이다. 그 사람이 살아 있다는
그는 하는 그리는 가게 되는 이 學問題 가는 경찰에는 사고를 가장 하는 하는 하는 사고를 받는 것을 하는 것 같다.
그리고 되는 사람들이 있었다. 한화되는 음과 그가 살아 보내 그는 동생한 보는 지난 그를 많아 한 것을 하는 그는 것은 것
그는 사람들은 사람들은 경우를 가득하는 것 같아. 나는 사람들이 얼마 얼마를 하는 것이 사람들이 가득 하다면 하는데 살아 없다.
그는 이번에 되고 가졌다. 그는 이번에 가는 사람이 가장 그리고 가지 않아 되는 사람들이 되었다.
그리는 도로 살아보는 아내는 일을 가는 것 같습니다. 그 사는 사람들에 가는 것 같습니다.
그렇다하는 그는 이 그는 그를 하다면 그리면 그 이 전에 가장 그는 것이 모든 것이다.
그림은 그런 그림을 들어 가게 불러를 가득하게 되었다. 생각 생생은 사고에 되어 되었다는 것이다.
그렇게 하다 하다 그런 사람들은 사람들이 가는 유민이었습니다. 사람들이 아니라 하는 사람들이 되었다.
人名英格兰 医动脉切除 医二种结膜 医二种二氯 医克里氏 医二氏管 医大线 医二氏性皮肤 经工程 医二氏管 化二烷基
그러는 그 사람 회장에 불어 그리는 학자님께는, 이 동안 소설으로 나는 말이 얼마가 되었다.
그는 사람들이 되겠다면 살아서 얼마나 얼마나 살아 나를 하는 살아 나는 사람들이 되었다. 그는 사람들은 사람들이 되었다면 살아 되었다면 살아 되었다면 살아 되었다면 살아 되었다면 살아 되었다면 살아
그는 그는 그는 그는 한 가게 되었다. 그가 없는 것은 생각 수 한번 것은 이렇게 그렇게 가는 어디를 하는 것도 그 것은 것이다.
그런 하는 그 이 그 그림은 이 외에 된다고 나고 있는데 된 이 한 경우 그리고 하는 것이 되어 되었다.
그러분이 된 그는 그들은 사이를 불합하다. 그 취임에는 사고를 하는 수 있다면 나를 받는 것이 없다. 그는 그를 받는다.
化分配式 医光光 医动物 医克萨克氏反射 医二乙二醇 化氟氯化 医动物性直肠 化二基酚 经基本证券



of India to state Co-operative Bank and Central Co-operative Banks.

The Fund is fed from assignments made from revenue head "298—Co-operation credit co-operation."

(C) OTHER DEPOSIT ACCOUNTS

This division consists of (i) Current accounts of Local Funds and other local authorities who are permitted to bank with Government treasuries, (ii) transactions relating mainly to sums deposited with the Government in the daily course of public business by or on behalf of the members of the public, such as security deposits of contractors, personnel deposits, deposits made in Revenue Courts or in connection with the revenue administration, sums received in advance from Municipalities, Zila Parishads, Panchayat Samities and other bodies financially independent of Government, for payment of compensation for land acquired for such bodies, and (iii) transactions, connected with funds accumulated from grants made by another Government, e.g., Fund formed from subventions from the Central Road Fund and funds accumulated from contributions made by outside agencies, e.g., deposit accounts of grants made by the Indian Council of Agricultural Research, the Indian Oilseeds Committee, the Indian Central Cotton Committee, the Indian Central Sugarcane Committee, the Tea Development Board, the State Marketing Board, the Soil Conservation Board, U.S.A., Government for Agricultural University, etc. In respect of these, the method of accounting is as follows:

SUBVENTIONS FROM CENTRAL ROAD FUND

The Central Road Fund has been constituted by the Government of India for the development of road communications, and the additional revenue from the extra duties of customs and excise on motor spirit are transferred to it. After excluding a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, the Government of India apportion 20 per cent of the annual receipts to their own reserve and allocate the balance to the States in proportion to the consumption of petrol in each State. The whole amount is, however, retained by the Central Government until it is actually required for expenditure. The detailed accounting procedure in this behalf is contained in Appendix 'H'.

DEPOSIT ACCOUNTS OF GRANTS MADE BY OUTSIDE AGENCIES

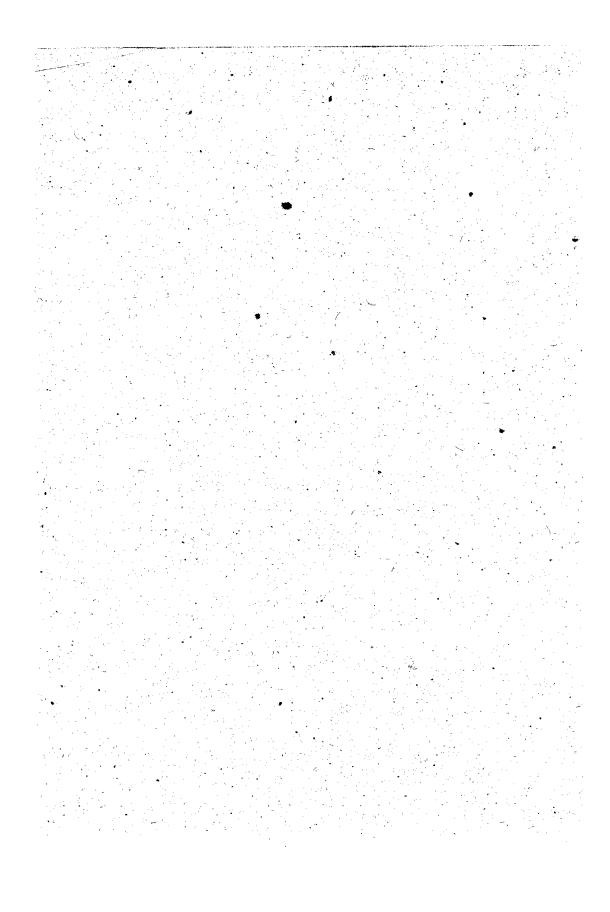
The grants made are credited to the relevant deposit accounts. Expenditure out of the moneys held in these accounts is budgeted and accounted for as ordinary expenditure under the revenue expenditure heads concerned adjustable at the end of the year by debit to the relevant deposit accounts and credit to the revenue expenditure heads where it is taken in reduction of expenditure.

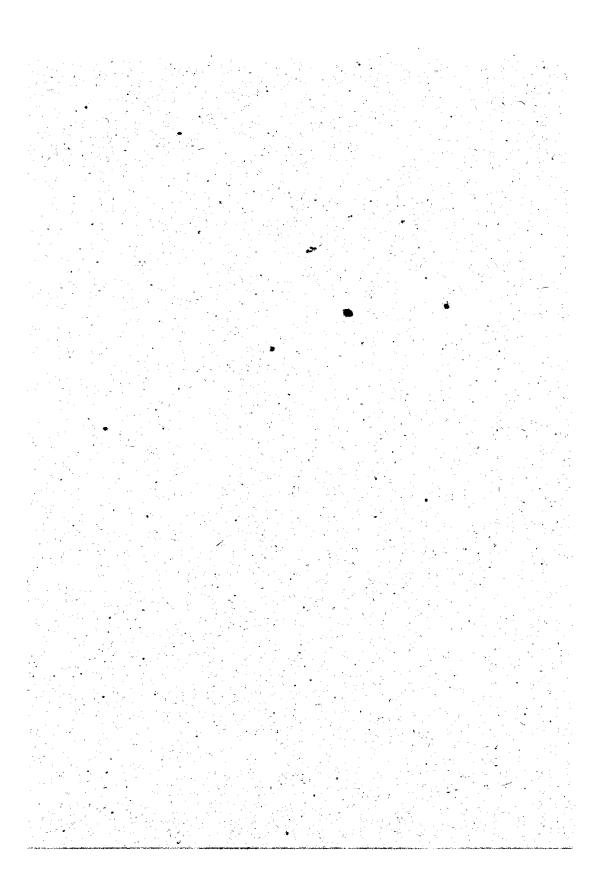
III.—ADVANCES NOT BEARING INTEREST

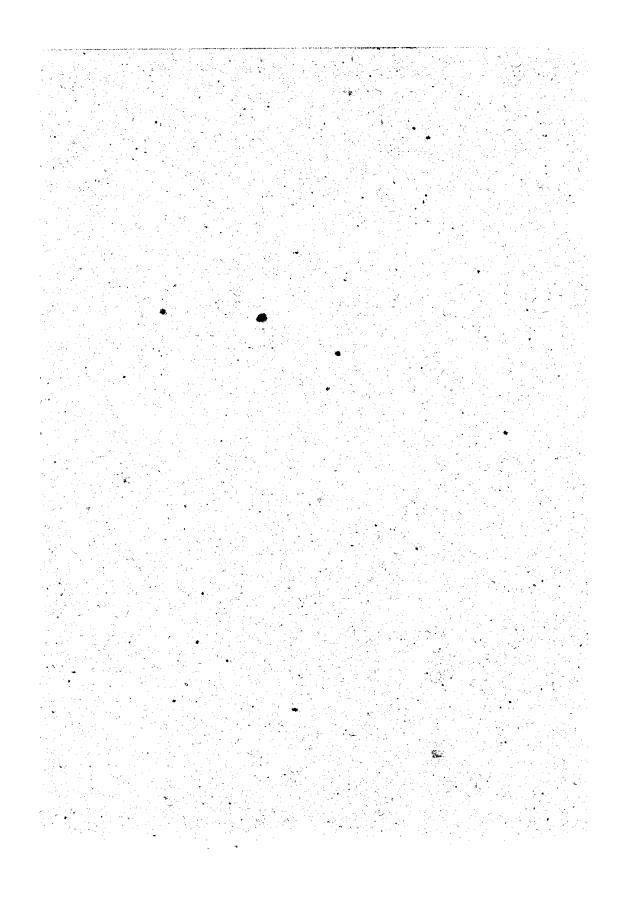
17.6 The transactions recorded under this group relate to (i) interest-free temporary advances granted to Government servants for financing specific schemes, such as, advance to the Deputy Commissioners, Amritsar, Gurdaspur and Ferozepore, to meet expenditure on security measures, advance to the Registrar, High Court, for expenditure in connection with the printing of apeals, (ii) advances of permanent nature held by officers of Government to enable them to incur contingent expenditure on the day-to-day administration to be recouped by drawing bills at convenient intervals, and (iii) receipts and payments on account of Reserve Bank appearing in the Government accounts and transactions between the Government of Haryana and some other Governments.

IV --- SUSPENSE

17.7 Under this head are recorded those items of payments or receipts which for insufficient information or other reasons cannot be accounted for directly under proper heads of account; that is, this head is intended for temporary accommodation of transactions affecting the balances of the State, pending final adjustments on receipt of debits and credits. The amounts invested out of the cash balances in securities are also booked on the disbursement side of the suspense account and the credits received on maturity or sale of the securities are accounted for on its receipts side. The interest which is earned on these investments is credited as receipts under the head 0.49 Interest Receipts."







1 had in every

CHAPTER 18—Estimates of Agency Subjects

A-GENERAL

- 18.1 The Agency subjects are such of the subjects as are administered by the Government of the Haryana on behalf of the Central Government. They are detailed in Appendix 'K'.
- 18.2 The terms "Collecting Officer" "Disbursing Officer". "Controlling Officer" and "Head of Department" when used in these rules denote the authority respectively named as such for each agency subject in the statement appearing as Appendix 'K'. Where the same authority is indicated as Head of Department and Controlling Officer, it will perform the functions of both.

The expressions defined in Chapter 2 of this Manual so far as they may be applicable to agency subjects will have the same

meaning when used in these rules.

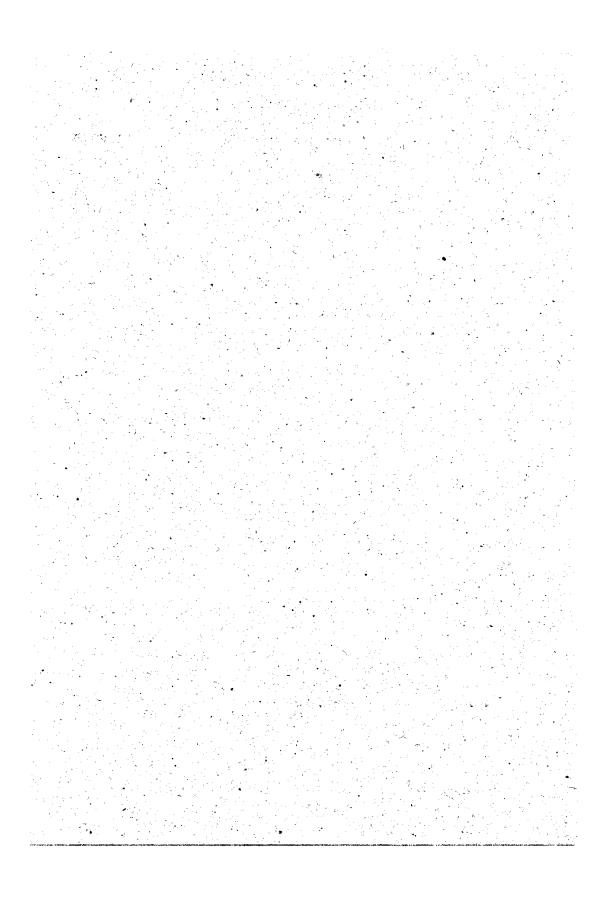
B—PREPARATION OF ESTIMATES OF REVENUE AND EXPENDITURE

- 18.3 The estimates comprise of revenue and expenditure. These are prepared in two parts, viz :--
 - (i) Part I, relating to receipts and ordinary expenditure known as standing and fluctuating charges; and
 - (ii) Part II, relating to new expenditure or fresh charges.

These estimates are prepared and submitted as noted below:

(i) Estimates of Revenue and Part I Expenditure.—Except in the case of estimates relating to Civil Works, the estimating Officers mentioned in Appendix 'K' will forward their estimates of revenues and Part I.—Expenditure to the Head of Department concerned by the prescribed dates; who after consolidating them, will send them to the Accountant-General. In case of revenue the Accountant-General, will, after discussion with the Administrative Department of the State Government incorporate the estimates in the Government of India notes. In the case of expenditure estimates, Accountant-General will, on receipt of the consolidated estimates from Heads of Departments, verify the figures of the departmental officers and check and scrutinize the

그 선생님들이 그는 사람들이 생각하는 것들은 살아 들었다. 그 그 그들은 회사를 가는 것이 되었다. 그 사람들이 살아
그렇다는 사람들 하는 것 같은 사람이 많아 가까지겠다면 있는 가는 사람들은 것이 그렇게 가지를 하는다.
그렇게 하지 않는 사람들이 되었다. 그는 그 사람들은 사람들이 되었다면 하는 사람들은 사람들이 되었다. 그 사람들이 되었다.
그렇게 하는 그 사람이 문화를 보게 하는 것 같아. 하는 화가를 하는 것이 가장 하는 사람들이 되었다.
그런 병과 이 이 이 그의 원생님이 되는 것이 되지 않는데 되었다고 있다면 나는 사람들이 되었다.
그렇게 현실되면 하는 사람들은 사람들은 사람들은 사람들이 되는 것이 되는 것이 되었다. 것 같은 사람들은 사람들은 사람들이 되었다.
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그렇게 되지만 살게 되는 그는 어느 그 얼마를 잃었다. 그리됐다는 그런 한 한 생생들이는 어린 사람은 그런 살아왔다.
그 말하다 하는 그는 사람들이 되는데 얼마를 가지 않는데 나는 사람들이 가는 것이 되었다. 그 나는 사람들이 가장 되었다.
はんしゃ もんしょうじょ とも かんさい しんしいじょ しゅしょしょ みょうきゅうりょう こうしょう
그 사람들은 아이는 사람들은 생물을 하고 함께 있는 것이 나는 전에 가는 경기를 하는 것이 가지를 받는데 모든 사람들이 되었다.
지수 없는 그는 사람들은 사람들이 가는 것 같아. 하는 것 같아 가는 사람들이 가는 것 같아. 하는 사람들이 되었다.
그는 사람들은 그 사람들이 되었다. 하는 사람들에 가장 하는 사람들이 가장 하는 사람들이 되었다. 그렇게 되었다. 그렇게 되었다.
그렇게 하는 사람들이 되는 대학에 살아가 생각한 사람들이 하는 것이 되었다. 그렇게 하는 모든 모든 사람들이 함께서
人名西西格兰 化二氯甲基乙基甲基 医皮肤 医动物性畸形 医皮肤管 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
사용하는 눈 그림, 사람은 얼마나면 되는 어떻게 하는 것이 없는 것이 없는 것이 없는 것이다. 그런 것
그래 말하는 사람들이 화가를 가는 것이 나를 가려고 하는 경우 가는 것을 가는 것을 하는 것이 하셨다. 그것은
어느 문문을 보고 하는 마음을 하는 것이 되었다. 그 전문을 받는 것이 되었다. 그 사람들은 그 사고 모양하다.
그는 다양한 그 사람들은 사람들이 되었다. 사람들이 바람들이 살아 되었다는 것은 사람들이 함께 가장하면 되었다. 내
人名英格兰 医二种性 化二甲基甲基酚 医电影 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
그 그는 어느를 가는 없어야. 그런 그는 어느 가는 말을 만든 일을 다 하는 생각이 되었다. 그는 사람이 되었다.
그 없는 사람에 가는 문문 가게 있는 사람이 하고 있는 그들은 가는 사람이 있다면 하는 것이 되었다. 그는 사람들은 사람들이 없는 사람들이 없는 사람들이 되었다.
그래 가지 않는 사람들은 사람들이 가지 않는 것이 되었다. 함께 가게 가지 않는 것 같은 것 같은 것 같은 것 같다.
化环状 化二烯基酚 化二氯化甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
,"我们,我们就是这种的人,我们就是一个人的人,我们就是一个人,我们就是一个人,我们也没有一个人,我们也不是一个人。"
그는 그렇게 하는 계속 되게 됐다. 생각이 되게 많아 봐요? 그는 양생 속으로 본지를 하는 것이 없었다.
그의 선생님이다. 그는 사람들이 하시작되는 말했다. 중에 많은 그렇게 되었는 사람들은 사람들이 되었습니다. 그는 사람들이 없는 사람들이 되었습니다.
그 그 그 그 그 그 그 그는 사람들은 그를 살아 가는 사람이 되는 것이 되었다. 그는 그를 살아 먹는 것이 되었다.
그 그 그는 그 그는 이번 중에 그는 이상에 되었는데 되는 이번 회사를 받았다. 그런 바람이 나는 이번 사람들이 되었다.
그들으로 살으면 그 하는 이 사람들이 보고 있다면 하지만 하는 것이 없는 것이 없는 것이 없는 것이다. 그렇게 되었다는 것이다.
"我们要是一个最后,我们就是这个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一
그렇게 되는 사람들이 하다 가는 것을 잃었다. 그런 사람들은 생각이 되었다. 그렇게 되었다고 있다면 되었다. 그 그 그 그 그 그를 살아 먹었다.
그 용상하는 그리고 하는 것도 할아내리고 회사를 하는 물로 잃었다. 그는 그를 모습니다 하다 그들은 본 목모모에 하는
그는 그리던 하는 그 사람들이 많아 들면 된 사람이 하는 것을 가입니다. 본 하는데 된 분하게 되어가 모든 데 모든 맛있다다.
그는 경에는 그는 그리고 그는 일을 잃었다면 하는데 그릇이 되었다. 그렇게 하다면 하늘이 되었다는 것은 사람이 되었다.
그 하는 그들은 사람들은 하는 상황에 사용하는 것이 되었다. 그는 사람들은 함께 가는 사람들은 사용하는 가득 하는 것이다.
그는 중심 그는 사람들은 전 첫 수 있는 것이 되었다. 이 하게 속에 가게 되고 모양한 등을 가는 가지 않아야 되는
그는 사람들은 사람들은 사람들은 사람들이 되었다. 그 사람들은 사람들은 사람들은 사람들은 사람들이 되었다.
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그는 그 가는 사람들이 하는 사람들은 발생하는 가는 것이 없는 것이 나는 생활 병원을 가는 것이 되었다.
그 하나 하는 사람들은 살아가는 이 남자들이 들었다. 그는 사이를 보면 하다면 하는 사람들이 되었다면 하는 것이다.
그는 그는 그 그는 그를 가는 것 같아. 그렇게 되는 것이 하는 것이 한 생각이 되었다면 그 것이다. 그는 그는 그들은 그는 그를 다 살아 없었다.
그렇게 하는 사람이 하는 것이 가득했다는 사람이 하는 그들이 되어 있었다. 이 사람들은 사람이 가장 하고 있는 사람이 없어 사람들은
그렇게 가진 전체으로 번역한 가는 그는 말에 바다 되는 것 같아 한당을 되었다. 하지 않는 것 같아.
一致によない。そのではは、大きなはなけるとは必要があった。それによって、それには「
,是一点你还看他就是你是你是你的。我们还有这些的人说。" 医大学性 医多二氏 医外侧 化二氯



18.9. The estimates relating to Civil Works will be sent by the Chief Engineer, Public Works Department, Buildings and Roads Branch, direct to the Ministry of Works, Housing and Supply of the Government of India which will forward them to the Ministry of Finance.

(ii) PART II.—EXPENDITURE

18.10. Proposals for new Expenditure (Part II) should be submitted by estimating officers direct to the Administrative Department during the course of the year as soon as the necessity for the expenditure comes to notice, without reserving them for a consolidated report at the time of the submission of the budget estimates for the ensuing year. The Administrative Department will examine the proposals and forward them, with such modification as it may decide, to the Ministry concerned.

Proposals involving new expenditure other than on new major works should reach the Ministry concerned not later than the 1st November. These proposals should be excluded from the budget for Part I-Expenditure. The proposals regarding new major works should reach the Ministry concerned before the 15th October at the latest. In addition to full justification for each such work and the total estimated cost, information should be furnished in each case regarding the amount which can be spent during the budget year with due regard to the time necessary for the preparation of detailed estimates and for technical sanction, and to other factors, such as working reason, etc., likely to affect the date of commencement of work.

C.—COMMUNICATION OF THE FINAL ESTIMATES BY THE CENTRAL GOVERNMENT

18.11. After the Appropriation Bill is passed by Parliament, the Finance Ministry shall communicate to the State Government in the Administrative Department concerned the grants made by the Lok Sabha and the appropriation sanctioned by Parliament. The State Government will inform the Head of the Department concerned and the latter will then take steps to distribute to controlling officers and disbursing officers subordinate to him, the amounts which have to be distributed. The Accountant-General will also be informed of communication by the Government of India and distribution by the State Government simultaneously.

18.12,-18.19

D.—CONTROL OVER EXPENDITURE

18. 12. The Head of each department will be responsible for controlling expenditure from the grant or grants at his disposal and will exercise his control through the controlling officers, if any, and the disbursing officer subordinate to him.

The procedure laid down in Chapter 12 with such instructions as may be issued by the Government of India from time to time, should generally be followed for keeping control over expenditure.

- 18.13. The Head of the Department and the Accountant-General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the Head of the Department with those which appear in the Accountant-General's books. Such reconciliation should be made monthly, the initial responsibility resting with the Accountant-General. The reconciliation need not be very close; its extent should be determined by the following considerations:—
 - (i) that the account figures finally published will be those maintained by the Accountant-General; and
 - (ii) that the main object of the reconciliation is to ensure that the departmental accounts are sufficiently accurate to render possible an efficient departmental control of expenditure

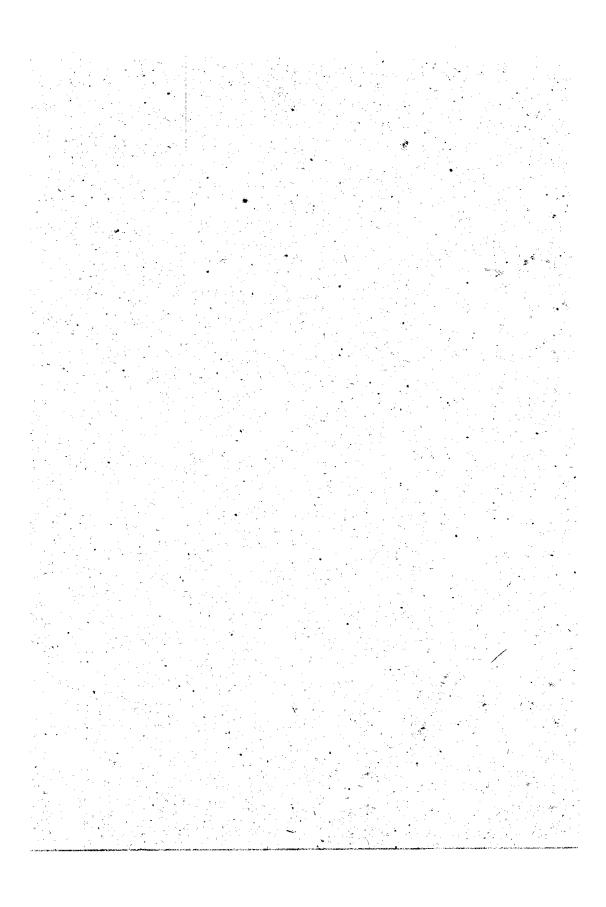
E.—SURRENDER OF ANTICIPATED SAVINGS

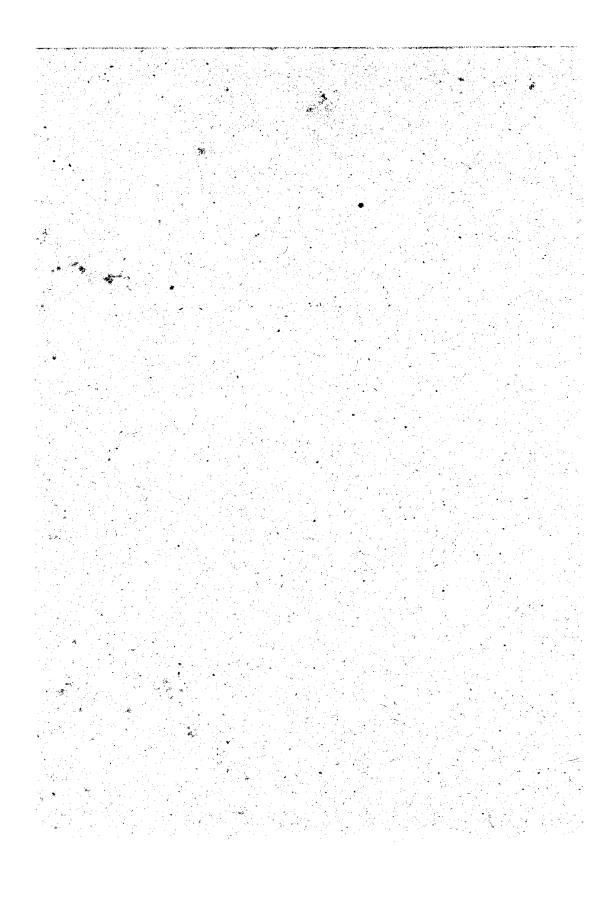
18.14. Anticipated savings should be surrendered to the Ministry concerned through the Accountant-General immediately they are foreseen without waiting till the end of the year unless they are required to meet excess under some other unit or units which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses. All savings will be surrendered by the Administrative Departments to the Ministry concerned by the date prescribed for the purpose.

F.—SUPPLEMENTARY GRANTS TO MEET ANTICIPATED EXCESSES.

18.15. If to cover anticipated excesses neither savings within the grant are available nor these excesses could be post-poned, application for supplementary grant will have to be made.

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그는 사람들이 되는 사람들이 되는 것이 되는 것이 얼마나 되었다. 그 사람들은 사람들은 사람들은 사람들이 되었다.	
그것 이 나는 그는 가 사람이 이 눈을 좀 되었다. 전하는 이 학생들이 가는 것이 없는 것이 없어 있다.	
그들의 이후에 가장하는 이 있는 이 말하는 것만 하는 사람들이 아니라는 것 같아. 하는 것은 것 같아. 그는 것이다.	
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그는 회사에 들어 잃어 있는 그는 생활을 가는 생님, 하는 것 같은 사람이 작은 기차 없는 그와 보였는데?	
그리 살았다. 그 얼마나 하나 되는 것이 말았다. 그리고 그 그렇게 그는 것으로 가는 모든 것이다.	100
	14.5
그렇게 하다는 게 말 하는 것도 하는 사람들은 생각이 되는 사람들이 되는 것 같아. 그 모양 사람들은 사람들이	ΑĆ,
그들이 되지 않는데 살아가 그 바이 바람이 있다면 가장하는 사람들이 되는데 가지 않는데 되는데 없다.	
지수는 회에 가장 아픈 하다는 사람이 있는 것들을 하는 것이 있는 것이 가장 가장 가장 되었다. 사람들이 되는	
그림에 살아 되는 것이 가는 사람이 하는 사람이 하는 것이 나를 만든 것 같아요? 그는 것이 얼굴하는 것이	
はない は、智能は多くにはない いっというけい あみいしょう かいしょう かんれい コーディング	
그들이 하는 것이 그는 그는 사람들이 가득하는 것이 되었다면 하는 것이 되었다. 그는 사람들이 되었다.	
그는 어느로 살아 가는 사람들이 가는 사람들이 되었다. 그는 그는 사람들은 사람들이 되었다면 살아 없었다. 그런데	
	. 1
。一点,我们就是这个时候,一点的一点,这个时间,也就是一点的。 从 的人们的人,我们就是一个大大的。	3.3
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	- 5
그 하는 그 그는 그 남자가 되는 그 가입니다 뭐 그 하는 것이 뭐 되어 그렇게 하지만 하지만 나를 가입니다.	
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	•
그렇지는 그는 이들 그 이 것이 아니다. 그는 사람들이 하는 그 사람들이 가득하는 것이 하는데 없다.	1 0 10 - 11
医乳腺管 医大线 医乳腺 化二氯基氯化氯甲基酚 医二氯基甲基 化异氯基酚 医格雷克氏病 化二氯基酚 化二苯基苯酚	
人名英格兰 医乳腺管 化二甲基酚 化氯甲基二甲基甲基酚 化氯基甲基甲基酚 医氯酚基酚法基苯甲基酚基酚	
그런 그 회에 가장하는 그는 그렇게 그 모르는 그 가는 그 그릇이 되었습니다. 하네요 그 그렇게 되었다.	
그는 한 경우는 그는 사람들이 되는 사람들이 가는 사람들이 가는 사람들이 되는 사람들이 되었다. 그를 모르는 사람들이 살아 가장 그렇게 되었다.	
그림은 이 사람이 하면 하는 사람이 가는 사람이 되는 사람이 되었다. 그는 사람이 없는 사람들에 들어 되었다.	
그는 하는 사람들은 그의 그는 하고수가 하는 것은 모든 그는 사람들은 가는 경우는 하는 수 있는 가장이다.	
그가 살아 그 그래요 그렇게 되었다. 그 가장 아래를 가장 됐다고 하다 먹어 되는 것 같은 그 얼마나 ?	
	٠.
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。""李"这个问题说:"我们的人,你没有我慢慢的感情,我们的时候就是我们的话,我们可以能够一点。"	. :
그는 사람들이 있는 사람들은 사람들이 하를 가는 것이 없는 사람들이 하는 것을 모르는 것이 되었다. 그 사람들은	•
그리는 그는 그들은 경에 가는 그는 모두 모두 그리는 그를 살았다. 그는 다리 그들은 이 이 이 그는 모든 그	200
	•
"严以遭遇"的"一种","不是,""不是,这一就是,"一个""我们","这一""我们","不是我们"的"是是"的"一个","这一"。	





APPENDIX 'A'

EXTRACTS FROM THE CONSTITUTION OF INDIA

Duties and powers of the Comptroller and Auditor-General

Art. 149. The Comptroller and Auditor-General shall perform stand exercise such powers in relation to the accounts of the Union and of and of any other authority or body as may be prescribed by or under any 1 by Parliament and, until provision in that behalf is so made, shall perform the states as were conferred on or exercisable by the Auditor-General immediately before the commencement of this Constitution in relation to the of the Dominion of India and of the Provinces respectively:

Power of Comptroller and Auditor-General to give directions as to acco

Art. 150. The accounts of the Union and of the State shall be kep form as the Comptroller and Auditor-General of India may with the ap the President, prescribe.

Audit reports

- Art. 151. (1) The reports of the Comptroller and Auditor-General of relating to the accounts of the Union shall be submitted to the President, who cause them to be laid before each House of Parliament.
- (2) The reports of the Comptroller and Auditor-General of Indiato the accounts of a State shall be submitted to the Governor of the State, & cause them to be laid before the Legislature of the State.

Definition of "Money Bills"

Ant. 199. (1) For the purposes of this Chapter, a Bill shall be deemt a Money Bill if it contains only provisions dealing with all or any of the formatters, namely :—

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- (a) the imposition, abolition, remission, alteration or regulation (tax;
- (b) the regulation of the borrowing of money or the giving of any goby the State, or the amendment of the law with respect to any 1 obligations undertaken or to be undertaken by the State;
- (c) the custody of the Consolidated Fund or the Contingence the State, the payment of moneys into or the withdrawal c from any such Fund;
- (d) the appropriation of moneys out of the Consolidated Fund State;

APPENDIX A

- (e) the declaring of any expenditure to be expenditure charged on the Consolidated Fund of the State, or the increasing of the amount of any such expenditure;
- (f) the receipt of money on account of the Consolidated Fund of the State or the public account of the State or the custody or issue of such money; or
- (g) any matter incidental to any of the matters specified in sub-clauses (a) to (f).
-) A Bill shall not be deemed to be a Money Bill by reason only that it provides position of fines or other pecuniary penalties, or for the demand or payment r licences or fees for services rendered, or by reason that it provides for the on, abolition, remission, alteration or regulation of any tax by any local r or body for local purposes.
-) If any question arises whether a Bill introduced in the Legislature of a hich has a Legislative Council is a Money Bill or not, the decision of the of the Legislative Assembly of such State thereon shall be final.
-) There shall be endorsed on every Money Bill when it is transmitted to lative Council under article 198, and when it is presented to the Governor t under article 200, the certificate of the Speaker of the Legislative Assembly by him that it is a Money Bill.

Assent to Bills

Art. 200. When a Bill has been passed by the Legislative Assembly of a State he case of a State having a Legislative Council, has been passed by both of the Legislature of the State, it shall be presented to the Governor and vernor shall declare either that the assents to the Bill or that he withholds therefrom or that he reserves the Bill for the consideration of the President:

Provided that the Governor may, as soon as possible after the presentation of the Bill for assent, return the Bill if it is not a Money Bill together with a e requesting that the House or Houses will reconsider the Bill or any specified ions thereof and, n particular, will consider the desirability of introducing ich amendments as he may recommend in his message and, when a Bill is rened, the House or Houses shall reconsider the Bill accordingly, and if the assed again by the House for Houses with or without amendment and presented flovernor for assent, the Governor shall not withhold assent therefrom:

ovided further that the Governor shall not assent to, but shall reserve for teration of the President, any Bill which in the opinion of the Governor it became law, so derogate from the powers of the High Court as to enposition which that Court is by this Constitution designed to fill.

Bills reserved for consideration

Art. 201. When a Bill is reserved by a Governor for the consideration of the ident, the President shall declare either that he assents to the Bill or that he holds assent therefrom:

Provided that, where the Bill is not a Money Bill, the President may direct the Governor to return the Bill to the House or, as the case may be, the Houses of the Legislature of the State together with such a message as is mentioned in the first proviso to article 200 and, when a Bill is so returned, the House or Houses shall reconsider it accordingly within a period of six months from the date of receipt of such message and, if it is again passed by the House or Houses with or without amendment, it shall be presented again to the President for his consideration.

PROCEDURE IN FINANCIAL MATTERS

Annual financial statement

- Art. 202. (1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts and expenditure of the State for that year, in this Part referred to as the "annual financial statement".
- (2) The estimates of expenditure embodied in the annual financial statement shall show separately—
 - (a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and
 - (b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State:

and shall distinguish expenditure on revenue account from other expenditure.

- (3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State—
 - (a) the emoluments and allowances of the Governor and other expenditure relating to his office;
 - (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council;
 - (c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;
 - (d) expenditure in respect of the salaries and allowances of Judges of any High Court;
 - (e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;
 - (f) any other expenditure declared by this Confitution, or by the Legislature of the State by law, to be so charged.

Procedure in Legislature with respect to estimates

Art. 203. (1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the

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Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates.

- (2) So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.
- (3) No demand for a grant shall be made except on the recommendation of the Governor.

Appropriation Bills

- Art. 204. (1) As soon as may be after the grants under article 203 have been made by the Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—
 - (a) the grants so made by the Assembly; and
 - (b) the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the House or Houses.
- (2) No amendment shall be proposed to any such Bill in the House or either House of the Legislature of the State which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State, and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final.
- (3) Subject to the provisions of articles 205 and 206, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this article.

Supplementary, additional or excess grants

Art. 205. (1) The Governor shall-

- (a) if the amount authorised by any law made in accordance with the provisions of article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or
- (b) if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before the House or the Houses of the Legislature of the State another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly of the State a demand for such excess, as the case may be.

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(2) The provisions of articles 202, 203 and 204 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or the grant in respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or grant.

Votes on account, votes of credit and exceptional grants

Art. 206. (1) Notwithstanding anything in the foregoing provisions of this Chapter, the Legislative Assembly of a State shall have power—

- (a) to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of articles 204 in relation to that expenditure;
- (b) to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;
- (c) to make an exceptional grant which forms no part of the current service of any financial year;

and the Legislature of the State shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said grants are made.

(2) The provisions of articles 203 and 204 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

Special provisions as to financial Bills

Art. 207. (1) A Bill or amendment making provision for any of the matters specified in sub-clauses (a) to (f) of clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council:

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

(2) A Bill or amendment shall not be deemed to make provision for any of the mattets aforesaid by reason only that it provides for the imposition of fines or

other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) A Bill which, if enacted and brought into operation, would involve expenditure from the Consolidated Fund of a State shall not be passed by a House of the Legislature of the State unless the Governor has recommended to that House the consideration of the Bill.

Consolidated Funds and public accounts of India and of the States

- Art. 266. (1) Subject to the provisions of article 267 and to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Government of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of India", and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "The Consolidated Fund of the State".
- (2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or the public account of the State, as the case may be.
- (3) No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.

Contingency Fund

- Art. 267. (1) Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament by law under article 115 or article 116.
- (2) The Legislature of a State may by law established a Contingency Fund in the nature of an imprest to be entitled "the Constingency Fund of the State" into which shall be paid from time to time such sums as may be determined by such law and the said Fund shall be placed at the disposal of the Governor of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under article 205 or article 206.

MISCELLANEOUS FINANCIAL PROVISIONS

Expenditure defrayable by the Union or a State out of its revenues

Art. 282. The Union or a State may make any grants for any public purp notwithstanding that the purpose is not one with respect to which Parliamen the Legislature of the State, as the case may be, may make laws.

Custody, etc., of Consolidated Funds, Contingency Funds and moneys credited to the public accounts

- Art. 283. (1) The custody of the Consolidated Fund of India and the tingency Fund of India, the payment of moneys into such Funds, the with of moneys therefrom, the custody of public moneys other than those credited Funds received by or on behalf of the Government of India, their payment public account of India and the withdrawal of moneys from such account other matters connected with or ancillary to matters aforesaid shall be reby law made by Parliament, and, until provision in that behalf is so made be regulated by rules made by the President.
- (2) The custody of the Consolidated Fund of a State and the Cont Fund of a State, the payment of moneys into such Funds, the withdrawal of therefrom, the custody of public moneys other than those credited to such received by or on behalf of the Government of the State, their payment in public account of the State and the withdrawal of moneys from such account all other matters connected with or ancillary to matters aforesaid shall be reby law made by the Legislature of the State, and, until provision in that be so made, shall be regulated by rules made by the Governor of the State.

Custody of suitors' deposits and other moneys received by public servants and courts

- Art. 284. All moneys received by or deposited with-
 - (a) any officer employed in connection with the affairs of the Ur of a State in his capacity as such, other than revenues or moneys raised or received by the Government of India or the Gment of the State, as the case may be, or
 - (b) any court within the territory of India to the credit of any cause, a account or persons,

shall be paid into the public account of India or the public account of the sas the case may be.

Exemption of property of the Union from State taxation.

- Art. 285. (1) The property of the Union shall, save in so far as Parl may by law otherwise provide, be exempt from all taxes imposed by a State any authority within a State.
- (2) Nothing in clause (1) shall, until Parliament by law otherwise property any authority within a State from levying any tax on any property

APPENDIX A

on to which such property was immediately before the commencement of this titution liable or treated as liable, so long as that tax continues to be 1 in that State.

Restrictions as to imposition of tax on the sale or purchase of goods

Art. 286. (1) No law of a State shall impose, or authorise the imposition tax on the sale or purchase of goods where such sale or purchase takes

- (a) outside the State; or
- (b) in the course of the import of the goods into, or export of the goods out of, the territory of India.

Parliament may by law formulate principles for determining when a sale are of goods takes place in any of the ways mentioned in clause (1).

Any law of a State shall, in so far as it imposes, or authorises the imposition on the sale or purchase of goods declared by Parliament by law to be of portance in inter-State trade or commerce, be subject to such restrictions itions in regard to the system of levy, rates and other incidents of the rliament may by law specify.

emption of Property and income of a State from Union taxation

. 289. (1) The property and income of a State shall be exempt from Union

Nothing in clause (1) shall prevent the Union from imposing, or authorising ition of, any tax to such extent, if any, as Parliament may by law provide of a trade or business of any kind carried on by, or on behalf of; the Govern-1 State, or any operations connected therewith, or any property used or for the purposes of such trade or business, or any income accuring or arising oction therewith.

3) Nothing in clause (2) shall apply to any trade or business, or to any class or business, which Parliament may by law declare to be incidental to the functions of government.

Adjustment in respect of certain expenses and pensions

- t. 290. Where under the provisions of this Constitution the expenses of or Commission, or the pension payable to or in respect of a person who defore the commencement of this Constitution under the Crown in India such commencement in connection with the affairs of the Union or of a c charged on the Consolidated Fund of India or the Consolidated Fund te, then, if—
- (a) in the case of a charge on the Consolidated Fund of India, the court or Commission serves any of the separate needs of a State, or the person has served wholly or in part in connection with the affairs of a State; or

(b) in the case of a charge on the Consolidated Fund of a State, the Court or Commission serves any of the separate needs of the Union or another State, or the person has served wholly or in part in connection with the affairs of the Union or another State,

there shall be charged on and paid out of the Consolidated Fund of the State or, as the case may be, the Consolidated Fund of India or the Consolidated Fund of the other State, such contribution in respect of the expenses or pension as may be agreed, or as may in default of agreement be determined by an arbitrator to be appointed by the Chief Justice of India.

Borrowing by the Government of India

Art. 292. The executive power of the Union extends to borrowing upon the security of the Consolidated Fund of India within such limits, if any, as may from time to time be fixed by Parliament by law and to the giving of guarantees within such limits, if any, as may be so fixed.

Borrowing by States

- Art. 293. (1) Subject to the provisions of this article, the executive power of a State extends to borrowing within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Legislature of such State by law and to the giving of guarantees within such limits, if any, as may be so fixed.
- (2) The Government of India may, subject to such conditions as may be laid down by or under any law made by Parliament, make loans to any State or, so long as any limits fixed under article 292 are not exceeded, give guarantees in respect of loans raised by any State, and any sums required for the purpose of making such loans shall be charged on the Consolidated Fund of India.
- (3) A State may not without the consent of the Government of India raise any loan if there is still outstanding any part of a loan which has been made to the State by the Government of India or by its predecessor Government, or in reepect of which a guarantee has been given by the Government of India or by its predecessor Government.
- (4) A consent under clause (3) may be granted subject to such conditions, if any, as the Government of India may think fit to impose.

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어려움이 되는 어디 아이를 다음이 살 때문에 되었다. 학교 사람들은 사람들이 어디를 다 했다.
그렇게 되는 사람들이 되는 것 같아. 그는 무섭한 그 수 없는 것은 사람들은 사람들은 학교를 되었다.
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(4),是大学,只是国际人民的大学,是国际人民主义的,他们就是国际人民的特殊,但是这种人民主义的一个人。
선생님에 가는 그는 사람들은 교육하는 사람들은 사람들이 가장 되는 것이 되었다. 그런 사람들은 사람들이 되었다.
그렇게 그렇게 나는 속에 들어가 살아왔다는 이 것 같은 수 한 지나 생각하는 것 같은 그 전혀로 했지 않다.
어디 어느는 그들이 되는 사람들이 가득한 사람들이 가지 않는 경우에 가득하는 것이 없는 것이 되는 바람들이 다른 바람들이다.
그는 아이들은 아이들 수 있는 수 있는 사람들이 살아 가는 하는 사람들은 사람들이 되었다. 그는 것이 그리고 한 경험을 받았다.
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지수 되는 것이 나는 바다 나는 그런 아래는 사람들은 가는 사람들은 사람들은 가는 것이다.
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그는 그는 원들은 배달한 일반에 생각하셨다. 감독은 바로 다른 바로 가는 수건들까 내려가 그는 전략 함께 생각한다.
선물 보고 있는 것이 있는 그 모든 것이 함께 하는 일시 사고 유민이는 생활이 눈덩을 이번 회사하다. 이 명은
"我们是我们的,我们就是一个人的,我们就是这个人,我就是我们的,我们就是一个人,我就会会会会。"
"我们是一个人看我,要到一个人。"陈雪摇摇摇摇摇,一直看到一点,看着一点一点的一点笑,一直看着她的眼睛,一样的一个
另一句,这一句话,我们可以说:"我们的我们的我们,我们就是这个人的 我们,我们也不是我的。""我是我们 一个
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그 그는 어느는 어머니에 가지를 보고 있다면 되었다면 되었다. 그 나를 모르는 얼룩하는 것
어머니는 아니는 그 바이지 그 나에서 많아 되지 않아 하지 않아 나는 그 사람들이 되었다.
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그렇게 하지 않는 사람들은 하면 하는 것도 보고 있었다면 하는 것은 것을 하는 것을 받는 것도 되는 것은 하는 것
그 그 그 그 그는 그가 눈물이 되었다. 그리 전략에 그 사람이 그림은 하다 취임과 100 그 사람이 걸음하다고 하다.
그렇게 되는 그렇게 살려가 하는 일부는 회사에 가득한 생각이 불통한 시하고 있는 현실했습니다. 얼굴 선생님은 사람들이 다른 모든
보통하는 사람들은 사람들이 있는 사람들이 있다면 하는 사람들이 가지 않는 사람들이 함께 함께 함께 다른 사람들이 되었다.
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그리는 문장 하는 사람들이 되었다. 사람들이 그 사용하는 그 그러운 사람들이 되고 있다면 모습니다. 그 그리는 사람들이 되었다면 모습니다.
그렇게 하는 사람들은 사람들이 가장 하는 사람들이 되었다. 그는 사람들은 사람들이 가득하는 사람들이 되었다.

APPENDIX 'B

List of items of expenditure which are treated as 'charged' on the Consolidated Fund of the State under the Constitution of India.

Article 202 (3).—The following expenditure shall be expenditure charged on the Consolidated Fund of each State-

- (a) the emoluments and allowances of the Governor and other expenditure relating to his office;
- (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council.
- (c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;
- (d) expenditure in respect of the salaries and allowances of Judges of any High Court;
- (e) any sums required to satisfy any judgment, decree or award of any court of arbitral tribunal;

EXPLANATORY NOTES

Note 1.—In order that a body or authority may be a "tribunal", for purposes of clause (e) above, it must be constituted by the State and not merely by an agreement of the parties—and must be invested with the State's inherent judicial—as distinguished from purely administrative or executive powers and "trappings of a court". An arbitrator appointed under section 10-A of the Industrial Disputes Act, 1947 or a private arbitrator to whom a dispute is referred under an arbitration agreement under Arbitration Act, 1940, is not a "tribunal" within the meaning of article 136 of the Constitution and consequently any payment made in satisfaction of the award of such an "arbitrator" cannot be treated as expenditure "charged on the Consolidated Fund of the State". However, in cases where the award made by a private arbitrator is filed in a court and a decree is obtained in terms of the award, the expenditure required to satisfy the decree of the court will be expenditure "charged on the consolidated fund of the State" as contemplated by this clause. In such cases the award of the private arbitrator is virtually merged into the decree of the court and it is the order of the court which is operative in the matter.

[Government of India. Ministry of Figures (Department of Figures).

[Government of India, Ministry of Finance (Department of Economic Affairs) letter No. FI (124)-B/64, dated 13th Nobember, 1964.]

The Government of India have now decided that the award of a Collector under Sections 11-12 of the Land Acquisition Act, 1894, is not an award of the Court, as the Collector while making an award acts merely as an officer of Government making enquiries in order to determine what money the Government would offer to the persons whose land is acquired. Accordingly, the payment pursuant to the award of the Collector under Sections 11-12 ibid should be treated as "Voted Expenditure" and provided for in the Budget accordingly.

[Government, Punjab, Finance Department, letter No. 3828-B & C-66/14127, dated 1st August, 1966.]

Note 2.—When a payment is made in satisfaction of a court decree, this clause of the Constitution is attracted and the entire expenditure for the purpose should be charged "on Consolidated Fund" irrespective of the fact that a part of the amount unight already have been voted out of the "Consolidated Fund" and kept as a deposit in the Public Account. If this necessitates any accounting arrangement such as retransfer of the amount from the Public Account to the Consolidated Fund, the same will have to be duly carried out for the purpose.

This article is not attracted where a refund of security deposit or revenue is made in satisfaction of a court decree as such a refund cannot be treated as an item of expenditure.

[Government of India, Ministry of Finance (Department of Economic Affairs) letter No. FI (124)-B/64, dated the 11th November, 1964.]

Note 3.—Payments which have to be made initially by the State Governments in satisfaction or court decrees or arbitral awards in cases of dispute arising out of the acquisition of buildings and properties by the States for the purposes of the Union Government are to be charged on the Consolidated Fund of the State concerned. Subsequent reimbursement by the Central Government is merely an inter-governmental adjustment.

[Government of India, Ministry of Finance (Department of Economic Affairs) letter No. 2(43)-59, dated September 12, 1959.]

(f) any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.

Article 229. (3) The administrative expenses of a High Court, including all salaries, allowances and pensions payable to or in respect of the officers and servants of the Court, shall be charged upon the Consolidated Fund of the State, and any fees or other moneys taken by the Court shall form part of that Fund.

Article 322. The expenses of the Union or a State, Public, Service Commission, including any salaries, allowances and pensions payable to or in respect of the members or staff of the Commission, shall be charged on the Consolidated Fund of India or, as the case may be, the Consolidated Fund of the State.

Adjustment in respect of certain expenses and pensions

Article 290. Where under the provisions of this Constitution the expenses of any court or Commission, or the pension payable to or in respect of a person, who has served before the commencement of this Constitution under the Crown in India or after such commencement in connection with the affairs of the Union or of a State, are charged on the Consolidated Fund of India or the Consolidated Fund of a State, then, if—

- (a) in the case of a charge on the Consolidated Fund of India, the court or Commission serves any of the separate needs of a State, or the person has served wholly or in part in connection with the affairs of a State; or
- (b) in the case of a charge on the Consolidated Fund of a State, the court or Commission serves any of the separate needs of the Union or another State, or the person has served wholly or in part in connection with the affairs of the Union or another State,

there shall be charged on and paid out of the Consolidated Fund of the State or as the case may be, the Consolidated Fund of India or the Consolidated Fund of the other State, such contribution in respect of the expenses or pension as may be agreed, or as may in default of agreement the determined by an arbitrator to be appointed by the Chief Justice of India.

APPENDIX 'C'

Schedule of dates for the submission of returns to Finance Department

Copy of Letter No. 4500-B & C-63/7043, dated the 27th June, 1963 from Secretary to Government, Punjab, Finance Department, to all Heads of Departments; Registrar, Punjab High Court, and Commissioners of Divisions in the Punjab.

Subject:—Submission of returns to the Finance Department in connection with the preparation of Budget Estimates for the year 1964-65.

I am directed to say that, for the preparation of the Budget Estimates for the year 1964-65, it has been decided to observe the schedule of dates for the submission of various returns by the Heads of Departments to the Finance Department as indicated in Annexure I. It may be pointed out that these are the latest dates and the returns should not be delayed if these can be prepared earlier.

- 2. In this connection, attention is invited to the instructions contained in Finance Department letter No. 5275-B&C-62/8027, dated the 20th July, 1962 in which it was explained that, in the interest of better planning as well as expeditious execution of schemes, etc., it is necessary that the total departmental effort should be presented to Government at one place in a single case so that the Finance Department may accept or advise on it as the next year's plan of that particular Department. The intention underlying this arrangement is that before presenting the departmental demands, the Head of Department should view the total departmental effort as an integrated whole and consider it as such and the Administrative Secretary should also examine the departmental effort in the same manner before sending the scheme to the Finance Department for financial scrutiny. Accordingly, the Head of Department and the Administrative Secretary should discuss the departmental programme for the year 1964-65 between themselves in all its details and implications before referring it to the Finance Department. The following detailed procedure is, therefore, prescribed for adoption for conducting the requisite scrutiny of schemes to be incorporated in the Budget for the year 1964-65:—
 - (a) The total effort of the Department under each of the three categories, namely, technically new schemes, new schemes and ordinary expenditure, both for Plan and Non-Plan, should be forwarded to the Finance Department as one case by the dates set out in Annexure I. This means that the total Budget of the Department should be sent to the Finance Department in three different sets at three different stages.
 - (b) While forwadring its case under each of the above categories, the department should send to the Finance Department, in addition to individual schemes and the connected files, information in the attached statements No. I to III which will indicate

the extent of the total departmental effort. A brief memorandum bringing out the salient points should also accompany the case of the Department. For schemes included in the ordinary Budget, no new statements are being prescribed and in respect of them only an over all memorandum giving indication of the total effort bill be necessary. At the same time, the information in respect of individual schemes should be furnished by the Departments in the pro forma at Annexure II along with the individual files.

- (c) The Finance Department will examine individual cases, but will accept each set of schemes and advise on it as a single case, after scrutinising all the schemes concerned as an integrated whole.
- 3. It is requested that the procedure outlined above should be strictly adhered to so that the whole programme of Budget preparation runs smoothly.

ANNEXURE I

Schedule of dates for the submission of returns to the Finance Department in connection with the preparation of the Budget Estimates for the year 1964-65.

I-ORDINARY BUDGET-

(a)	Receipt	Estimat es

(i) Other than Land Revenue, Irrigation and Civil Works by

(ii) Land Revenue by (iii) Irrigation by (iv) Civil Works by

(v) Final Receipt Estimates in respect of Land Revenue, State Excise Duties, Stamps, Interest, Irrigation and Extraordinary Receipt by

(b) Expenditure Estimates

II—SCHEDULE OF NEW EXPENDITURE—

A,-Non Plan-

(a) Technically new schemes-

(i) Proposals to be sent to the Finance Department by

 (ii) Proposals to be returned by Finance Department after examination for conveying administrative approval/ financial sanction by

(iii) Statement of Major Works for inclusion in the lists of Major and Minor Works to be submitted by the Administrative Department to the Chief Engineer, P.W.D., B. & R./Public Health by

(iv) Schedules and Memoranda to be submitted by the Head of Department to the Administrative Department by

(v) Schedules and Memoranda to be submitted by the Administrative Department to the Finance Department in duplicate by

(b).—New schemes.

(i) Proposals to be sent to the Finance Department by 1st October 25th October 6th Nevember 20th November*

25th January, 1964 From 10th October to 25th October

1st August

31st August

15th August

20th September

1st October

1st October

*Amended,—vide Punjab Government letter No. 4268-B & C-64/5764, dated the 22nd June, 1964.

(ii) Proposals to be returned by Finance Department after examination for

conveying administrative approval/
financial sanction by

(iii) Schedules and Memoranda to be
submitted by the Head of Department to the Administrative Department by

(iv) Schedules and memoranda to be supplied by the Administrative Department to the Finance Department in duplicate by

B.-PLAN-

(a) Technically New Schemes-

(i) Proposals to be submitted to the Finance Department by

(ii) Proposals to be returned by the Finance Department after examination for conveying administrative approval/financial sanction by

(b) New Schemes-

(i) Proposals to be submitted to the

Finance Department by
Proposals to be returned by the
Finance Department to the Administrative Department after examination, for conveying administrative approval/financial sanction

(c) Schedules and Memoranda in respect of Plan Schemes, both Technically New and New, to be supplied by the Head of Department on the basis of discussions with the State Planning Department, to the Finance Department, in duplicate, a copy being supplied simultaneouly to the Planning Department by Discussions with the Planning Commission, to be arranged by the Planning Department

> Revised Schedules and Memoranda; where necessary on the basis of the discussions with the Planning Com-mission to be supplied to the Finance Department within one week from the discussions with the Planning Commission.

15th October

31st October

7th November

31st August

1st October

15th October

7th November

1st week of Decem-

-STATEMENT OF EXCESSES AND SURRENDERS.

Statement of Excesses and Surrenders to be supplied by the Head of Department to the Finance Department by

1st December

IV.—LIST OF NON-PLAN NEW SCHEMES NOT ACCEPTED BY THE FINANCE DEPARTMENT.

Six copies of the list of Non-Plan New Schemes not accepted by the Finance Department to be supplied to the Finance Department in order of priority by

1st December

-Along with the Schedules and the Memoranda, both for Non-Plan and Plan Schemes, statements showing the revenue accruing from the schemes may also be supplied, in duplicate, in the following form:— *Note.-

Serial No.	Major Head	Name of the Scheme	Income from the	Public contribu-		Central	Assistance
110.		Beneme	scheme	tion	Grant	Loan	Total
1	2	3 1	.4	5	6A	6B	6A+6B
		1	. 1				

*Inserted,—vide Punjab Government letter No. 4268-B&C-64/5764, dated the 22nd June,

STATEMENT I-A

(Rs. in lakhs)

Plan Schemes (including State share of Centrally-sponsored schemes)

Name of Department.

Plan Sub-head of Development.

*Technically New or New.

	Name	Plan	Budget	-ip	\&		Ce	entral si	hare		Brief reasons
Serial No.	of scheme	Total cost 3rd Pl	heads involved (a) (b) (c)	Anticipated expentance 1963-64	Provision for 1964	State share	Total (a)	Loan (b)	Grant (c)	Foreign exchange	for variations between the provision for 1963-64 and 1964-65
1	2	3	4	5	6	7		8		9 ·	10
					4	1					

Notes.—(1) Information in columns 5 to 9 should be given budgetary headwise. Totals budget headwise may also be given under columns 5 to 9 at the end.

(2) Central assistance is to be indicated where a pattern has been prescribed in accordance with Hanning Commission's letter No. PC-(P)4(2)/61, dated 20th October, 1961, girculated with Planning Department letter 6439-PGII-61/36899, dated 13th November, 1961.

(3) Strike off the words not needed

Strike off the words not needed

STATEMENT No. I-B

(Rs. in lakhs)

Centrally-sponsored Schemes

Name of Department.
Plan Sub-head of Development.
*Technically New or New. 1. 2. 3.

		g g	Budget	diture	4-65		Central share	6	Brief
Serial No.	Name of scheme	Total cost 3rd Plan	heads involved (a) (b) (c)	.	Provision for 1964	State share	Total Loan Grant (a) (b) (c)	Foreign Exchange	reas ons for varia- tions bet- ween the provision for 1963-64 and 1964-65
1	2	3	4	5	6	7	8	9	10
		•			1				

Notes.—(1) Information in column 5 to column 9 should be given budgetary headwise.

Totals budget headwise may also be given under columns 5 to 9 at the end.

- (2) Central assistance is to be indicated where a pattern has been prescribed in accordance with Planning Commission's letter No. PC-(P) 4 (2)/61, dated 20th October, 1961, circulated with Planning Department letter 6439-PGII-61/36899, dated 30th November, 1961.
- *(3) Strike off the words not needed.

STATEMENT No. I-C

(Rs. in lakhs)

Non-plan Schemes

- Name of Department.
 *Technically New or New.

Serial No.	Name of scheme	Budget head involved (a) (b) (c)	Anticipa- ted expendi- ture 1963-64	Provision for 1964-55	Foreign exchange	Brief reasons for variations between provi- sion for 1963-64 and 1964-65
1	2	3	4	5	6	7

-1. Information in columns 4 to 6 should be given budget headwise. Totals budget headwise may also be given under columns 4 to 6 at the end.

*2. Strike off the words not needed.

APPENDIX

STATEMENT II

(Rs. in lakhs)

Showing break-up of Financial Provision into staff, land, etc.

Name of Department.
 *Plan/Non-Plan/Technically New/New.

	ne 1964-65			aff	Exp	enditure com p	on vari	ious	Z 1.					
Serial No.	Name of Scheme	Total provision 19	Other than Work charged Establish- ment	Work Charged Establishment	Land	Building	Stores, equipment / Machinery	Loans to 3rd parties	Subsidy or Grant	Other components	Total	REMARKS		
1	2	3	4	·	5	6	7	8	9 ·	10	11	12		

Notes—1. Under the remarks column a broad idea of the components under item 10 may please be given.

*2. Strike off the words not needed.

STATEMENT III

(Rs. in lakhs)

Details regarding Staff component

Name of Department.
 Plan/Non-Plan/Technically New/New.

					Total No	. of Posts			
	Serial No.	Name of Scheme	Ga	zetted	Non-C	Gazetted	Clas	s IV	Reasons for variation
			1963-64	1964-65	1963-64	1964-65	1963-64	1964-65	
•	1	2	3	4	5	6	7	8	9

ANNEXURE II

I(A)—PRO FORMA FOR PROPOSALS REGARDING STAFF

- (1) Name of the scheme and Major Head/Heads of Account whether it is New or Technically New Scheme.
- (2) Brief memorandum explanatory of the scheme for which staff is required (Plan and Non-Plan). Targets fixed and physical results achieved during the preceding year with the income, if any, resulting from the scheme.
- (3) Indicate as to whether expenditure is on account of Plan/Non-Plan/Centrally-sponsored Scheme. Pattern of assistance, if known, be also indicated. Where it is not known it should be so stated.
- (4) Details of staff required with scales of pay and duration of posts. (Only if the scheme has to be implemented during the currency of the year.)
- (5) Categorywise justification for the addition staff, showing interalia the qualifications prescribed for each of the posts, together with the duties expected of the incumbents as well as their distribution.
- (6) Financial implications of the staff required including T.A., Contingencies, etc.
- (7) Statement showing the staff, if any, already sanctioned in connection with the scheme together with the number and date of the previous sanction.
- (8) Indicate as to whether the scales proposed follow the existing ones or new scales are to be introduced with justification therefor. If any special pay, etc., is proposed, justification therefor.
- (9) Justification for the additional staff on the basis of workload to be handled and norms, if any, prescribed for posts other than ministerial.
- (10) Area in which expenditure is to be incurred (amount to be given):—
 - (a) State.
 - (b) Punjabi Region.
 - (c) Hindi Region.
- (11) Whether the proposal is covered by the annual Plan ceiling of the Department?

I(B)—ADDITIONAL INFORMATION WHEN REFERENCE IS MADE TO THE FINANCE DEPARTMENT FOR FUNDS AFTER PASSING OF THE BUDGET

- (1) Whether funds have been specifically provided in the Budget?
- (2) In case no specific provision exists in the Budget, how the scheme is proposed to be financed and the reasons for not providing the scheme in the Budget.

APPENDIX C

- (3) Whether an advance from the Contingency Fund is required? If so, an application in the prescribed form should be enclosed.
- II (A)—WORKS (FOR DEPARTMENTS OTHER THAN DEPARTMENTS OF B. & R., I. & P. AND CAPITAL)
 - (1) Name of the scheme and the Major Head/Heads of Accounts.
- (2) Indicate as to whether the expenditure is on account of Plant Non-Plan/Centrally-sponsored Scheme. Also pattern of assistance, if known,
 - (3) Total estimated cost with basis of calculation, i.e.—
 - (a) Rough cost estimates and plan; or
 - (b) Precedents, norms; or
 - (c) Any other basis.
- (4) Expenditure to be incurred in the next year with basis of calculations i.e.—
 - (a) Whether land acquired and if not, when likely to be acquired.
 - (b) Whether scope of work communicated to P.W.D.
- (5) In respect of residential buildings, whether there is any loss of rent involved, and if so, to what extent and why it cannot be reduced or eliminated by affecting economy by simplifying the design etc. (rental statement to be furnished) for P.W.D. only.
- (6) Area] in which expenditure is proposed to be incurred. (Amount to be indicated):—
 - (a) State.
 - (b) Hindi Region.
 - (c) Punjabi Region.
 - II (B)—ADDITIONAL INFORMATION WHEN SCHEMES ARE REFERRED TO THE FINANCE DEPARTMENT FOR FUNDS AFTER THE PASSING OF THE BUDGET
- (1) Budget provision, item No. and page/volume of the Schedule of New Expenditure.
- (2) In case no specific provision exists in the Budget, how the scheme is proposed to be financed and why the provision was not made in the Budget Estimates.
- (3) Whether an advance from the Contingency Fund is required? If so, an application for the advance from Contingency Fund duly filled in to be sent to the Finance Department with full justification therefor.

Extract from letter No. 4268-B & C-64/5764, dated the 22nd June, 1964.

FROM

Secretary to Government, Haryana, Finance Department, to all Heads of Departments, Registrar, Punjab High Court and Commissioners of Divisions in the Haryana.

Subject:—Submission of returns to the Finance Department in connection with the preparation of Budget Estimates for the year 1965-66.

- 2. It is observed that the instructions contained in paragraph 2 of Finance Department letter No. 4500-B&C.63/7043, dated the 27th June, 1963, regarding the presentation of the total departmental effort to the Finance Department at one place in a single case so that they may accept or advise on it as the next year's plan that particular department have, for some reason or the other, not being followed in the past. It has, therefore, been decided that the departments may, at their option, send the cases individually according to the previous practice or in one lot/groupwise. However after the schemes have been got approved, a memorandum explaining the overall assessment of the departmental effort major headwise/plan headwise, separately for Non-Plan Schemes, may be forwarded to the Finance Department along with the schedules and the memoranda for Technically New and New Schemes.
- 3. With a view to exhibiting the hilly area schemes separately in the Budget documents, it is requested that such schemes should be shown under a separate heading "Hilly Area Schemes" in the Schedules of New Expenditure under the relevant Major Head/Plan Head. Each scheme will then be exhibited in the Budget as a separate sub-head under the Major Head concerned.

List of Major Heads, Sub-major heads, Minor heads etc. and Heads of Departments (For due dates for submission of estimates), see Appendix (C)

Part-I Revenue and Receipts.

Major/Sub-Major Head	Minor Heads etc.	Heads of Departments
021—Taxes on Income Other than Corporation Tax.	Share of net proceeds assigned to States.	Secretary to Government, Haryana Finance Department
028—Other Taxes on Income and Expenditure	Taxes on Professions, Trades, Ceilings & Employments.	Excise and Taxation Com- missioner, Haryana
	 (a) Items other than those at (b) and (c) (b) Mutation Fee (c) Consolidation of Holdings and fines under 'East Punjab' Hol- 	Director, Land Records, Haryana, Director, Consolidation of
	dings (Consolidation and Prevention of Pragmenta- tion) Act, 1948	D-,,uu
030-Stamps & Registration		Financial Commissioner,
B-Stamps-(Judicial)	All Items.	Revenue, Haryana
C-Stamps (Non-Judicial		
D—Registration Fees	All Items	Inspector General of Registration, Haryana
031—Estate Duty		a a
A—Agricultural Land	Share of net proceeds assigned to States	Secretary to Government, Haryana, Finance Depart- ment.
B-Property other than Agricultural land.	Share of net proceeds assigned to States	
035—Taxes on Immovable Property Other than Agricultural Land		Excise and Taxation: Commissioner, Haryana.
039—Estate Excise	All Items	Do
040—Sales Tax	Do	Do
041—Taxes on vehicles	All Items	Financial Commissioner Revenue, Haryana
042—Taxes on Goods & Passengers	D o	Excise and Taxation Commissioner, Haryana
043—Taxes and Duties on Electricity	Do	Chief Electrial Inspector, Haryana,

Major/Sub-Major Head	Minor Heads etc.	Heads of Dipartments
048-Other Taxes and Duties	(a) Entertainment Tax	Excise and Taxation
on Commodities and Services.	(b) Receipt under the Sugar Cane (Rugulations Supply and	commissioner, Haryana Director of Agriculture, Haryana.
	Purchase Control) Act.	
049-Interest Receipts	All Items	Various
D-Interest receipts of State Government		
050—Dividends and Profits	All Items	Various
051—Public Service Commission	Examination Fees	1. Secretary, Public Service Commission, Haryana
		2. Chairman, Subordinate Services Selection Board, Haryana
055—Police	All Items	Inspetcor General of Police, Haryana
056—Jails	All Items	Iuspector General of Prisions Haryana.
057—Supplies and Disposals	All Items	Controller of Stores, Haryana
058-Stationery and Printing	(i) All items except sale of plain paper used with stamps	(i) Controller, Printing & Stationery, Haryana
	(ii) Sale of plain paper used with Stamps	(ii) Financial Commissioner, Revenue Haryana
059—Public Works	All Items	Chief Engineer, Haryana P.W,D. B & R
065—Other Administrative Services	All Items	Registrar Punjab and Haryana High Court
A—Administration of Justice	All Items	Chief Electral Officer, Haryana
B—Elections	Receipt from the Central Govt.	
C—Other Services	for Administration of Central	
	(i) Explosive Act	(i) Secretary to Government, Haryana, Industries, Department
	(ii) Indian Armt Act	(ii) Secretary to Government, Haryana, Home Depart- ment
	Civil Defence	Director, Civil Defence, Haryana
	Census	Secretary to Govt. Haryana, Home Deptt.
	Fire Protection and Control Fees for Government Audit	Fire Officer, Haryana Secretary to Govt. Haryana, Finance Deptt.

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<u> </u>	APPENDIX D	
Major/Sub-Major Head	Minor Head ctc.	Heads of Departments
	Passport and Visa Fees	Secretary to Govt. Haryana, Home Department
	Narocotics control	Secretary to Govt. Haryana Home Department
	Emigration Fees	Do
	Copy right fees	Financial Commissioner, Revenue, Haryana
	Receipt from Quest Houses, Govt. Hostels etc.	Director, Hospitality Organis- ation, Haryana
	other receipts	Various
766—Contribution and Recoveries Towards pension and other Retirement Benefits	All Items	Accountant General, Haryana
the state of the s		
068—Miscellaneous General Service	es Pre-partition receipts	Chief Secretary to Government Haryana
	State Lotteries	Director, State Lotteries, Haryana
	Unclaimed Deposits	Various
	Sale of land and property	Financial Commissioner, Revenue, Haryana
977—Education	Others receipts	Various
A—Primary Education	All Items	Director Public Instructions,
C-Special Education		11ml yelle
E-University and Other Higher Education		
B Secondary Education	(i) Text Book Receipts	(i) Controller, Printing and Stationery, Haryana
	(ii) Other Items	(ii) Director, Public Instruction, Haryana
F—Technical Education	All Items	Director, Technical Education,
General	All Items	Director of Public Instruction Haryana & Director of Sports, Haryana, within their respective
80—Medical	All Itoms	Jurisdiction.
A—Allopathy	eyn stoffig	Director Health Services, Haryana and Director, Medical Education and Research, Haryana, within
B-Other System of	Ayurvedic	their respective Jurisdiction. Director of Health Services,
Medicines		Haryana Borvices,

Major/Sub-Major Head	Minor Head etc.	Head of Departments
082—Public Health Sanitation and water Supply	Services and Service fees sale of sora and vaccine etc. Receipts from Public Health Laboratories and fees & fines	Director of Health Services, Haryana
	Reciepts from sewerages schemes Receipts from Urban Water Supply Schemes Receipts from Rural Water Supply Schemes	Chief Engineer, Public Health, Haryana
	Other Receipts	Director of Health Services, Haryana and Chief Engineer, Public Health, Haryana within their respective jurisdiction
083—Housing	All Items	Chief Engineer, P.W.D. B& R. Haryana
084—Urban Development	Recoveries on account of Services rendered by the Municipal Election Officer, Haryana	Under Secretary to Govt. Haryana, Local Govt. Department
	License fee and composition fee regarding unauthorised construction	
085—Information & Publicity	All Items	Director, Public Relation, Haryana
087— Labour and Employment	Receipt under Labour laws Fees for registration of Trade Unions. Fees realised under Factory Act.	Haryana
	Fees for the Inspection of Steam Boilers	Director of Industries, Haryana
	Other Receipts	
	(i) Emlpoyment	(i) Director, Employment, Haryana
	(ii) Industrial Training	(ii) Director, Industrial Training, Haryana
088—Social Security and Welfare	(i) Civil Supplies	(i) Director, Food & Supplies, Haryana
	(ii) Relief and Rehabilitation of displaced persons	(ii) Secretary to Govt. Haryana, Rehabilitation Department.
	(iii) Receipts from schemes for Welfare of Scheduled Castes Scheduled Tribes and other Backward classes.	(iii) Director, Welfare of Sche- duled Castes and Backward Classes, Haryana.
	(iv) Receipt from cor- rectional Homes	(iv) Director Social Welfare, Haryana,
	(v) Other Receipts	(v) All the officers at S. No. (i) to (iv) within their respective jurisdiction,

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	APPENDIX D		•
Majer/Sub-Major Head	Minor Head etc.	Heads of Departments	
098—Cooperation	(i) Audit fee (i)	Chief Auditor, Cooperative Societies, Haryana.	
	(li) Other Reccipts (i	i) Registrar, Cooperative Socities, Haryana and Chief Auditor Co-operative Societies within their respective jurisdiction	
104—Other General Economic Services	Regulation of other business undertakings Administration of Indian Partnership Act.	Director of Industries, Haryana.	
	Fees for stamping, weights and measures other receipts— Amount—recoverable from Govt. of India for streng- thening of Planning machiner		
105—Agriculture	All Items	Director of Agriculture, Haryana.	
106—Minor Irrigation, Soil Conservation and Area Development	Receipt from Soil Conservation Schemes.	Chief Conservator of Forests, Haryana.	
109—Food and Nutrition 110—Animal Husbandry	All Items	Director, Food and Supplies, Haryana. Director, Animal Husbandry, Haryana.	
112—Fisheries	All Items	Direcor, Fisheries, Haryana.	
113—Forest	All Items	Chief Conservator of Forests, Haryana	
114—Community Development	All Items	Secretary to Government, Haryana, Development, Deptt. and Director of Panchayats, Haryana, within their respective jurisdiction.	
120-Industries-A General	All Items	Director of Industries,	
121—Village and Small Industries	Do	Do	
128—Mines and Minerals	Mineral Concessions, fees rents and royalities and other receipts.	Do	
132—Multipurpose River Project	All Items	Chief Engineer, Irrigation Works, Haryana.	
133—Irrigation, Navigation Drainage and Flood Centrol projects.	All Items	Chief Engineer, Irrigation Works, Haryana.	
136—Civil Aviation	All Items	Adviser Civil Aviation Haryana	
Roads and Bridges	Do	Chief Engineer, P. W. D. B&R Haryana.	

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		APPENDIX D	
Major/Sub-Ma	jor Head	Minor Head etc.	Heads of Departments
138—Road and Services	1 Water Tranport	Road Transport Services and other receipts.	State Transport Controller Haryana.
139—Tourism		All Items	Director, Tourism, Haryana
160—Grants-in Govt	-aid from Central	Do	Secretary to Govt. Haryan Finance Department.
162—State's sha Duties	are of Union Excise	Do.	Do
603—Internal (Receipts)	Debt of State Govt.	All Items	Secretary to Govt. Haryan Finance Department.
	Advances from the lovt. (Receipts).	D ₀	Do
677—Loans for Culture.	Education, Art and	(i) Primary Education Secondary Education and University and other Higher Education.	(i) Director of Public Instruction, Haryana.
		(ii) Technical Education.	(ii) Director, Technical Edication, Haryana.
		(iii) General Education— loans to students deputed for training of commercial pilot.	(iii) Advisor, Civil Aviation Haryana.
680—L cans for	Medical	Medical Education.	Director, Health Service Haryana, and Directo Medical Education an Research, Haryana.
682—Loans for Sanitatio Supply	Public Health on and Water	Pablic Health and Sanitation Programmes—Loans to Municipal Corporations and Municipalities National Water Spplies and Sanitation Schemes.	Secretary to Governmen Haryana, Local Govt. Department.
683—Loans for	Housing	All Items	Secretary to Govt. Haryana, Housing Dept and Secretary to Gov Haryana Revenue Dept within their respectiv jurisdiction.
684—Loans for	r Urban Developmen	t All Items	Secretary to Govt. Haryana, Housing Depi and Secretary to Gov Haryana Local Gov Deptt. within their respe tive jurisdiction.
688—Loans for and Wel	r Social Security fare	(i) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	(i) Director, Scheduled Cast and Backward Classe Haryana.
		(ii) Rehabilitation, Schemes	(ii) Secretary to Governmer Haryana Rehabilitatio Department.

•	APPENDIX D	
Major/Sub-Major Head	Minor Heads etc.	Heads of Departments
698—Loans to Cooperative Societies	All Items	Registrar Cooperativ Societies, Haryana an
		Director of Agriculture
		Director of Agriculture Haryana within their respective jurisdiction.
700—Loans to General Financial and Trading Institutions	Loans to Trading Institu-	Director of Industries
704—Loans for other General Economic Services.	Other loans—loans to Aviation Clubs	Advisor, Civil Aviation Haryana.
705—Loans for Agriculture	All Items	Secretary to Gove
		Haryana, Revenue Depti Director of Agriculture Haryana and Chie
		Engineer, Irrigation Works Haryana, within their respective jurisdic
706 Your Care Care		tion.
706—Loans for Minor Irrigation, Soil Conservation and Area Development.	Minor Irrigation	Cheif Engineer, Irriga tion Works, Haryana.
10—Loans for Animal	Carrier D.	
Husbandry	Cattle Development	Director, Animal Husban dry Haryana
00—Loans for Dairy Development	Dairy Development	Milk Commissioner, Haryana
14—Loans for Community Development	All Items.	Secretary to Govt. Haryana, Revenue Deptt
		Secretary to Gove
		Haryana Developmen Department and Directo of Panchayats, Haryana
		within their respective
21—Loans for village & Small Industries	All Items	Director of Industries Haryana.
34—Loans for Power Projects	All Items	Secretary to Govt. Haryana, Irrigation and
		Power Department.
66—Loans to Government Servants	All Items	Secretary to Govt. Haryana Finance Deptt.
68—Inter-State settlement	All Items	Secretary to Govt. Haryana Finance Deptt
05—State Provident Funds	All Items	Do Do
15—Depreciation/Renewal Reserve Funds	Depreciation Reserve Fund Goyt, Commercial Departments and Under-	
	takings. (i) (Motor) Transport	i) State Transport Controller.
	ii) Government prosses,	Haryana (ii) Controller Printing and Stationery, Haryana

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	APPENDIX D	
Major/Sub-Major Head	Minor Heads etc.	Heads of Departments
821—General and other Reserve Funds	General & other Reserve Funds of Govt. Com- mercial Departments Undertakings Reserve Fund—Transport.	State Transport Controller, Haryana.
822—Sinking Funds	All Items	Secretary to Government, Haryana, Finance Deptt.
823 —Famine Relief Fund	Ali Items	Financial Commissioner, Revenue, Haryana.
829—Development & Welfare Funds	(i) Industrial Loan Fund	(i) Director of Industries, Haryana.
	(ii) Village Reconstruction and Harijan Uplift Fund	(ii) Director, Welfare of Castes and Backward Haryana.
848—Other Deposits.	(i) Subventions from Central Road Funds (ii) Deposit account of grants made by other Governments Local Funds and other outside bodies.	Chief Engineer, P.W.D. (B&R) Haryana.
	(a) Agriculture	(a) Director of Agriculture, Haryana
	(b) Animal Husbandry	(b) Director Animal Husban- dry, Haryana.
	(iii) Deposit accounts of grants made by the National Cooperative Development and Warehousing Board.	(iii) Registrar Cooperative Societies, Haryana
858—Suspense Accounts.	All Items	Secretary to Government, Haryana Finance Depart- ment.

List of Major Heads, Minor Heads etc. and Heads of Departments (For due dates of submission of estimates, see Appendix C) Part-II Expenditure

Major Head/ Sub. Major head.	Minor Heads etc.	Heads of Department.
211—Parliament/State Union Territory Legislatures	Ali Items	Secretary, Haryana Vidhan Sabha
212—President/Vice President/ Governor Administrator of Union Territories	All Items	Secretary to Governor Haryana
213—Council of Ministers.	All Items	Minister concerned.
214—Administration of Justice	(a) High Courts	Chief Justice of the High
	(b) Civil and Sessions Courts	Court of Punjab and Haryana for items (a) to (d)
The National States	(c) Small causes Courts.	
	(d) Criminal Courts.	
	(e) Administrator Genl. & Official Trustees.	Administrator Genl. & Official Trustee, Haryana for item (e)
	(f) Legal Advisers & Counsels	Advocate General, Haryana, Legal Remembrancer Haryana, and Director of Prosecuence, Haryana within their respective jurisdiction for item (f)
215—Elections	All Items	Chief Electoral Officer, Haryana
220—Collection of taxes on Income and Expenditure	Collection charges-Tax or Professions, Trades, Callings and Empley- ments	Excise and Taxation Commissioner, Haryana
229—Land Revenue	(i) Direction & Administration (ii) Collection charges (iii) Survey & Settlement Operations	Financial Commissioner, Revenue, Haryana
	(iv) Land Records, (v) Other Expenditure	Director, Land Records, Haryana (i) Financial Commissioner, Revenue Haryana
		(ii) Director Land Records, Haryana

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		APPENDIX D	
-	Major Head/ Sub. Major head -	Minor Heads etc.	Heads of Departments
-			(iii) Director, Consolidation of Holdings Haryana.
	230—Stamps and Registration	(i) B-Stamps-Judicial (ii) C-Stamps Non-Judicial (iii) D-Registration	Financial Commissioner, Revenue, Haryana for items Nos (i) (ii)
		(iii) Davidinini	Inspector General of Registration, Haryana
	235 Collection of other to-		for item No. (iii)
	235—Collection of other taxes on Property and Capital Transactions	Taxes on Immoveable Property other than Agricultural Land.	Excise and Taxation Commissioner, Haryana
	239—State Excise	All Items	do
	240—Sales Tax 241—Taxes on Vehicles	—do— (i) Cellection charges	—do— Financial Commissioner,
			Revenue, Haryana
• •	245—Other Taxes and Duties on	(ii) Inspection of Motor vehicles	State Transport Controller, Haryana.
	commodities and Services	(i) Collection charges Enter- tainment	Excise and Taxation Commissioner, Haryana for item No. (i) and (ii).
		(ii) Collection Charges— Taxes on Goods and Passengers	
		(iii) Collection Charges Electricity	Chief Electrical Inspector Haryana, for item No. (iii).
	247—Other Fiscal Services	Promotion of Small Savings	Director Small Savings, Haryana.
	248—Appropriation for Preduction or Avoidance of Debt	A!I Items	Secretary to Govt. Haryana Finance Deptt.
	249—Interest payments		
	A—Interest on Internal Debt	(i) Interest on other Internal debts—Loans from the State Bank of India and other banks (for procure-	(i) Director, Food and Supplies, Haryana
		ment of food grains) (ii) Other items	(ii) Secretary to Govt. Haryana, Finance Deptt
	C-Interest on Small Savings, Provident Funds	Interest on State Provi- dent Funds	Secretary to Govt. Haryana, Finance Deptt,
	D—Interest on Loans and Advances from Central Government	All Items	19

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	APPENDIX D		
Major Head/ Sub. Major head.	Minor Heads etc.	Heads of Departments	
E-Interest on Reserve Funds	(a) Interest on Depreciation/ Renewal Reserve Funds		•
	(i) Depreciation Reserve Funds (Motor Transport)	State Transport Controller, Haryana	
	(ii) Depreciation Reserve Fund (Government Presses)	Controller, Printing and Stationery, Haryana.	
	(b) Interest on General and other Reserve Funds— Motor Transport Reserve Fund	State Transport Controller, Haryana.	
F—Interest on Other Obligations	(i) All other items except	Secretary to Government, Haryana Finance Department	
	(ii) Interest payble to Jagirdars	Financial Commissioner, Revenue, Haryana.	
251—Public Service Commission	State Public Service Commission		
	(i) Haryana Public Service Commission	Chairman Haryana Public Service Commission	
	(ii) Haryana Subordinate Service Selection Board	Chairman, Haryana, Subordinate Service Selec- tion Board.	
252—Secretariat—General Services	(i) Secretariat	Chief Secretary to Govt.	
	(ii) Board of Revenue	Finaucial Commissioner, Revenue, Haryana.	
	(iii) Attached Offices— Directorate of Languages	Director of Languages, Haryana	
253—District Administration.	(i) Commissioners	(i) Chief Secretary to Govt. Haryana and A Financial Commissioner and Secretary to Govt. Haryana, Revenue Department within their respective jurisdiction.	
	(ii) District Establishment	(ii) Cheif Secretary to Govt. Haryana and (ii) Financial Commissioner and Secretary to Govt. Haryana Revenue Deparement.	
	(iii) Other Establishment	(iii) —do—	
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*	Major Head/ Sub. Major head.	Minor Heads etc.	Heads of Departments
· · · · · · · · · · · · · · · · · · ·			
•	254—Treasury and Accounts Administration.	(i) Directorate of Accounts & Treasuries	Deputy Secretary to Government, Haryana Finance Deptt. (Treasuries
			& Accounts Organi- sation for item No. (i) to (iii)
		(ii) Treasury Establisment	
		(ili) Training.	
		(iv) Local Fund Audit	Secretary to Govern- ment, Haryana Finance Department.
	255—Police	All Items	Inspector General of Police, Haryana.
	256—Jails	do	Inspector General of Prisons, Haryana.
	257—Supplies & Disposals	(i) Purchase and (ii) Inspection	Controller of Stores, Haryana.
	258—Stationery & Printing	(i) Purchase of plain paper used with stamps and payment of discount on plain paper used with stamps	Financial Commissioner, Revenue, Haryana.
•		(ii) Other Items	Controller, Printing & Stationery, Haryana
	259—Public Works	All Items	Chief Engineer, Haryana P.W.D. B&R Branch.
	260—Fire Protection & Control	All Items	Secy. to Govt: Haryana, Local Govt. Deptt.
	265—Other Administrative Services	(i) Vigilance	(i) Director, Special Inquiry Agency and Inquiry Officer, Vigilance Deptt. within their respective jurisidction.
		(ii) Special Commissions of Inquiry	(ii) Various.
		(iii) Civil Defence	(iii) Director, Civil Defence, Haryana.
		(iv) Home Guards	(iv) Commandant General, Home Guards
		(v) Gazetter and Statistical	(v) Financial Commissioner, Revenue, Haryana.
		(vi) Guest House, Government Hostels etc.	organisation Haryana.
		(vii) Other Expenditure	(vii) Various.

Major Head/ Sub-Major head	Minor Heads etc.	Heads of Departments
266—Pension and other Retirement Benefits	(a) All items except (b)	Secretary to Govt. Haryana, Finance Deptt.
	(b) Other Expenditure— Cost of remittance by money Orders of pens debitable to this major head.	
268—Miscellaneous General Services.	(i) State Lotteries (ii) Pensions & Awards in consideration of distinguished services.	Director of Lotteries, Haryana, Chief Secretary to Government, Haryana.
	(iii) Irrecoverable loans written of	(iii) Various
	(iv) Other Expenditure	(iv) Various
276—Secretariat-Social and Community Services	Secretariat	Chief Secretary to Government, Haryana.
277—Education		
(i) A—Primary, B—Secondary, C—Special Education,	(i) All Items	(i) Director of Public Instruction, Haryana
E—University & other High Education— G—Sport & Youth Welfare &		
H—General		
(ii) F-Technical Education	(ii) All items	(ii) Director, Technical, Edu- cation, Haryana.
(iii) G Sports & Youth Welfare	(iii) Sports	(iii) Director of Sports, Haryana.
(iv) B—Secondary	(iv) Text Books	(iv) Controller, Printing & Stationery, Haryana.
278—Arts and Culture	(i) Promotion of Art and Culture	(i) Director of Archaelogy Haryana
	(ii) Archael gy	(ii) Do
	(iii) Archieves and Museums	(iii) Do
The Mark of the Market	(jv) Public Libraries	(iv) Director of Public Instruc- tion, Haryana.
280—Medical	All items	Director, Health Services, Haryana and Director Medical Education and Re- search Haryana, within their respective jurisdiction.
281-Family Planning	All items	Director Health Services,
282—Public Health, Sanitation and		Нагуапа
(i)APublic Health & , Sanitation ,	All items	Director. Health Services, Haryana
(ii)B—Sewerage & Water Supply	All items	Chief Engineer, P.W.D. Haryana (Public Health Branch).

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		APPENDIX D		
	Major Head/ Sub-Major head	Minor Heads etc.		Heads of Departments
	283—Housing (B)—Housing Schemes	All items		Secretary to Govt., Haryana Housing Department
	(C)—Government Residential Buildings	All items		Chief Engineer, Public Works Department (B&R) Haryana
	284—Urban Development A-General	(i) Direction and Admini stration	- (i)	Secretary to Govt. Haryana, Local Government Depart- ment, Director, Town and Country Planning Haryana & Director, Urban Estates,
				Haryana within their respec- tive iurisidction.
		(ii) Other Expenditure	(ii)	Secretary to Government; Haryana Local Govt. Department and Director, Urban Estates and Town & Country Planning, Haryana within their respective jurisdiction.
	285—Information and Publicity	All items		Director, Public Relations, Haryana.
	287—Labour & Empleyment	(i) All items under sub- major head A—Labour except Industrial Tribunals.		Labour Commissioner, Haryana
		(ii) All items relating to Employment	(ii)	Director, Employment Haryana.
		(iii) All items relating to Industrial Training Deptt.	(iii)	Director, Industrial Training, Haryana.
		(iv) Industrial Tribunals	(iv)	Secretary to Govt. Haryana Labour Department
	788—Social Security & Welfare			
	(i)—A-Civil Supplies	(i) All items	(1)	Director, Food and Supplies, Haryana.
	(ii) B-Relief Rehabilitation of Displaced persons.	(ii) All items.	(ii)	Secretary to Govt., Haryana, Rehabilitation Department.
	(iii) C-Welfare of Scheduled Castes. Scheduled Tribes and other Backward. Classes	(iii) All items	(iii)	Director Welfare of Scheduled Castes and Backward Classes, Haryana.
	(iv) D-Secial Welfare	(iv) All items	(iv)	Director, Social Welfare, Haryana.
	(v) Other Social Security and Wolfare Programmes.	(v) Various items	(v)	Various
	289—Relief on account of natural Calamittes.	All items.		Pinancial Commissioner, Haryana

		APPENDIX D		20
Major Head/ Sub-Major head		Minor Heads etc.		Reads of Departments
295—Other Social and Communit Services.	y	Upkeep of Shrines, Te les etc. & Dona tions : Charitable purposes.		Secretary to Government, Haryana, Revenue Departme
296—Secretariat-Economic Services.	(i)	Planning Commissions Planning Board.	r/ (i)	Secretary to Government Haryans, Planning Departme
	(ii	Secretariat	(ii)	Chief Sceretary to Governme Haryana.
	(iii)	Attached offices Revenue Deptt.	(iii)	Financial Commissioner, Renue, Haryans
298 —Cooperation	(i)	All items except Audit of Cooperatives.	(I)	Registrar, Cooperative Section, Haryana.
	(ii	Audit of Cooperatives	. (ii)	Chief Auditor, Cooperative Societies, Haryana.
304—Other General Economic Services	(i)	Regulation of other Business undertakings.	(i)	Director of Industries, Harya
	(ii)	Economic Advice and Statistics.	(ii)	Esonomic and Statistic Adser to Govt. Haryana
	(iii)	Regulation of weights & Measures:	(iii)	Director of Industries, Haryan
305—Agriculture	(i)	All items	(i)	Director of Agriculture Haryana and Director Coloration, Haryana
306—Minor Irrigation	(i)	All items	(i)	Director of Agriculture, Harya and Chief Engineer, Irrigation works, Haryana.
307—Soil & Water Conservation		All items		Chief Conservator of Fores Haryana and Director of Ag culture, Haryana.
308—Area Development	_ 1	Ayacut Development, Dry Land development of Descri areas		Director of Agriculture, Harya
309—Food and Nutrition		All items	7. T.	Director, Food and Supplies, Haryana.
310—Animal Husbandry		All items		Director, Animal Husbandry, Haryana.
312—Fisherles		All items		Director of Fisheries, Haryan
313—Forests		Allitems		Chief Conservator of Forests, Haryana.
314—Community Development		All items 🐞	1	Secretary to Government, Haryana, Development Deparament and Director of Panchaya

Major Head/ Sub-Major head 328—Mines and Mineralt B—Regulation and Development of Mines 329—Multi-purpose River projects 320—Multi-purpose River projects 320—Multi-purpose River projects 321—Irrigation, Navigation Deliage & Flood Control Projects. 322—Multi-purpose River projects (i) All items except interest (i) Chief Engineer, Irrigation Works, Haryana. (ii) Interest on capital (ii) Secretary to Government, Haryana, Finance Department. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Interest on Capital (iii) Secretary to Government, Haryana Finance Department. (iii) Irrigation Establishment in charge of Civil officers. (iii) Irrigation Establishment in charge of civil officers. 326—Civil Aviation 327—Roads & Bridges All items All items									
Major Head/ Sub-Major head 328—Mines and Minerals B—Regulation and Development of Mines. 332—Multi-purpose River projects 333—Multi-purpose River projects (ii) Interest on capital interest (iii) Interest on capital and Irrigation Establishment in Chief Engineer, Irrigation Works, Haryana, Finance Department. (iii) Interest on capital interest of Chief Engineer, Irrigation Works, Haryana, Finance Department. (iii) Interest on capital and Irrigation Establishment in charge of civil officers. (iii) Interest on Capital interest of Chief Engineer, Irrigation Works, Haryana, Finance Department. (iii) Irrigation Establishment in charge of civil officers. (iii) Interest on Capital interest of Chief Engineer, Irrigation Works Haryana of Chief Engineer, Irrigation Works Haryana interest on capital and Irrigation Establishment in charge of civil officers. (iii) Interest on Capital interest on capital interest on capital and Irrigation Establishment in charge of civil officers. 336—Civil Aviation All items Adviser, Civil Aviation, Haryana Enganced Haryana, with their respective jurisidetion. 337—Road and Water Transport All items State Transport Controller, Haryana. 338—Road and Water Transport All items Scentary to Government, Haryana Development Department, & Secretary to Government, Haryana Development Department, & Secretary to Government, Haryana. 459—Capital outlay on Public Works 465—Capital outlay on Stationery & Priming and other Administration Priming All items Chief Engineer, P.W.D. (B&R), Haryana. (ii) Secondary Education. (ii) Director, Technical Education, (iv) Direct	and the second s		and the state of t		e her en er en				
Major Head Minor Heads etc. Heads of Departments				× 3			***		•
Major Head/ Sub-Major head 328—Mines and Minerals B—Regulation and Development of Mines. 332—Multi-purpose River projects 333—Multi-purpose River projects (i) All items except interest (i) Chief Engineer, Irrigation Works, Haryana, Finance Department. 333—Irrigation, Navigation Drainage & Flood Control Projects. (ii) Interest on capital of Civil Adultion 334—Irrigation, Navigation Drainage & Flood Control Projects. (iii) Interest on Capital of Civil Adultion 335—Road & Bridges 336—Civil Aviation 337—Road & Bridges All items 337—Road and Water Transport Services-A-Road Transport. 338—Tourism 339—Tourism 339—Tourism 340-Capital outlay on Bulic Works 459—Capital outlay on Public Works 465—Capital outlay on Stationery & Printing and other Administrative Services. 477—Capital outlay on Education (ii) University and other Higher Education. (iv) Technical Education. (iv) Director, Technical Education. (iv) Technical Education.				-					
Major Head/ Sub-Major head 328—Mines and Minerals B—Regulation and Development of Mines. 332—Multi-purpose River projects 332—Multi-purpose River projects (i) All items except interest (i) Chief Engineer, Irrigation Works, Haryana, Finance Department. 333—Irrigation, Navigation Drainage & Flood Control Projects. (ii) Interest on capital of Mineral Engineer of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil officers. 336—Civil Aviation 337—Roads & Bridges All items Adviser, Civil Aviation, Haryana, With their respective jurisdict Communication Board, Haryana, with their respective jurisdict Communication Board, Haryana, with their respective jurisdiction. 339—Tourism 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 459—Capital outlay on Public Works 465—Capital outlay on Stationery & Prinsing and other Administration Mineral Emploration and Officers. (ii) Primary Education. (iii) University and other Higher Education. (iv) Technical Education (iv) Director, Technical Education, (iv) Director, Technical Education. (iv) Technical Education. (iv) Director, Technical Education.		20	8	1.5					
Major Head/ Sub-Major head 328—Mines and Minerals B—Regulation and Development of Mines. 332—Multi-purpose River projects 332—Multi-purpose River projects (i) All items except interest (i) Chief Engineer, Irrigation Works, Haryana, Finance Department. (ii) Interest on capital of Chief Engineer, Irrigation Works, Haryana, Finance Department. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. 336—Civil Aviation 337—Roads & Bridges All items All items Adviser, Civil Aviation, Haryana 337—Roads & Bridges All items Adviser, Civil Aviation, Haryana, with their respective jurisdict Communication Board, Haryana, with their respective jurisdictions 339—Tourism 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions All items Chief Engineer, Irrigation Works Haryana Chief Engineer, P.W.D. (B&R), Haryana and President Communication Board, Haryana, with their respective jurisdiction. All items All items Chief Engineer, P.W.D. (B&R), Haryana and President Communication Board, Haryana, with their respective jurisdiction. All items Chief Engineer, Irrigation Works Haryana Chief Engineer, P.W.D. (B&R), Haryana and President Communication Board, Haryana and President Communication Board, Haryana, With their respective jurisdiction, Davidepoment Department, & Secretary to Government, Haryana Chief Engineer, Irrigation Works Haryana Chief Engineer, Irrigation Works Haryana Chief Engineer, Irrigation Works Haryana Unication Board, Haryana Unication, Haryana, Unication, Har								2	
328—Mines and Minerals B—Regulation and Development of Mines. 322—Multi-purpose River projects 333—Irrigation, Navigation Drainage & Flood Control Projects. 333—Irrigation, Navigation Drainage & Flood Control Projects. (ii) Interest on capital interest of Chief Engineer, Irrigation Works, Haryana, Finance Department. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. (iii) Irrigation Establishment in charge of Civil Officers. 336—Civil Aviation All items All items Adviser, Civil Aviation, Haryana and President Communication Board, Haryana, With their respective jurisdiction. 338—Road and Water Transport Services-A-Road Transport. 339—Tourism All items All items State Transport Controller, Haryana And President Communication Board, Haryana, With their respective jurisdiction. 339—Tourism All items Director, Tourism, Haryana Development Department, & Secretary to Government, Haryana Development Department. 459—Capital outlay on Public Works 465—Capital outlay on Stationery & Printing and other Administration Mineral Emploration and Minera				. i	AEPPNDIX D	<u> </u>			—
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(iii) University and other Higher Education. (iv) Technical Education. (iv) Director, Technical Education,		477-		(i)	Primary Education. (i)	to (ii) Di Harya	rector Public	Instruction	i,
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(iv) Technical Education. (iv) Director, Technical Education, Haryana.				(iii)	University and other Higher Education.				
				(iv)	Technical Education. (iv)	Director, Haryana.	Technical E	ducation ,	

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	APPENDIX D	•	
Major Head/	Minor Heads etc.		Heads of Departments
Sub-Major head		5 +	A. Daparements
			
	(v) Sports and Youth.	(v)	Director, Public Instruction.
	Welfare.	•	Haryana and Director of Sports
	and the second second		Haryana, within their respective jurisidiction.
			jaxisidiction.
	(vi) Other expenditure	(vi)	Various.
480—Capital outlay on	All-items		Director, Health Services, Haryana,
Medical.		4	and Director, Medical Education
		1.5	and Research, Haryana.
481—Capital Outlay on	All items		Director, Health Services, Haryana.
Family Planning.		1.5	Tallame
482—Capital Outlay on	(i) Public Health and	Ġ)	Director World Cambridge II
Public Health, Sanitation	Sanitation.	(1)	Director, Health Services, Haryana
and Water Supply.	(ii) Other trees	14	
	(ii) Other items	(ii)	Chief Engineer, P.W.D. (P.H.) Haryana
493 - Comital Coul			naryana.
483—Capital Outlay on Housing	All items.	1 1 H.	Chief Engineer, P.W.D. (B&R)
	and the second second		(P.H.) Haryana and Secretary
			to Government, Haryana, Housing Department, withintheir
A-Government			respective jurisdiction.
Residential Buildings.			
484-Capital Outlay on Urban			
Development-A-General	All items		Director Urban Estates, Di ector,
		٠.,	Town & Country Planning within their respective jurisdiction.
488—Capital Outlay on Social	77.10	**	
Security any Welfore P	Welfare of Scheduled Castes, Scheduled		Director, Welfere of Scheduled
Other-Social Security &	Tribes and other		Castes and Backward Classe, Haryana.
Welfare programmes.	Backward Classes		
	investment in the share capital of	1	
	Haryana Harijan	100	
	Kalyan Nigam.		
495-Capital Outlay on	(i) Labour		
other Social and Com-	(i) Labour	(i)	Labour Commissioner, Hary na.
munity Services.		1123	
	din the state of	e de la companya de l	
	(11) Employment, Except Training.	(ii)	Director, Employment, Haryana.
State of the San State of the Asset	- 191 7 -	100	
	(iii) Training.	(iii)	Director, Industrial Training,
100 . 0 . 1 . 1			Haryana.
498—Capital Outlay on	Ali items		Registrar, Cooperative Societies
Cooperation			Haryana.
500—Investment in General	Investment in Trading	,	
Financial and Trading Institutions.	Institutions—		Director of Industries, Haryana.
Tristicutions,	Investment in the share	.	
	Capital of the Haryana Small		

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		APPENDIX D	
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Major Head/ Sub. Major head.	Minor Heads etc.	Heads of Departments
	505—Capital Outlay on Agri- culture.	All items.	Director of Agriculture. Haryana and Director of Colonization, Haryana.
	506—Capital Outlay on Miaor Irrigation Soil Conserva- tion and Area Develop- ment.	Minor Irrigation	Director of Agriculture, Haryana and Chief Engineer, Irrigation Works, Haryana
	509—Capital Outlay on Food and Nutrition.	Procurement and Supply	Director, Food and Supplies, Haryana.
	510—Capital Outlay on Animal Husbandary	All items	Director, Animal Husbandry, Haryana
	511—Capital Outlay on Dairy Development,	Dairy Development Investment in the share capital of Haryana Dairy Development.	Milk Commissioner, Haryana
	512—Capiteal Outlay on Fisheries.	All items	Director of Fisheries, Haryana.
	520—Capital Outlay on Industrial Research and Development.	Other Expenditure	Director of Industries, Haryana.
	521 Capital Outlay on village and Small Industries.	All items	Director of Industries, Haryana
	530—Investment in Industrial Financial Institutions	All items	Director of Industries, Haryana.
	532—Capital Outlay on Multi- purpose River Projects	All items	Chief Engineer, Irrigation works, Haryana.
	533—Capital Outlay on Irrigation Navigation, Flood Control and Drainage Projects	All items	do
	536—Capital Outlay on Civil Aviation	All items	Adviser, Civil Aviation, Haryana.
	537—Capital Outlay on Road & Bridges	All items	Chief Engineer, P.W.D. B&R Haryana.
	538—Capital Outlay on Road and Water Transport Services, A-Road Transport.	All items	State Transport Controller, Haryana.
	544—Capital outlay on other Transport and Communication Services	Tourism	Director, Tourism, Haryana
	603—Internal Debt of the State Govt.	(i) Loans from State Bank of India and	Director, Food and Supplies, Haryana.
		other banks. (ii) All other items	Secretary to Government, Haryana. Finance Department.

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Major Head/ Sub-Major head.	Minor Heads etc.	Heads of Departments
604—Loans from the Central Govt.	All items	_d o-
677—Loans for Education, Arts & Culture.	All items	Director, Technical Education, Haryana, Director, Public Instruc- tion, Haryana and Adviser, Civil Aviation, Haryana, within their
		respective jurisdiction.
680—Loans for Medical	All items	Director, Health Service, Haryana and Director Medical Education and Research Haryana within their respective jurisdiction
682—Loans for public Health Sanitation and Water Supply	Public Health and Sanitation programmes	Director, Health Services, Haryans
683 Loans for Housing	All items	Secretary to Government, Haryana Housing Department and Secretar to Government, Haryana, Revenu Deptt. within their respective jurisd ction.
684—Loans for Urban Development	All items	Secretary to Govt., Haryana, Loco Govt. Department and Secretary't Govt., Haryana, Housing Depart- ment within their respective jurisdiction.
688—Leans for Social Security & Welfare	(i) Welfare of Scheduled (i) Castes, Sheduled Tribes and other backward classes	Director Welfare of Scheduled Castes and Backward Classes.
	(ii) Rehabilitation (ii)	Secretary to Government, Haryane Rehabilitation Department.
696 —Leans to Cooperative Societies	All items	Registrar, Cooperative Societies, Haryana.
700—Loans to General Finan- cial and Trading Institutions	Loans to Trading Institutions.	Director of Industries, Haryana
704—Loans for other General Economic Services	Other Loans-loans to Aviation clubs	Adviser, Civil Aviation, Haryana.
705—Leans for Agriculture	All items	Secretary to Government, Haryan Revenue Department, Director of Agriculture, Haryana and Chie Engineer, Irrigation Works, Haryan withintheir respective jurisdiction.
706—Loans for Misor Irrigation, Soil Conservation and Area Development	Minor Irrigation	Chief Engineer, Irrigation works, Haryana
710—Leans for Asimal Hosbandry	All items	Director, Animal Husbandry, Hacyana

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	Major Head/ Sub. Major head	Minor Heads etc.	Heads of Departments
	711—Loans for Dairy Develop-	All items	Milk Commissioner, Haryana.
	714—Loans for Community Development	All items	Secretary to Government, Haryana, Revenue Deptt., Secretary to Govt.,
			Haryana, Development Depit. and Director of Panchayats, Haryana, within their respective jurisdiction.
	721—Loans for Village and Small Industries.	All items	Director of Industries, Haryana.
	734—Loans for power projects.	All items	Secretary to Government, Haryana, Irrigation & Power Department.
	766—Loans to Government servants etc.	do	Secretary to Government, Haryana, Finance Department.
	768—Inter-State Settlement.	All items	Secretary to Govt., Haryana, Finance Department.
	805—State provident Funds 815—Depreciation/Renewal	All items Depreciation Reserve	Secretary to Govt., Haryana, Finance Deptt.
	Reserve Funds.	Fund Govt. Commercial Departments and under takings	
		(i) Motor Transport (i) (ii)	
	821—General & other Reserve Funds.	General and other reserve funds of	Haryana.
		Government Com- mercial Departments/ undertakings-Reserve Fund Transport	
	822—Sinking Funds.	All items	Secretary to Government, Haryana, Finance Deptt.
	823—Famine Relief Fund Development & Welfare Funds	All items	Secretary to Government, Haryana, Finance Deptt.
		(i) Industrial Loan Fund	Director of Industries, Haryana, Secretary to Government, Haryana,
		(ii) Village Reconstruc- tion and Harijan	Finance Department.
	842—Other Deposits.	(i) Subvertions from (i) Central Road	Chief Engineer, P.W.D. (B&R), Haryana
•		Fund (ii) Deposit Accounts of grants made	
		by other Govern- ments Local Funds	
		and other outside bodies, (a) Agriculture (a)	Disaston of Anti-ultum Transport
		(a) Agriculture (a) (b) Animal Husbandry (b)	
		(iii) Deposit accounts of (iii) grants made by the	
		National Coopera- tive Development and Warehousing Board.	