

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 necessary 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 neglect (i) by the sanctioning authority of condition precedent 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 Office 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 or 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 original 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.

(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.

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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 thereon ;
- (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

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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/Administrative 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 Appropriation 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 recommendations 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

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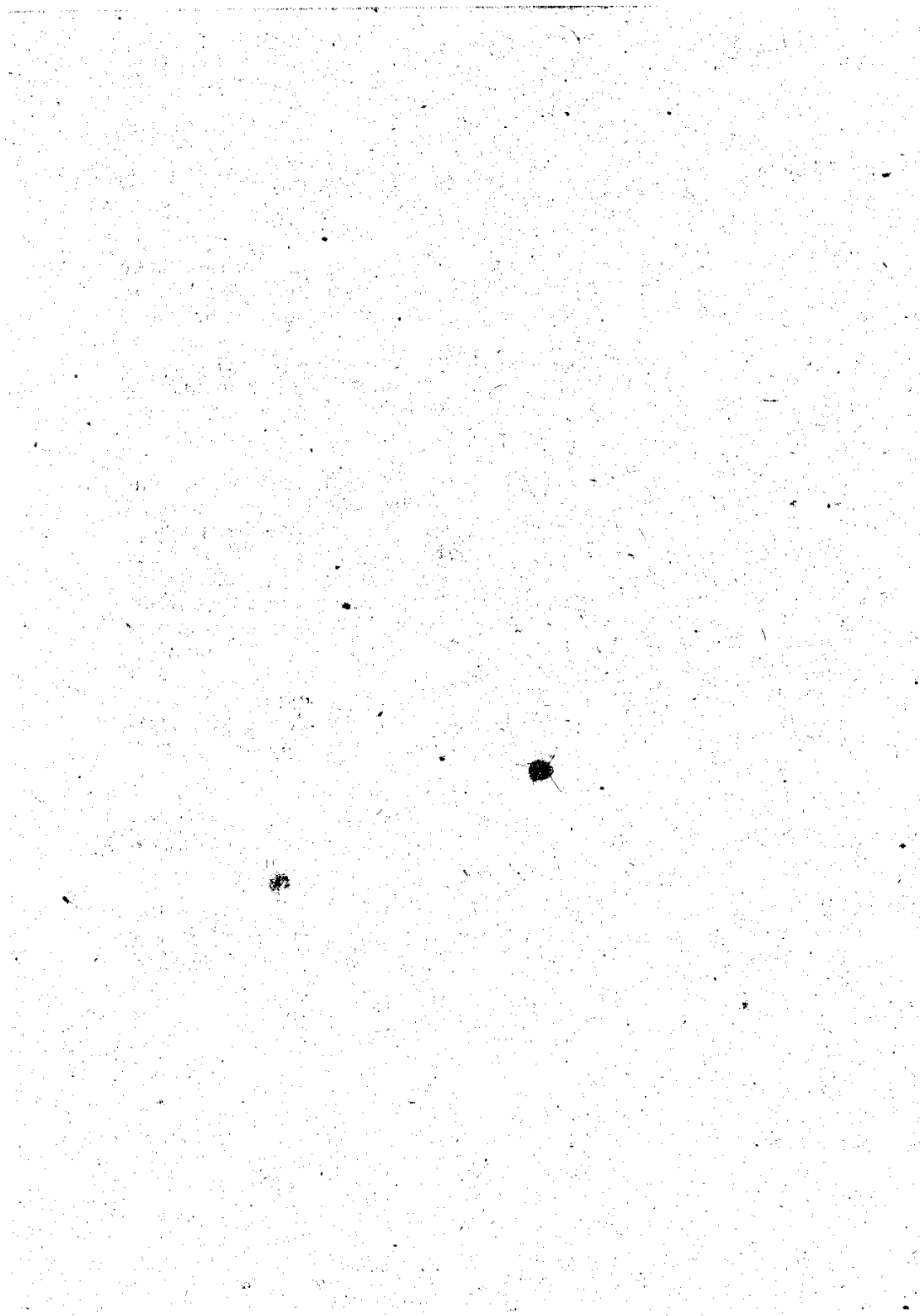
the Public Accounts Committee and lays it before the Public Accounts Committee. Further comments of the Committee, if any, are communicated to the Finance Department for further action.

(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.



Next in course

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)

- (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 rule, on "Top Priority" basis.



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 direction 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.

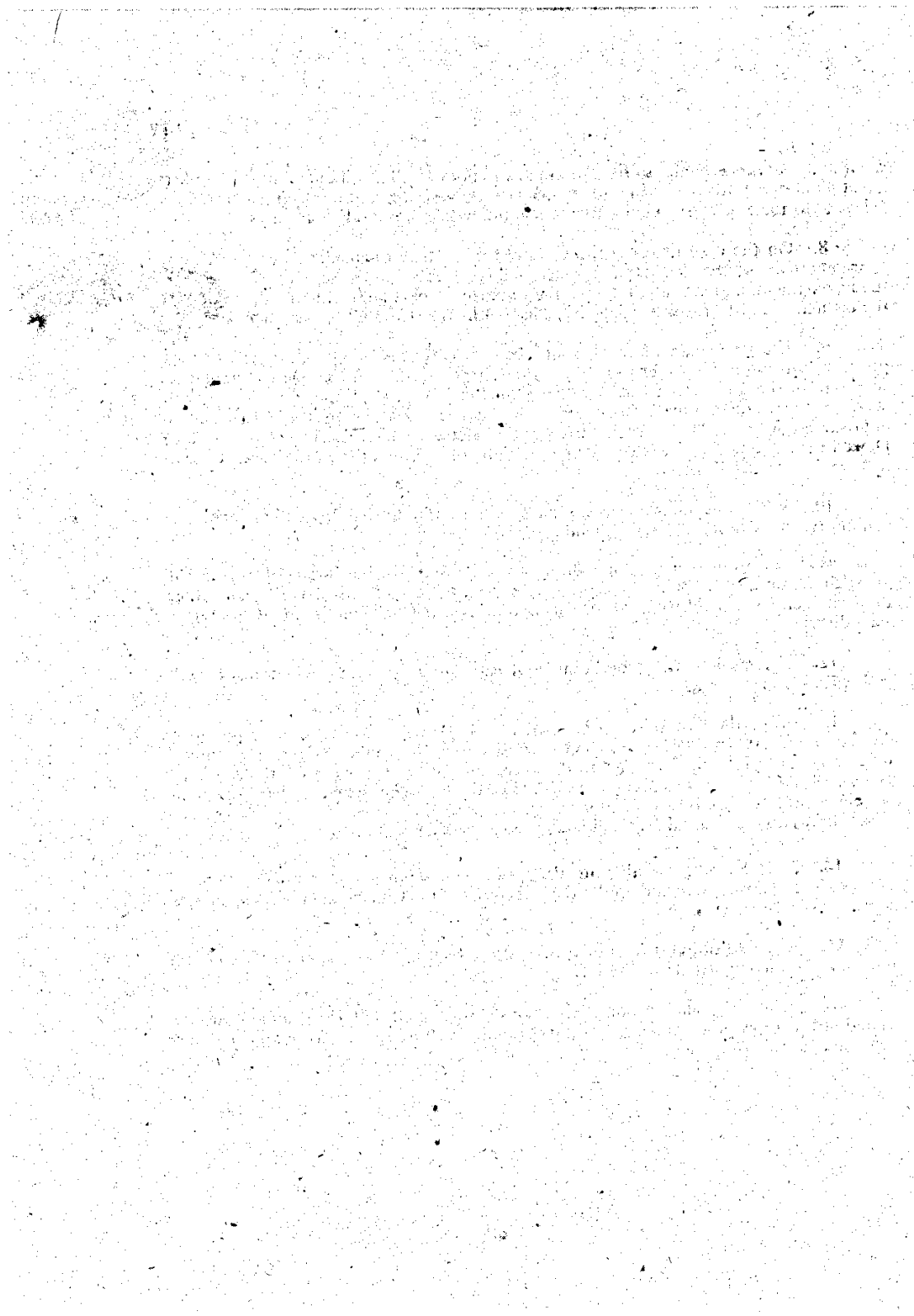
12. A record of the proceedings of each meeting of the Committee will be kept by the Secretary.

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.

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 taken
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Not in course

CHAPTER 17.—Public Account of the State

17.1. 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 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 renewals 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 Government 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

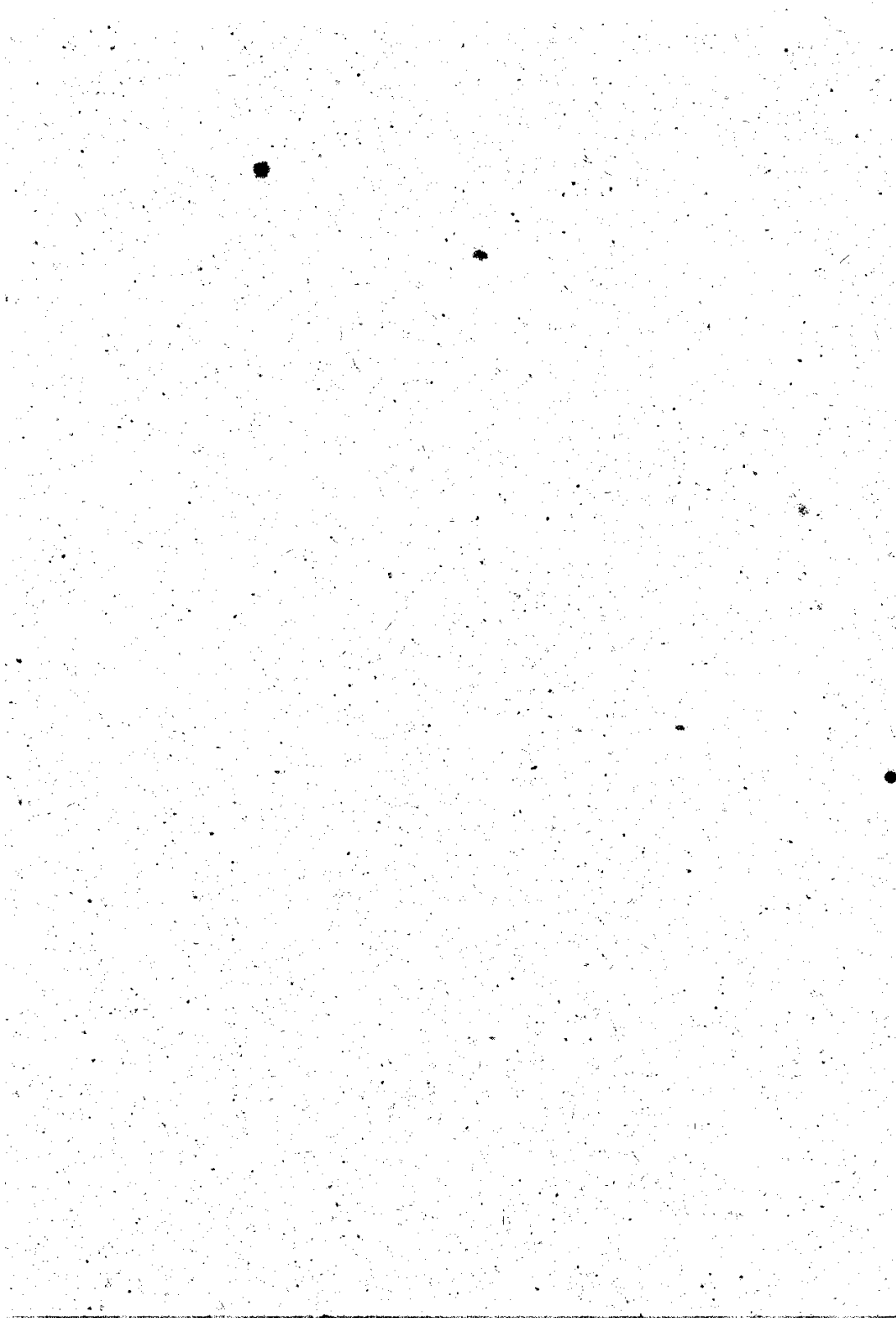
17.5. This part consists of three divisions, namely :—

- (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





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

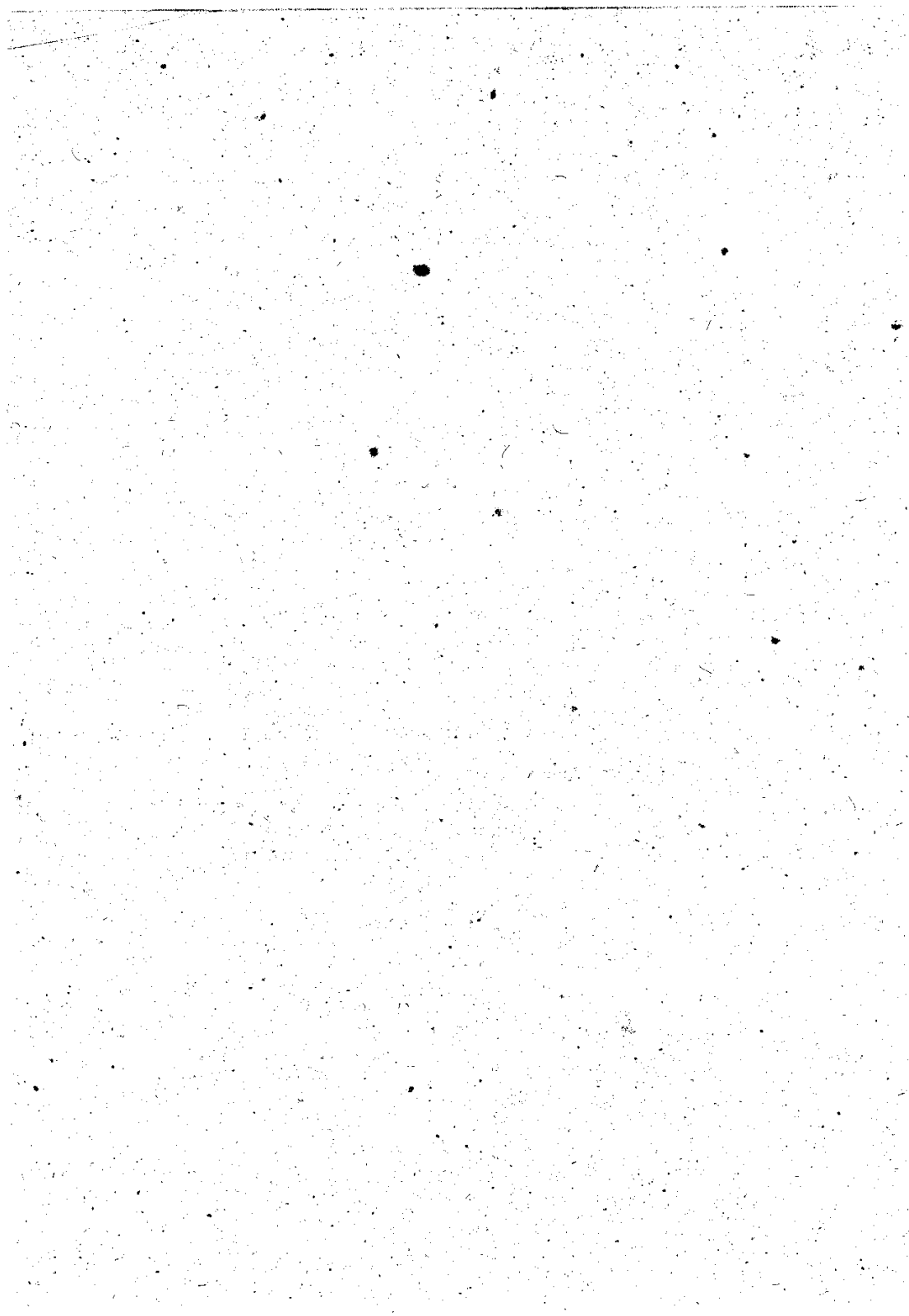
The grants made are credited to the relevant deposit accounts. Expenditure out of the moneys held in these accounts is budgeted and accounted for as ordinary expenditure under the revenue expenditure heads concerned adjustable at the end of the year by debit to the relevant deposit accounts and credit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

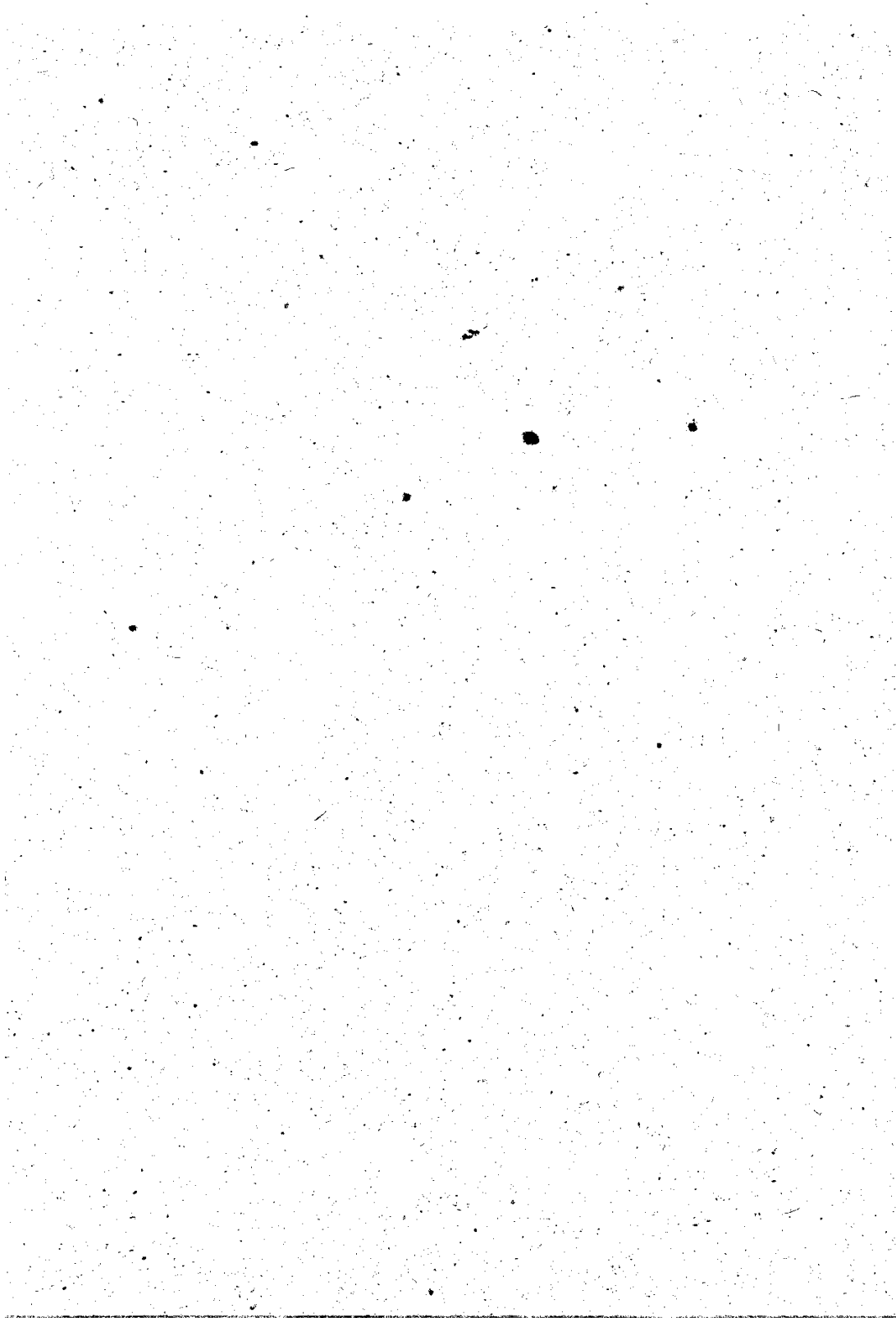
III.—ADVANCES NOT BEARING INTEREST

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 appeals, (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."







Not in course

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





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 season, 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.

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 postponed, application for supplementary grant will have to be made.







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

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

Art. 150. The accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor-General of India may with the approval of the President, prescribe.

Audit reports

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

(2) The reports of the Comptroller and Auditor-General of India relating to the accounts of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

Definition of "Money Bills"

Art. 199. (1) For the purposes of this Chapter, a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely:—

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

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- (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 for the imposition of fines or other pecuniary penalties, or for the demand or payment of 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.
-) If any question arises whether a Bill introduced in the Legislature of a State which has a Legislative Council is a Money Bill or not, the decision of the Governor or the Speaker of the Legislative Assembly of such State thereon shall be final.
-) There shall be endorsed on every Money Bill when it is transmitted to the Legislative Council under article 198, and when it is presented to the Governor or the Speaker 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 or in the case of a State having a Legislative Council, has been passed by both Houses of the Legislature of the State, it shall be presented to the Governor and the Governor shall declare either that he assents to the Bill or that he withholds assent 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 message requesting that the House or Houses will reconsider the Bill or any specified provisions thereof and, in particular, will consider the desirability of introducing such amendments as he may recommend in his message and, when a Bill is returned, the House or Houses shall reconsider the Bill accordingly, and if the Bill is passed again by the House or Houses with or without amendment and presented to the Governor for assent, the Governor shall not withhold assent therefrom :

Provided further that the Governor shall not assent to, but shall reserve for the consideration of the President, any Bill which in the opinion of the Governor has become law, so derogate from the powers of the High Court as to enable the President to assume a position 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 President, the President shall declare either that he assents to the Bill or that he withholds assent therefrom :

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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 Constitution, 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 matters aforesaid by reason only that it provides for the imposition of fines or

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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.

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APPENDIX A

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 purpose notwithstanding that the purpose is not one with respect to which Parliament or 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 Contingency Fund of India, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of India, their payment to the public account of India and the withdrawal of moneys from such account for all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by Parliament, and, until provision in that behalf is so made, shall be regulated by rules made by the President.

(2) The custody of the Consolidated Fund of a State and the Contingency Fund of a State, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State, their payment to the public account of the State and the withdrawal of moneys from such account for all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and, until provision in that behalf is 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 Union or of a State in his capacity as such, other than revenues or moneys raised or received by the Government of India or the Government of the State, as the case may be, or
- (b) any court within the territory of India to the credit of any cause, account or persons,

shall be paid into the public account of India or the public account of the State, as 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 Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or any authority within a State.

(2) Nothing in clause (1) shall, until Parliament by law otherwise provides, prevent 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 Constitution liable or treated as liable, so long as that tax continues to be levied 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 of, any 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 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 of, any tax on the sale or purchase of goods declared by Parliament by law to be of importance in inter-State trade or commerce, be subject to such restrictions and conditions in regard to the system of levy, rates and other incidents of the tax as Parliament may by law specify.

Exemption of Property and income of a State from Union taxation

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

Nothing in clause (1) shall prevent the Union from imposing, or authorising the imposition of, any tax to such extent, if any, as Parliament may by law provide in respect of a trade or business of any kind carried on by, or on behalf of, the Government of a State, or any operations connected therewith, or any property used or employed for the purposes of such trade or business, or any income accruing or arising therefrom or in connection therewith.

(2) Nothing in clause (1) shall apply to any trade or business, or to any class of trade or business, which Parliament may by law declare to be incidental to the functions of government.

Adjustment in respect of certain expenses and pensions

Art. 290. Where under the provisions of this Constitution the expenses of a Government or Commission, or the pension payable to or in respect of a person who held office before the commencement of this Constitution under the Crown in India, or any 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

APPENDIX A

- (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.

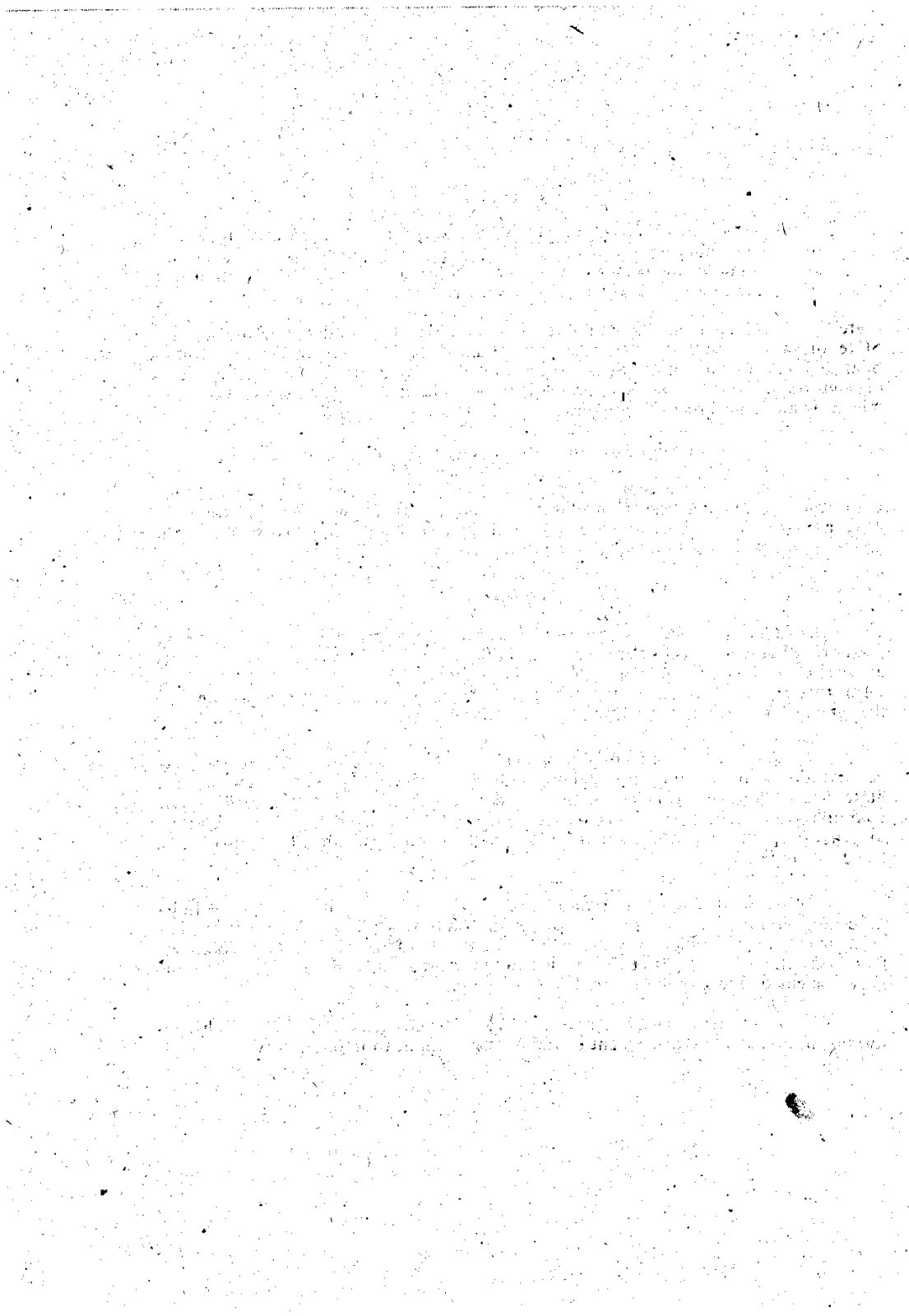
Borrowing by States

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 respect 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.



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 Finance (Department of Economic Affairs) letter No. FI(124)-B/64, dated 13th November, 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 might 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.

APPENDIX B

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 of 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 be 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 forwarding 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

APPENDIX C

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 will 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 Estimates

- | | |
|--|--------------------|
| (i) Other than Land Revenue, Irrigation and Civil Works by | 1st October |
| (ii) Land Revenue by | 25th October |
| (iii) Irrigation by | 6th November |
| (iv) Civil Works by | 20th November* |
| (v) Final Receipt Estimates in respect of Land Revenue, State Excise Duties, Stamps, Interest, Irrigation and Extraordinary Receipt by | 25th January, 1964 |

(b) Expenditure Estimates

From 10th October to 25th October

II—SCHEDULE OF NEW EXPENDITURE—

A.—NON PLAN—

(a) Technically new schemes—

- | | |
|--|----------------|
| (i) Proposals to be sent to the Finance Department by | 1st August |
| (ii) Proposals to be returned by Finance Department after examination for conveying administrative approval/financial sanction by | 31st August |
| (iii) Statements 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 | 15th August |
| (iv) Schedules and Memoranda to be submitted by the Head of Department to the Administrative Department by | 20th September |
| (v) Schedules and Memoranda to be submitted by the Administrative Department to the Finance Department <i>in duplicate</i> by | 1st October |

(b).—New schemes.

- | | |
|---|-------------|
| (i) Proposals to be sent to the Finance Department by | 1st October |
|---|-------------|

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

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- | | |
|---|--------------|
| (ii) Proposals to be returned by Finance Department after examination for conveying administrative approval/financial sanction by | 15th October |
| (iii) Schedules and Memoranda to be submitted by the Head of Department to the Administrative Department by | 31st October |
| (iv) Schedules and memoranda to be supplied by the Administrative Department to the Finance Department <i>in duplicate</i> by | 7th November |

B.—PLAN—

(a) Technically New Schemes—

- | | |
|---|-------------|
| (i) Proposals to be submitted to the Finance Department by | 1st August |
| (ii) Proposals to be returned by the Finance Department after examination for conveying administrative approval/financial sanction by | 31st August |

(b) New Schemes—

- | | |
|--|----------------------|
| (i) Proposals to be submitted to the Finance Department by | 1st October |
| (ii) Proposals to be returned by the Finance Department to the Administrative Department after examination, for conveying administrative approval/financial sanction by | 15th October |
| (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, <i>in duplicate</i> , a copy being supplied simultaneously to the Planning Department by Discussions with the Planning Commission, to be arranged by the Planning Department | 7th November |
| | 1st week of December |

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

APPENDIX C

III.—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

*Note.—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 :—

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

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

STATEMENT I-A

(Rs. in lakhs)

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

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

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

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 Planning Commission's letter No. PC-(P)4(2)/61, dated 20th October, 1961, circulated with Planning Department letter 6439-PGII-61/36899, dated 13th November, 1961.

(3) Strike off the words not needed.

APPENDIX C

STATEMENT No. I-B

(Rs. in lakhs)

Centrally-sponsored Schemes

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

Serial No.	Name of scheme	Total cost 3rd Plan	Budget heads involved (a) (b) (c)	Anticipated expenditure 1963-64	Provision for 1964-65	State share	Central share			Foreign Exchange	Brief reasons for variations between the provision for 1963-64 and 1964-65
							Total (a)	Loan (b)	Grant (c)		
1	2	3	4	5	6	7	8			9	10

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

1. Name of Department.
2. *Technically New or New.

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

Notes.—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 C

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 *inter alia* 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.

APPENDIX C

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.

APPENDIX D

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 Commissioner, Haryana
029—Land Revenue	(a) Items other than those at (b) and (c) (b) Mutation Fee (c) Consolidation of Holdings and fines under 'East Punjab' Holdings (Consolidation and Prevention of Pragmatisation) Act, 1948	Financial Commissioner, Revenue, Haryana. Director, Land Records, Haryana. Director, Consolidation of Holdings, Haryana
030—Stamps & Registration		Financial Commissioner, Revenue, Haryana
B—Stamps—(Judicial)	All Items.	
C—Stamps—(Non—Judicial)		
D—Registration Fees	All Items	Inspector General of Registration, Haryana
031—Estate Duty		ii
A—Agricultural Land	Share of net proceeds assigned to States	Secretary to Government, Haryana, Finance Department.
B—Property other than Agricultural land.	Share of net proceeds assigned to States	
035—Taxes on Immovable Property Other than Agricultural Land	All Items	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	Do	Excise and Taxation Commissioner, Haryana
043—Taxes and Duties on Electricity	Do	Chief Electrical Inspector, Haryana.

APPENDIX D

Major/Sub-Major Head	Minor Heads etc.	Heads of Dtpartments
048—Other Taxes and Duties on Commodities and Services.	(a) Entertainment Tax (b) Receipt under the Sugar Cane (Regulations Supply and Purchase Control) Act.	Excise and Taxation commissioner, Haryana Director of Agriculture, Haryana.
049—Interest Receipts D—Interest receipts of State Government	All Items	Various
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	Inspector General of Prisons 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 (ii) Sale of plain paper used with Stamps	(i) Controller, Printing & Stationcry, Haryana (ii) Financial Commissioner, Revenue Haryana
059—Public Works	All Items	Chief Engineer, Haryana P.W.D. B & R
065—Other Adminitrative Services	All Items	Registrar Punjab and Haryana High Court Chief Electoral Officer, Haryana
A—Administration of Justice	All Items	
B—Elections	Receipt from the Central Govt.	
C—Other Services	for Administration of Central Acts	
	(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	Fire Officer, Haryana
	Fees for Government Audit	Secretary to Govt. Haryana, Finance Deptt.

APPENDIX D

Major/Sub-Major Head	Minor Head etc.	Heads of Departments
	Passport and Visa Fees	Secretary to Govt. Haryana, Home Department
	Narcotics control	Secretary to Govt. Haryana Home Department
	Emigration Fees	Do
	Copy right fees	Financial Commissioner, Revenue, Haryana
	Receipt from Guest Houses, Govt. Hostels etc. other receipts	Director, Hospitality Organ- isation, Haryana.
066—Contribution and Recoveries Towards pension and other Retirement Benefits	All Items	Various Accountant General, Haryana
068—Miscellaneous General Services	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
	Others receipts	Various
077—Education		
A—Primary Education	All Items	Director Public Instructions, Haryana
C—Special Education		
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 Ins- truction, Haryana
F—Technical Education	All Items	Director, Technical Education, Haryana
General	All Items	Director of Public Instruction Haryana & Director of Sports, Haryana, within their respective jurisdiction.
080—Medical	All Items	Director Health Services, Haryana and Director, Medical Education and Research, Haryana, within their respective Jurisdiction.
A—Allopathy		
B—Other System of Medicines	Ayurvedic	Director of Health Services, Haryana
081—Family Planning	All Items	Director of Health Services, Haryana

APPENDIX D

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
	Receipts 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	Director, Town, and Country Planning, Haryana
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.	Labour Commissioner, Haryana
	Fees for the Inspection of Steam Boilers	Director of Industries, Haryana
	Other Receipts	
	(i) Employment	(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 Scheduled Castes and Backward Classes, Haryana.
	(iv) Receipt from correctional Homes	(iv) Director Social Welfare, Haryana.
	(v) Other Receipts	(v) All the officers at S. No. (i) to (iv) within their respective jurisdiction.

APPENDIX D

Major/Sub-Major Head	Minor Head etc.	Heads of Departments
098—Cooperation	(i) Audit fee	(i) Chief Auditor, Cooperative Societies, Haryana.
	(ii) Other Receipts	(ii) Registrar, Cooperative Societies, 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 strengthening of Planning machinery.	Secretary to Govt. Haryana Planning Department
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	All Items	Director, Food and Supplies, Haryana.
110—Animal Husbandry	All Items	Director, Animal Husbandry, Haryana.
112—Fisheries	All Items	Director, 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, Haryana.
121—Village and Small Industries	Do	Do
128—Mines and Minerals	Mineral Concessions, fees rents and royalties and other receipts.	Do
132—Multipurpose River Project	All Items	Chief Engineer, Irrigation Works, Haryana.
133—Irrigation, Navigation Drainage and Flood Control projects.	All Items	Chief Engineer, Irrigation Works, Haryana.
136—Civil Aviation	All Items	Adviser Civil Aviation Haryana.
137—Roads and Bridges	Do	Chief Engineer, P. W. D. B&R Haryana.

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Major/Sub-Major Head	Minor Head etc.	Heads of Departments
138—Road and Water Transport Services	Road Transport Services and other receipts.	State Transport Controller, Haryana.
139—Tourism	All Items	Director, Tourism, Haryana.
160—Grants-in-aid from Central Govt.	Do	Secretary to Govt. Haryana Finance Department.
162—State's share of Union Excise Duties.	Do	Do
603—Internal Debt of State Govt. (Receipts)	All Items	Secretary to Govt. Haryana Finance Department.
604—Loan and Advances from the Central Govt. (Receipts).	Do	Do
677—Loans for Education, Art and Culture.	(i) Primary Education Secondary Education and University and other Higher Education.	(i) Director of Public Instruction, Haryana.
	(ii) Technical Education.	(ii) Director, Technical Education, Haryana.
	(iii) General Education—loans to students deputed for training of commercial pilot.	(iii) Advisor, Civil Aviation, Haryana.
680—Loans for Medical	Medical Education.	Director, Health Services, Haryana, and Director, Medical Education and Research, Haryana.
682—Loans for Public Health Sanitation and Water Supply	Public Health and Sanitation Programmes—Loans to Municipal Corporations and Municipalities National Water Supplies and Sanitation Schemes.	Secretary to Government, Haryana, Local Govt. Department.
683—Loans for Housing	All Items	Secretary to Govt. Haryana, Housing Deptt. and Secretary to Govt. Haryana Revenue Deptt. within their respective jurisdiction.
684—Loans for Urban Development	All Items	Secretary to Govt. Haryana, Housing Deptt. and Secretary to Govt. Haryana Local Govt. Deptt. within their respective jurisdiction.
688—Loans for Social Security and Welfare	(i) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	(i) Director, Scheduled Castes and Backward Classes, Haryana.
	(ii) Rehabilitation, Schemes	(ii) Secretary to Government, Haryana Rehabilitation, Department.

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Major/Sub-Major Head	Minor Heads etc.	Heads of Departments
698—Loans to Cooperative Societies	All Items	Registrar Cooperative Societies, Haryana and Director of Agriculture, Haryana within their respective jurisdiction.
700—Loans to General Financial and Trading Institutions	Loans to Trading Institutions	Director of Industries, Haryana.
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 Govt. Haryana, Revenue Deptt. Director of Agriculture, Haryana and Chief Engineer, Irrigation Works Haryana, within their respective jurisdiction.
706—Loans for Minor Irrigation, Soil Conservation and Area Development.	Minor Irrigation	Chief Engineer, Irrigation Works, Haryana.
710—Loans for Animal Husbandry	Cattle Development	Director, Animal Husbandry Haryana.
700—Loans for Dairy Development	Dairy Development	Milk Commissioner, Haryana.
714—Loans for Community Development	All Items.	Secretary to Govt. Haryana, Revenue Deptt. Secretary to Govt. Haryana Development Department and Director of Panchayats, Haryana within their respective jurisdiction.
721—Loans for village. & Small Industries	All Items	Director of Industries, Haryana.
734—Loans for Power Projects	All Items	Secretary to Govt. Haryana, Irrigation and Power Department.
766—Loans to Government Servants	All Items	Secretary to Govt. Haryana Finance Deptt.
768—Inter-State settlement	All Items	Secretary to Govt. Haryana Finance Deptt.
805—State Provident Funds	All Items	Do
815—Depreciation/Renewal Reserve Funds	Depreciation Reserve Fund Govt. Commercial Departments and Undertakings.	
	(i) (Motor) Transport	(i) State Transport Controller, Haryana
	(ii) Government presses,	(ii) Controller Printing and Stationery, Haryana

APPENDIX D

Major/Sub-Major Head	Minor Heads etc.	Heads of Departments
821—General and other Reserve Funds	General & other Reserve Funds of Govt. Commercial Departments Undertakings Reserve Fund—Transport.	State Transport Controller, Haryana.
822—Sinking Funds	All Items	Secretary to Government, Haryana, Finance Deptt.
823 —Famine Relief Fund	All 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 Scheduled Castes and Backward Classes, Haryana.
848—Other Deposits.	(i) Subventions from Central Road Funds	} Chief Engineer, P.W.D. (B&R) Haryana.
	(ii) Deposit account of grants made by other Governments Local Funds and other outside bodies.	
	(a) Agriculture	(a) Director of Agriculture, Haryana
	(b) Animal Husbandry	(b) Director Animal Husbandry, 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 Department.

APPENDIX D

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	All 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 (b) Civil and Sessions Courts (c) Small causes Courts. (d) Criminal Courts. (e) Administrator Genl. & Official Trustees. (f) Legal Advisers & Counsels	Chief Justice of the High Court of Punjab and Haryana for items (a) to (d) Administrator Genl. & Official Trustee, Haryana for item (e) Advocate General, Haryana, Legal Remem- brancer Haryana, and Director of Prosecu., c.n., 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 on Professions, Trades, Callings and Emplo y- ments	Excise and Taxation Commissioner, Haryana
229—Land Revenue	(i) Direction & Adminis- tration (ii) Collection charges (iii) Survey & Settlement Operations (iv) Land Records, (v) Other Expenditure	Financial Commissioner, Revenue, Haryana Director, Land Records, Haryana (i) Financial Commissioner, Revenue Haryana (ii) Director Land Records, Haryana

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Major Head/ Sub. Major head	Minor Heads etc.	Heads of Departments
230—Stamps and Registration	(i) B-Stamps-Judicial (ii) C-Stamps Non-Judicial (iii) D-Registration	(iii) Director, Consolidation of Holdings Haryana. Financial Commissioner, Revenue, Haryana for items Nos (i) (ii) Inspector General of Registration, Haryana 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	—do—	—do—
241—Taxes on Vehicles	(i) Collection charges (ii) Inspection of Motor vehicles	Financial Commissioner, Revenue, Haryana State Transport Controller, Haryana.
245—Other Taxes and Duties on commodities and Services	(i) Collection charges Entertainment (ii) Collection Charges—Taxes on Goods and Passengers (iii) Collection Charges Electricity	Excise and Taxation Commissioner, Haryana for item No. (i) and (ii). Chief Electrical Inspector, Haryana, for item No. (iii).
247—Other Fiscal Services	Promotion of Small Savings	Director Small Savings, Haryana.
248—Appropriation for Production or Avoidance of Debt	All 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 procurement of food grains) (ii) Other items	(i) Director, Food and Supplies, Haryana (ii) Secretary to Govt. Haryana, Finance Deptt.
C—Interest on Small Savings, Provident Funds.	Interest on State Provident Funds	Secretary to Govt. Haryana, Finance Deptt.
D—Interest on Loans and Advances from Central Government	All Items	—do—

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 payable to Jagirdars	Financial Commissioner, Revenue, Haryana.
251—Public Service Commission	State Public Service Com- mission	
	(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. Haryana.
	(ii) Board of Revenue	Financial 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) Chief Secretary to Govt. Haryana and (ii) Financial Com- missioner and Secretary to Govt. Haryana Revenue Department.
	(iii) Other Establishment	(iii) —do—

APPENDIX D

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 Organisation for item No. (i) to (iii))
	(ii) Treasury Establishment	
	(iii) Training	
	(iv) Local Fund Audit	Secretary to Government, 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 jurisdiction.
	(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.	(vi) Director, Hospitality organisation Haryana.
	(vii) Other Expenditure	(vii) Various.

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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 pensions debitable to this major head.	Deputy Secretary to Government Haryana Finance Department (Treasuries & Accounts Organisation).
268—Miscellaneous General Services.	(i) State Lotteries	Director of Lotteries, Haryana.
	(ii) Pensions & Awards in consideration of distinguished services.	Chief Secretary to Government, Haryana.
	(iii) Irrecoverable loans written off	(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, E—University & other High Education— G—Sport & Youth Welfare & H—General	(i) All Items	(i) Director of Public Instruction, Haryana
(ii) F—Technical Education	(ii) All items	(ii) Director, Technical, Education, 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 Archaeology Haryana
	(ii) Archaeology	(ii) Do
	(iii) Archives and Museums	(iii) Do
	(iv) Public Libraries	(iv) Director of Public Instruction, Haryana.
280—Medical	All items	Director, Health Services, Haryana and Director Medical Education and Research Haryana, within their respective jurisdiction.
281—Family Planning	All items	Director Health Services, Haryana
282—Public Health, Sanitation and		
(i) A—Public 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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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 jurisdiction.
	(ii) Other Expenditure	(ii) Secretary to Government, Haryana Local Govt. Depart- ment 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 & Employment	(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
288—Social Security & Welfare		
(i)—A—Civil Supplies	(i) All items	(i) 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—Social Welfare	(iv) All items	(iv) Director, Social Welfare, Haryana.
(v) Other Social Security and Welfare Programmes.	(v) Various items	(v) Various
289—Relief on account of natural Calamities.	All items.	Financial Commissioner, Haryana.

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Major Head/ Sub-Major head	Minor Heads etc.	Heads of Departments
295—Other Social and Community Services.	Upkeep of Shrines, Temples etc. & Donations for Charitable purposes.	Secretary to Government, Haryana, Revenue Department
296—Secretariat-Economic Services.	(i) Planning Commissioner/ Planning Board.	(i) Secretary to Government Haryana, Planning Department.
	(ii) Secretariat	(ii) Chief Secretary to Government, Haryana.
	(iii) Attached offices-Revenue Deptt.	(iii) Financial Commissioner, Revenue, Haryana.
298—Cooperation	(i) All items except Audit of Cooperatives.	(i) Registrar, Cooperative Societies, 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, Haryana.
	(ii) Economic Advice and Statistics.	(ii) Economic and Statistical Adviser to Govt. Haryana
	(iii) Regulation of weights & Measures.	(iii) Director of Industries, Haryana.
305—Agriculture	(i) All items	(i) Director of Agriculture Haryana and Director Colonization, Haryana.
306—Minor Irrigation	(i) All items	(i) Director of Agriculture, Haryana and Chief Engineer, Irrigation works, Haryana.
307—Soil & Water Conservation	All items	Chief Conservator of Forests, Haryana and Director of Agriculture, Haryana.
308—Area Development	Ayacut Development, Dry Land development of Desert areas	Director of Agriculture, Haryana
309—Food and Nutrition	All items	Director, Food and Supplies, Haryana.
310—Animal Husbandry	All items	Director, Animal Husbandry, Haryana.
312—Fisheries	All items	Director of Fisheries, Haryana.
313—Forests	All items	Chief Conservator of Forests, Haryana.
314—Community Development	All items	Secretary to Government, Haryana, Development Department and Director of Panchayats.
320—Industries-A-General	All items	Director of Industries, Haryana.
321—Village and Small Industries		

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Major Head/ Sub-Major head	Minor Heads etc.	Heads of Departments
328—Mines and Minerals B—Regulation and Development of Mines.	Direction & Administration Mineral Exploration and other expenditure.	Director of Industries, Haryana.
332—Multi-purpose River projects	(i) All items except interest on capital (ii) Interest on capital	(i) Chief Engineer, Irrigation Works, Haryana. (ii) Secretary to Govt., Haryana, Finance Department.
333—Irrigation, Navigation Drainage & Flood Control Projects.	(i) All items except interest on capital and Irrigation Establishment in charge of Civil Officers. (ii) Interest on Capital (iii) Irrigation Establishment in charge of civil officers.	(i) Chief Engineer, Irrigation Works, Haryana. (ii) Secretary to Government, Haryana, Finance Department. (iii) Financial Commissioners, Revenue, Haryana.
336—Civil Aviation	All items	Adviser, Civil Aviation, Haryana.
337—Roads & Bridges	All items	Chief Engineer, P.W.D. (B&R), Haryana and President Communication Board, Haryana, with their respective jurisdiction.
338—Road and Water Transport Services-A-Road Transport.	All items	State Transport Controller, Haryana.
339—Tourism	All items	Director, Tourism, Haryana.
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.	All items	Secretary to Government, Haryana Development Department, & Secy. to Govt. Haryana Local Govt. Deptt. within their respective jurisdiction.
459—Capital outlay on Public Works	All items	Chief Engineer, P.W.D. (B&R), Haryana.
465—Capital outlay on Stationery & Printing and other Administrative Services.	Stationery and Printing	Controller, Printing & Stationery, Haryana.
477—Capital outlay on Education Arts and Culture.	(i) Primary Education. (ii) Secondary Education (iii) University and other Higher Education. (iv) Technical Education.	(i) to (ii) Director Public Instruction, Haryana. (iv) Director, Technical Education, Haryana.

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Major Head/ Sub-Major head	Minor Heads etc.	Heads of Departments
	(v) Sports and Youth Welfare.	(v) Director, Public Instruction, Haryana and Director of Sports Haryana, within their respective jurisdiction.
480—Capital outlay on Medical.	(vi) Other expenditure All items	(vi) Various. Director, Health Services, Haryana, and Director, Medical Education and Research, Haryana.
481—Capital Outlay on Family Planning.	All items	Director, Health Services, Haryana.
482—Capital Outlay on Public Health, Sanitation and Water Supply.	(i) Public Health and Sanitation. (ii) Other items	(i) Director, Health Services, Haryana (ii) Chief Engineer, P.W.D. (P.H.) Haryana.
483—Capital Outlay on Housing A—Government Residential Buildings.	All items.	Chief Engineer, P.W.D. (B&R) (P.H.) Haryana and Secretary to Government, Haryana, Housing Department, within their respective jurisdiction.
484—Capital Outlay on Urban Development-A-General	All items	Director Urban Estates, Director, Town & Country Planning within their respective jurisdiction.
488—Capital Outlay on Social Security any Welfare-E-Other-Social Security & Welfare programmes.	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes investment in the share capital of Haryana Harijan Kalyan Nigam.	Director, Welfare of Scheduled Castes and Backward Classes, Haryana.
495—Capital Outlay on other Social and Community Services.	(i) Labour (ii) Employment, Except Training. (iii) Training.	(i) Labour Commissioner, Haryana. (ii) Director, Employment, Haryana. (iii) Director, Industrial Training, Haryana.
498—Capital Outlay on Cooperation	All items	Registrar, Cooperative Societies, Haryana.
500—Investment in General Financial and Trading Institutions.	Investment in Trading Institutions— Investment in the share Capital of the Haryana Small Industries and Export Corporation.	Director of Industries, Haryana.

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Major Head/ Sub. Major head.	Minor Heads etc.	Heads of Departments
505—Capital Outlay on Agriculture.	All items.	Director of Agriculture, Haryana and Director of Colonization, Haryana.
506—Capital Outlay on Minor Irrigation Soil Conservation and Area Development.	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 other banks. (ii) All other items	Director, Food and Supplies, Haryana. 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	—do—
677—Loans for Education, Arts & Culture.	All items	Director, Technical Education, Haryana, Director, Public Instruction, 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, Haryana.
683 Loans for Housing	All items	Secretary to Government, Haryana, Housing Department and Secretary to Government, Haryana, Revenue Deptt. within their respective jurisdiction.
684—Loans for Urban Development	All items	Secretary to Govt., Haryana, Local Govt. Department and Secretary to Govt., Haryana, Housing Department within their respective jurisdiction.
688—Loans for Social Security & Welfare	(i) Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	Director Welfare of Scheduled Castes and Backward Classes.
	(ii) Rehabilitation Schemes	(ii) Secretary to Government, Haryana, Rehabilitation Department.
698 —Loans to Cooperative Societies	All items	Registrar, Cooperative Societies, Haryana.
700—Loans to General Financial 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—Loans for Agriculture	All items	Secretary to Government, Haryana Revenue Department, Director of Agriculture, Haryana and Chief Engineer, Irrigation Works, Haryana, within their respective jurisdiction.
706—Loans for Minor Irrigation, Soil Conservation and Area Development	Minor Irrigation	Chief Engineer, Irrigation works, Haryana.
710—Loans for Animal Husbandry	All items	Director, Animal Husbandry, Haryana.

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Major Head/ Sub. Major head	Minor Heads etc.	Heads of Departments
711—Loans for Dairy Development	All items	Milk Commissioner, Haryana.
714—Loans for Community Development	All items	Secretary to Government, Haryana, Revenue Deptt., Secretary to Govt., Haryana, Development Deptt. 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	All items	Secretary to Govt., Haryana, Finance Deptt.
815—Depreciation/Renewal Reserve Funds.	Depreciation Reserve Fund Govt. Commercial Departments and undertakings	
	(i) Motor Transport	(i) State Transport Controller, Haryana.
		(ii) Controller, Printing & Stationery Haryana.
821—General & other Reserve Funds.	General and other reserve funds of Government Commercial 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, Finance Department.
	(ii) Village Reconstruction and Harijan Uplift Fund	
842—Other Deposits.	(i) Subventions from Central Road Fund	(i) Chief Engineer, P. W.D. (B&R), Haryana.
	(ii) Deposit Accounts of grants made by other Governments Local Funds and other outside bodies.	
	(a) Agriculture	(a) Director of Agriculture, Haryana.
	(b) Animal Husbandry	(b) Director, Animal Husbandry, Haryana.
	(iii) Deposit accounts of grants made by the National Cooperative Development and Warehousing Board.	(iii) Registrar, Cooperative Societies, Haryana.