

# Public Budgets: A Comparative Study of Budget (Estimates) Revenues & Actual Revenues of Haryana Budget

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**Abstract**—The accuracy of any budget can be judge only by comparing the budget with actual after actual are realized. The present study is attempts to evaluate the item revenue receipts (Budgeted and Actual) of Haryana Budget and provides the relationship between budget and actual in revenues in the Budget of Haryana Government. The study includes tax revenue, non-tax revenue and total revenue to achieve the objectives. The data has been taken for eight years from 2006-07 to 2013-14. The data was taken from the website of Ministry of Finance, Government of Haryana. The data has been analysed by using many statistical tool such as mean, standard deviation and independent t-test (two samples). The statistical results showed that there is no significant difference between the estimated budgets and actual realized.

**Keywords:** Public Budget, Budget (Estimates), Actual, Resource Allocation.

## 1. INTRODUCTION

Public Budget has the important role in the development of any economy whether developed, developing or underdeveloped. It helps to accelerate the economy. Initially the Public Budgets were treated just as plan for the public expenditure and public revenue. But in the modern world the role of public budget has been increased a lot. Now it is considered as policy document which provide different policies for the people involved in different professions, business, employment etc. However the main focus of the public budget is still to balance the fiscal deficit by balancing the public revenue and public expenditure. Thus the role of Revenue and Expenditure is most important and most Crucial in any Public Budget. Further the biggest challenge of any Public Budget is the efficiency that means the Budget Estimates which are forecast before the year for the upcoming year must be reliable. As the Budget is related to the future which is uncertain thus it never can be prepared with 100 per cent accuracy but it is always expected to have some good amount of accuracy otherwise the role of Public Budgets will be nil.

## 1.1 What is Public Budget?

Public Budget is an important government's policy documents. Government collect resources from the Environment and put these resources for the welfare of the society. The government has natural resources and the taxation system for the revenue and it has to incur the expenses for the welfare of the society. Thus Budget is important aspect which has the relationship between revenue and the expenditure that reflect the expectation of the society.

Every country (developed or developing) needs financial resources for its survive and growth. The national/state budget is that instrument through which these transactions are planned and executed. However, the increasing fiscal burdens due to the expansion of the state economy have become a serious problem in the development of the economy. The government expenditures which occurred in the past still keep its importance in the present. "Especially, despite the fact that it (budget) has already been proved in literature that the public expenditures have continually been increasing owing to various reasons, the problems related to essential, effective, productive and on time-using of the increasing public expenditures have gradually been enlarged." (Jasfrankir Djurovic-Todorovic, Marina Djordjevic, 2009). Thus the public Budget has an important role in the development of any Nation/State.

## 2. REVIEW OF LITERATURE

Goetz and Jenkins (2005) explain the approach towards accountability and the responsibility of the government in the public budget. They said that the government is not only responsible to provide the information about the use of the resources but their accountability also lies with to provide the justification that these resources are used in the most appropriate manner. Further they explain that there should be a system of penalties if the government is not able to justify it.

# Public Sector Budgets A Comparative Study

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