

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

ON

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2012

GOVERNMENT OF HARYANA
Report No. 1 of the year 2012-13

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PREFACE

1. This Report has been prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution of India.
2. Chapter I of this Report contains audit observations on matters arising from examination of the Finance Accounts of the State Government for the year ended 31 March 2012.
3. Chapter II of this Report contains audit observations on matters arising from examination of the Appropriation Accounts of the State Government for the year ended 31 March 2012.
4. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives in the departments relating to Social, Economic, Revenue and General Sectors during the current year.

Executive Summary

Background

In July 2005, the Haryana Government enacted the Fiscal Responsibilities and Budget Management (FRBM) Act. It laid down a reform agenda through a fiscal correction path in the medium term with the long term goal of securing growth with stability for its economy. The Government's commitment to carry forward these reforms is reflected in the policy initiatives announced in its subsequent budgets. The benefits of legislation of the FRBM Act have been realised to some extent in terms of reducing revenue/fiscal deficit and minimising liabilities. However, a host of institutional and sectoral reform measures will go a long way in building up the much needed 'fiscal space' for improving the quality of public expenditure and to promote fiscal stability. The Government has done well in establishing an institutional mechanism on fiscal transparency and accountability.

The report

Based on the audited accounts of the Government of Haryana for the year ended March 2012, this Report provides an analytical review of the Annual Accounts of the Government. The Report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of the Haryana Government's fiscal position as on 31 March 2012. It provides an insight into trends of committed expenditure and borrowing patterns besides giving a brief account of Central funds transferred directly to State implementing agencies through the off budget route.

Chapter 2 is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter 3 is an inventory of the Haryana Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various government departments/organisations in support of the findings.

Audit findings and recommendations

Chapter I

Fiscal Correction: The fiscal positions in terms of the trends in fiscal parameters, i.e. revenue, fiscal and primary deficit/surplus which indicated increasing trends since 2008-09 had shown some improvement during 2011-12. But these were still in deficit. As per recommendation of Thirteenth Finance Commission, the revenue deficit is to be brought down to zero by 2011-12. The State can still achieve the FRBM Act targets through concerted efforts for better tax compliance, reductions in tax collection costs and pruning unproductive expenditure.

Interest payments: Interest payments (₹ 4,001 crore), increased by 21 *per cent* during the year over 2010-11 and were within the projections made in the Fiscal Correction Path (₹ 4,125 crore), the Medium Term Fiscal Policy Statement (₹ 4,345 crore) and the Report of Thirteenth Finance Commission (₹ 4,007 crore).

Non-Plan expenditure: Revenue expenditure (₹ 32,015 crore) was 84 *per cent* of the total expenditure (₹ 38,014 crore) and 64 *per cent* thereof was the Non-Plan component (₹ 24,223 crore). Non-Plan revenue expenditure was higher than the normative assessment of the Thirteenth Finance Commission (₹ 20,360 crore) and the projection of Fiscal Correction Path (₹ 23,490 crore) but was within projection made in Medium Term Fiscal Policy Statement (₹ 24,681 crore).

Incomplete projects: Eight infrastructural projects, scheduled for completion between April 2007 and September 2011, were incomplete. Time and cost overruns of these incomplete projects will have to be reduced so as to ensure value for money for the people of Haryana.

Review of Government investments: The average return on Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.02 and 0.17 *per cent* in the past five years, whereas its average interest outgo was in the range of 7.43 to 9.73 *per cent*. This is an unsustainable proposition. The Government should, therefore, seek better value for money in investments as otherwise, high cost borrowed funds invested in projects with low financial returns will continue to strain the economy. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritised with full justification for the high cost borrowings. Time has come to review

the working of State-owned Public Sector Undertakings incurring huge losses and work out either a revival strategy (for those that are strategic in nature and can be made viable) or close down the sick units by disinvesting their equity.

Debt sustainability: As per the FRBM Act 2005, the total debt including contingent liabilities should not exceed 22.6 *per cent* of the estimated Gross State Domestic Product (GSDP) for the year. The State's total liability including guarantees and letter of comfort during 2011-12 was ₹ 60,840 crore which was 19.67 *per cent* of the GSDP which was well within the parameters of the FRBM Act 2005. The revenue deficit indicates that some portion of the high cost borrowings is being used by the Government for meeting its current expenditure. Borrowed funds should be used as far as possible only to fund capital expenditure while revenue expenditure should be fully met from revenue receipts. Efforts should be made to return to the stage of primary surpluses and zero revenue deficit as soon as possible. Maintaining a calendar of borrowings to avoid bunching towards the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

Oversight of funds transferred directly from Government of India to the State implementing agencies: GOI directly transferred ₹ 2,009.71 crore to State implementing agencies during the year, and it increased by ₹ 700.87 crore (54 *per cent*) over the previous year. As the funds were not routed through the Government accounts, the direct transfer of funds from the GOI to the State implementing agencies runs the risk of oversight of maintenance of accounts and utilisation of funds by these agencies. In the absence of uniform accounting practices followed by all these agencies, proper documentation was not in place and timely reporting about the status of expenditure by these implementing agencies was not being done.

Chapter II

Financial management and budgetary control:

Slow progress in implementation of various social and developmental programmes in the State left overall savings of ₹ 9,450.85 crore even after offsetting of excess of ₹ 263.45 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. There were instances of inadequate provision of funds and unnecessary or excessive re-appropriations. Rush of expenditure at the end of the financial year was another chronic feature noticed in the State. In many cases, the anticipated savings were either not surrendered or surrendered on the last two days of the year, leaving no scope for utilising these funds for other developmental purposes.

Budgetary controls should be strictly observed to avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.

Chapter III

Financial Reporting:

The Government's compliance with various rules, procedures and directives was lacking in various departments, as evidenced by the inordinate delays occurred in furnishing utilization certificates against loans and grants by various grantee institutions. Submission of Annual Accounts by autonomous bodies and departmentally managed commercial undertakings were also delayed. Probing the instances of losses and misappropriations are continuing for longer periods. Departmental inquiries in such cases should be expedited to bring the defaulters to book. Internal controls in all the organisations should be strengthened to prevent such cases in future. Substantial amounts of receipt and expenditure were classified under omnibus minor head '800- Other Receipts/Expenditure' during 2011-12 which should be avoided for greater transparency in financial reporting.

Chapter 1

Finances of the State Government

Profile of Haryana

Haryana is a State with 21 districts, of which eight districts are part of the National Capital Region of Delhi. As indicated in *Appendix 1.1*, Haryana has lower poverty levels as compared to other Indian States. The density of population (573 persons per sq km) as per the 2011 census was higher than the all-India average (382 persons per sq km). The State has achieved considerable economic growth in the last decade and its compound annual growth rate of Gross State Domestic Product (GSDP) for the period 2002-03 to 2011-12 has been 17.47 *per cent* as compared to 14.46 *per cent* in other general category States. Its population grew by 19.90 *per cent* from 2.11 crore in 2001 to 2.54 crore in 2011 against 13.90 *per cent* in other general category States during the same period.

Higher growth rate of GSDP accompanied by lower growth rate of population, resulted in higher growth rate of per capita income in Haryana. It fared better than other General Category States in the current decade.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2011-12 and analyses critical changes in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 are given in *Appendix 1.3 Part A and B*.

1.1.1 Summary of Current Year's Fiscal Transactions

A summary of the State Government's fiscal transactions during 2011-12 as compared to 2010-11 is presented in **Table 1.1. Appendix 1.5 Part A and B** provides details of receipts and disbursements as well as the overall fiscal position during 2011-12. Projections of the Thirteenth Finance Commission (ThFC), the Fiscal Correction Path (FCP) and the Mid-Term Fiscal Policy Statement (MTFPS) for the year 2011-12 are given in *Appendix 1.6*.

Finances of State Government

Table 1.1: Summary of the current year's fiscal transactions

(₹ in crore)

Receipts			Disbursements				
	2010-11	2011-12		2010-11	2011-12		
					Non-Plan	Plan	Total
Section A: Revenue							
Revenue Receipts	25,563.67	30,557.59	Revenue Expenditure	28,310.19	24,222.90	7,791.99	32,014.89
Tax revenue	16,790.37	20,399.46	General Services	9,328.14	10,155.47	64.36	10,219.83
Non-tax revenue	3,420.93	4,721.65	Social Services	10,904.08	7,092.54	5,549.13	12,641.67
Share of Union Taxes/Duties	2,301.75	2,681.55	Economic Services	7,996.73	6,875.47	2,178.50	9,053.97
Grants from Government of India	3,050.62	2,754.93	Grants-in-aid and Contributions*	81.24	99.42	-	99.42
Section B : Capital							
Miscellaneous Capital Receipts	8.00	9.24	Capital Outlay	4,031.10	1,018.17	4,354.17	5,372.34
Recoveries of Loans and Advances	233.05	294.12	Loans And Advances Disbursed	721.87	262.86	364.21	627.07
Public Debt Receipts**	9,842.73	10,766.83	Repayment of Public Debt**	3,971.08	-	-	4,037.14
Contingency Fund	192.83	167.52	Contingency Fund	192.83	-	-	167.52
Public Account Receipts	16,594.62	19,259.75	Public Account Disbursements	15,324.41	-	-	17,051.18
Opening Cash Balance	493.42	376.84	Closing Cash Balance	376.84	-	-	2,161.75
Total	53,928.32	61,431.89	Total	53,928.32			61,431.89

(Source: State Finance Accounts of the respective years.)

* Compensation and assignment to local bodies and Panchayati Raj Institutions.

** Excluding transactions of Ways and Means Advances i.e. ₹ 974.27 crore receipt and ₹ 974.27 crore payment.

The following are the major changes in fiscal transactions during 2011-12 over the previous year:

- Increase in revenue receipts by ₹ 4,994 crore (20 per cent) was contributed by increase in tax revenue by ₹ 3,609 crore (22 per cent) and non-tax revenue by ₹ 1,301 crore (38 per cent). Share of Union taxes and duties from the Government of India (GOI) increased by ₹ 380 crore (17 per cent). Grants-in-aid from GOI decreased by ₹ 296 crore (10 per cent). The State's own tax revenue was lower by 1.70 per cent of FCP (₹ 20,752 crore) but was higher by 1.13 per cent of the target fixed by Thirteenth Finance Commission (ThFC) (₹ 20,171 crore) and higher by 1.96 per cent of the projection in Mid-term Fiscal Policy Statement (MTFPS) (₹ 20,007 crore). The State's own nontax revenue (₹ 4,722 crore) was lower by 65 per cent than the target fixed by ThFC (₹ 13,397 crore), but was higher by three per cent and 10 per cent than the projection made in

Fiscal Correction Path (FCP) (₹ 4,577 crore) and MTFPS (₹ 4,287 crore) respectively for the year 2011-12 (*Appendix 1.6*).

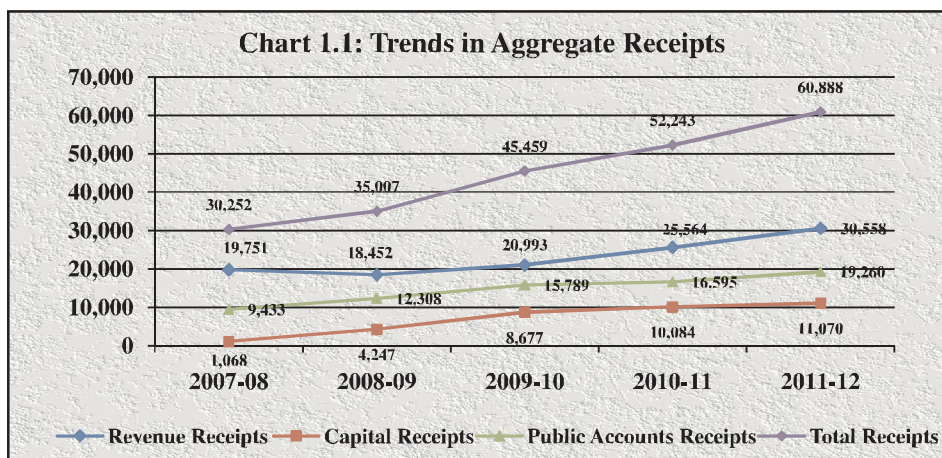
- Revenue expenditure increased by ₹ 3,705 crore (13 *per cent*) as a result of increase in expenditure on social services (₹ 1,738 crore), economic services (₹ 1,057 crore) and general services (₹ 892 crore). The Non-Plan Revenue expenditure (NPRE) (₹ 24,223 crore) was lesser by ₹ 638 crore (three *per cent*) than the projections made by the Government in MTFPS (₹ 24,861 crore) but was higher by ₹ 733 crore (three *per cent*) and ₹ 7,049 crore (41 *per cent*) than the projections made in FCP (₹ 23,490 crore) and the normative assessment in ThFC (₹ 17,174 crore) respectively (*Appendix 1.6*).
- Capital expenditure increased by ₹ 1,341 crore (33 *per cent*) mainly on account of increase in economic services (₹ 1,168 crore) and social services (₹ 137 crore).
- Recovery of loans and advances increased by ₹ 61 crore (26 *per cent*) during 2011-12.
- Public debt receipts and repayment of public debt increased by ₹ 924 crore (nine *per cent*) and by ₹ 66 crore (two *per cent*) respectively resulting in net increase of ₹ 858 crore in public debt receipts.
- While Public Account receipts increased from ₹ 16,595 crore in 2010-11 to ₹ 19,260 crore in 2011-12 and their disbursements increased from ₹ 15,324 crore in 2010-11 to ₹ 17,051 crore in 2011-12.
- The cash balance of the Government at the close of 2011-12 increased by ₹ 1,785 crore over the previous year and stood at ₹ 2,162 crore.

1.2 Resources of the State

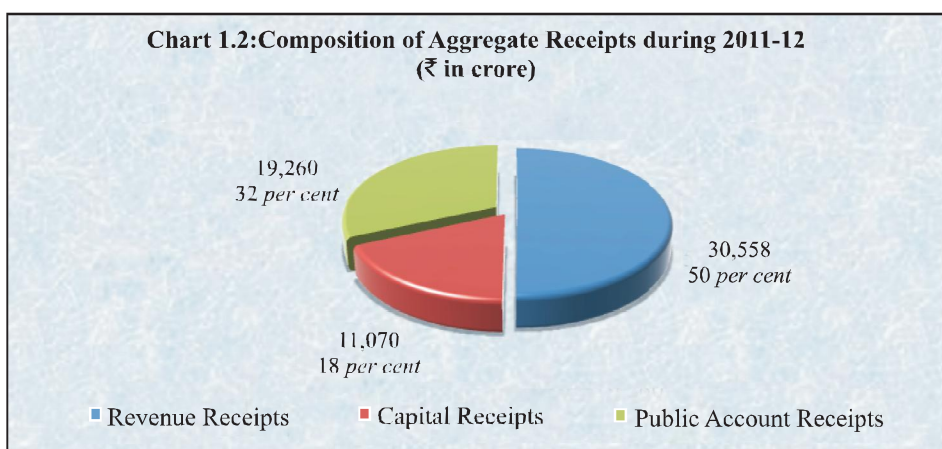
1.2.1 Resources of the State as per Finance Accounts 2011-12

Revenue receipts and capital receipts are the resources of the Government. **Table 1.1** presents the receipts and disbursements of the Government during 2011-12 as per Finance Accounts 2011-12 while **Chart 1.1** depicts the trends of various components of the receipts of the Government during 2007-12. **Chart 1.2** depicts the composition of resources of the Government during 2011-12.

Finances of the State Government



(Source: State Finance Accounts of the respective years.)



(Source: State Finance Accounts of the respective years)

The total receipts of the Government increased by ₹ 30,636 crore, (101 per cent) from ₹ 30,252 crore in 2007-08 to ₹ 60,888 crore in 2011-12. While Revenue receipts increased by ₹ 10,807 crore (55 per cent), Capital receipts including recovery of loans and advances and public debt increased by ₹ 10,002 crore (937 per cent) and Public Account receipts increased by ₹ 9,827 crore (104 per cent) during the same period. The share of revenue receipts in the total receipts decreased from 65 per cent in 2007-08 to 50 per cent in 2011-12. The share of the Public Account in the total receipt registered moderate increase from 31 to 32 per cent whereas the share of capital receipts including debt increased from 4 per cent to 18 per cent during the same period.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

GOI has been transferring a sizeable quantum of funds directly to State agencies for the implementation of various flagship schemes/programmes in the social and economic sectors. As these funds are not routed through the State Budget/State Treasury System, the Annual Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are understated. To have a holistic picture on the availability of aggregate resources, funds directly transferred to State implementing agencies during 2010-11 and 2011-12 are presented in **Table 1.2**.

Table-1.2: Funds transferred directly to State Implementing Agencies

(₹ in crore)

Sr. No.	Programme/Scheme	Implementing Agency in the State	Central Share	
			2010-11	2011-12
1.	Members of Parliament Local Area Development Scheme	District Rural Development Agency (DRDA)	23.09	35.86
2.	National Rural Employment Guarantee Scheme	DRDA	141.12	316.74
3.	Indira Awas Yojana	DRDA	59.75	80.61
4.	Swaranjayanti Gram Swarojgar Yojana	DRDA	28.04	34.94
5.	Desert Development Programme	DRDA	22.51	33.26
6.	Integrated Wasteland Development Programme	DRDA	3.06	5.87
7.	District Rural Development Agency (Administration)	DRDA	18.31	23.08
8.	Backward Region Grant Fund	DRDA	26.75	26.60
9.	Sarva Shiksha Abhiyan	Shiksha Sadan Society	419.52	767.96
10.	National Programme for Education of Girls at Elementary Level	Shiksha Sadan Society	1.72	1.72
11.	Kasturba Gandhi Bal Vidyalya	KGBV	0.85	2.26
12.	National Rural Health Mission	Haryana State Health and Family Welfare Society	250.91	276.10
13.	National Horticulture Mission	NA	51.50	76.39
14.	Pradhan Mantri Gram Sadak Yojana	NA	157.75	61.00
15.	Mid Day Meal		103.96	267.32
	Total		1,308.84	2,009.71

(Source: Information supplied by concerned departments.)

Table 1.2 shows that the funds transferred directly to the State implementing agencies (Central share) increased by 54 *per cent* during 2011-12. The increase was observed mainly in Sarva Shiksha Abhiyan: ₹ 348.44 crore (83 *per cent*), National Rural Employment Guarantee Scheme: ₹ 175.62 crore (124 *per cent*) and Mid Day Meal: ₹ 163.36 crore (157 *per cent*). However, the transfer of funds decreased by

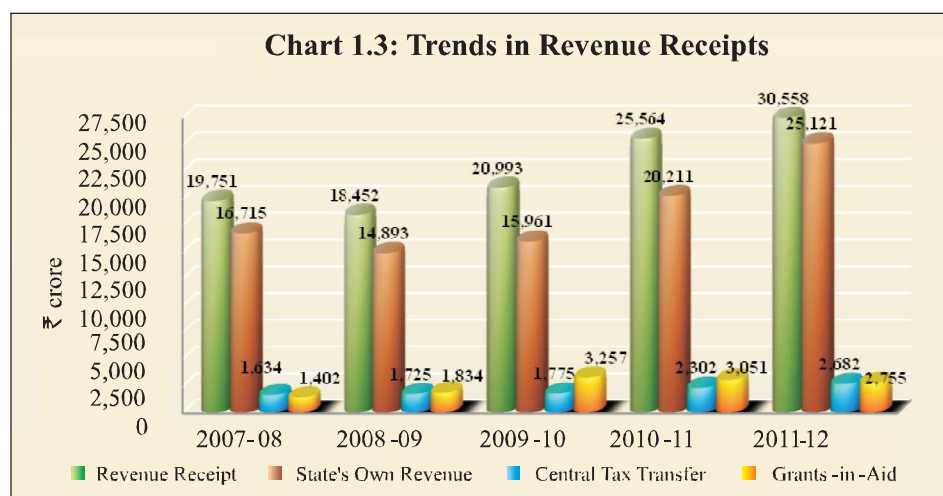
Finances of the State Government

₹ 96.75 crore (61 *per cent*) under Pradhan Mantri Gram Sadak Yojana.

As the funds are not routed through the Government accounts, the direct transfer of funds from GOI to the State implementing agencies runs the risk of oversight of maintenance of accounts and utilisation of funds by these agencies. Uniform accounting practices are not being followed by all these agencies, and proper documentation was not in place and as a result timely reporting about the status of expenditure by these implementing agencies was not being done. The expenditure in the Finance Accounts was understated to that extent.

1.3 Revenue Receipts

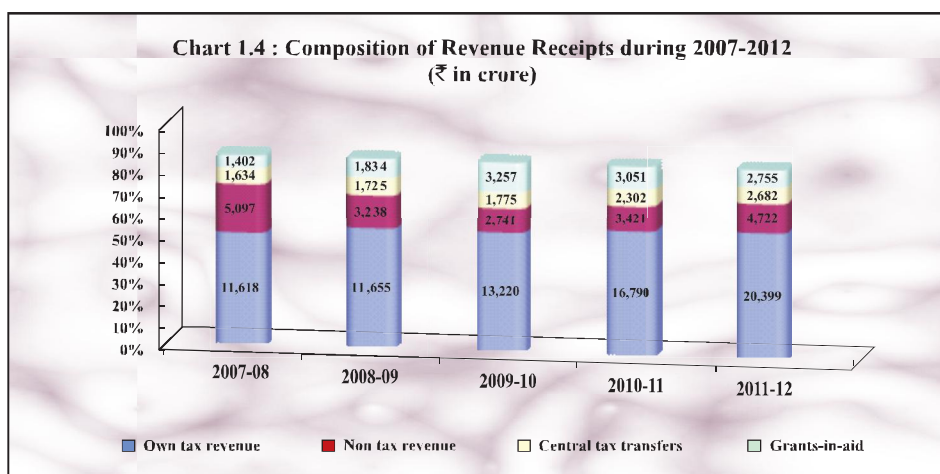
Statement 11 of the Finance Accounts provides details of revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2007-12 are presented in *Appendix 1.4* and also depicted in **Charts 1.3 and 1.4** respectively.



(Source: State Finance Accounts of the respective years.)

The Revenue Receipts of the State increased by 55 *per cent* during the period from 2007-08 to 2011-12. The State's own revenue, grants-in-aid from GOI and the central tax transfers increased by 50 *per cent*, 97 *per cent* and 64 *per cent* respectively during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue decreased from 85 *per cent* in 2007-08 to 82 *per cent* in 2011-12, mainly due to decrease in non-tax revenue from ₹ 5,097 crore in 2007-08 to ₹ 4,722 crore in 2011-12. The share of grants-in-aid from GOI and central tax transfers increased from seven and eight *per cent* in 2007-08 to nine *per cent* each in 2011-12.

The compound annual growth rate of revenue receipts at 14.49 *per cent* during 2002-03 to 2010-11 was less than the growth rate of other general category states (16.86 *per cent*). This increased to 15.03 *per cent* during 2002-03 to 2011-12 (*Appendix 1.1*).



(Source: State Finance Accounts of the respective years.)

The trends in revenue receipts relative to GSDP at current prices are presented in **Table 1.3**.

Table 1.3: Trends in Revenue Receipts relative to GSDP

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue receipts (RR) (₹ in crore)	19,751	18,452	20,993	25,564	30,558
Rate of growth of RR (<i>per cent</i>)	10.02	(-)6.58	13.77	21.77	19.54
RR/GSDP (<i>per cent</i>)	13.03	10.11	9.45	9.68	9.88
Buoyancy ratios					
Revenue buoyancy with reference to GSDP	0.564	(-)0.323	0.636	1.148	1.142
State's Own Tax Buoyancy with reference to GSDP	0.355	0.016	0.620	1.424	1.257
GSDP (₹ in crore)	1,51,607	1,82,502	2,22,031	2,64,149	3,09,326
Growth rate of GSDP	17.76	20.38	21.66	18.97	17.10

(Source: State Finance Accounts of the respective years.)

The growth rate of revenue receipts which declined from 10.02 *per cent* in 2007-08 to (-) 6.58 *per cent* in 2008-09 has shown some improvement during 2009-10 and 2010-11 by rising to 21.77 *per cent* but it again decreased to 19.54 *per cent* during 2011-12. The percentage ratio of revenue receipts to GSDP has also decreased from 13.03 *per cent* in 2007-09 to 9.88 in 2011-12. The State's own tax buoyancy with reference to GSDP which increased from 0.355 in 2007-08 to 1.424 in 2010-11, decreased to 1.257 in 2011-12 and the revenue buoyancy with reference to the GSDP which also increased from 0.564 in 2007-08 to 1.148 in 2010-11 decreased to 1.142 in 2011-12.

Finances of the State Government

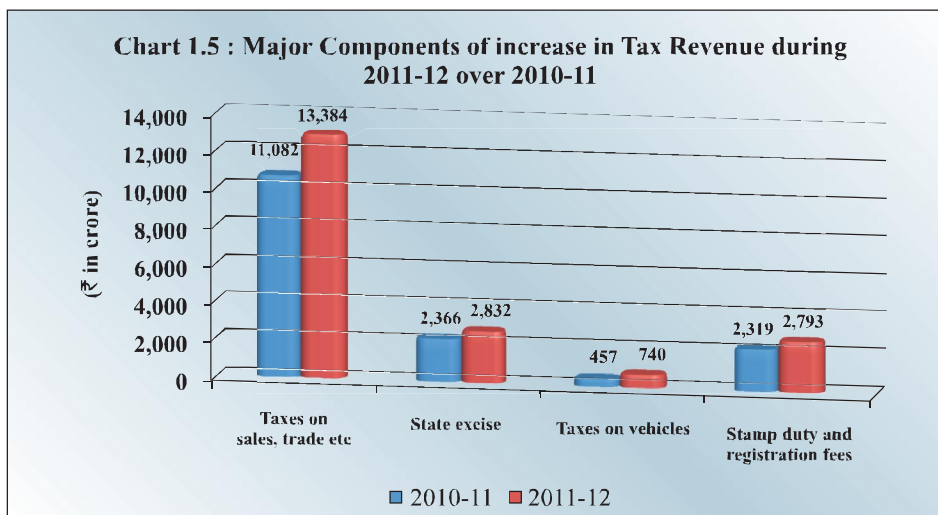
The growth rate of GSDP witnessed increasing trends upto 2009-10 but has declined from 21.66 *per cent* in 2009-10 to 18.97 *per cent* in 2010-11 and further declined to 17.10 *per cent* in 2011-12. The decline in growth rate was attributed to declining growth rate of Secondary Sector GSDP (22.4 *per cent* in 2009-10 to 14.5 *per cent* in 2011-12) and Tertiary Sector GSDP (26.5 *per cent* in 2009-10 to 19 *per cent* in 2011-12).

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of central tax receipts, central assistance for plan schemes, etc. The State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts vis-à-vis expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the year 2007-08 to 2011-12 along with the respective all-India average are presented in *Appendix 1.7*.

Tax Revenue

The tax revenue increased by 22 *per cent* during 2011-12 (₹ 20,399 crore) over the previous year (₹ 16,790 crore). Component wise increase is indicated in **Chart 1.5**.



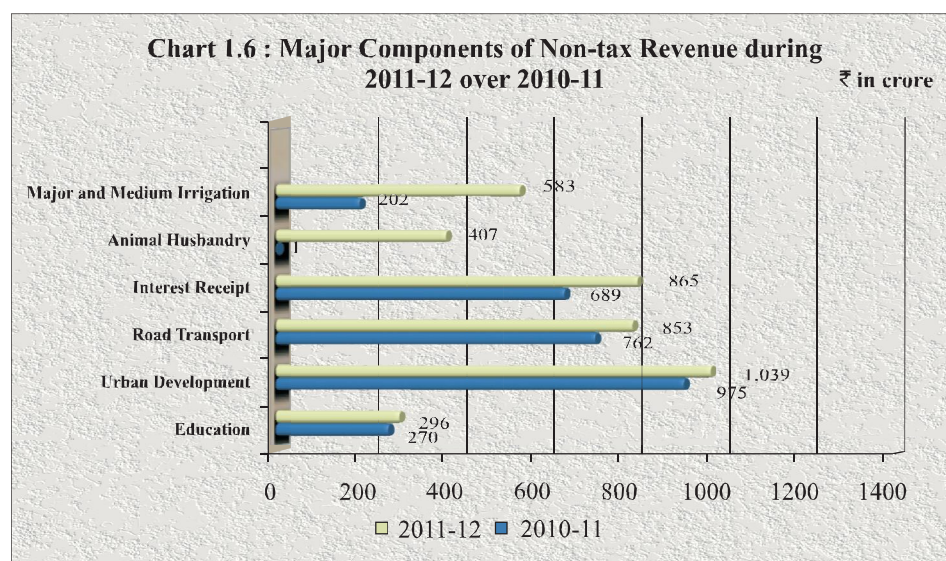
(Source: State Finance Accounts of the respective years.)

The revenue from taxes on sales, trade, etc. comprised the major share of tax revenue (66 *per cent*) and the same increased by 21 *per cent* in 2011-12 over the previous year. Receipts under stamps and registration fees and State excise increased in 2011-12 by 20 *per cent* each while taxes on vehicles increased by 62 *per cent* over 2010-11. During

2002-03 to 2010-11, the compound annual growth rate of tax revenue was 16.43 per cent was less than the growth rate of other general category States (16.74 per cent). This growth rate for the period 2002-03 to 2011-12 increased to 16.97 per cent (*Appendix 1.1*). The State's own tax revenue was lower than the projections of FCP (₹ 20,752 crore) but was higher than the projection in MTFPS (₹ 20,007 crore) the assessment by ThFC (₹ 20,171 crore).

Non-tax Revenue

Non-tax revenue (₹ 4,722 crore) constituted 15 per cent of the total revenue receipts during 2011-12, registering an increase of ₹ 1,301 crore (38 per cent) over the previous year.



(Source: State Finance Accounts of the respective years.)

Non-tax revenue relating to animal husbandry increased by ₹ 406 crore, major and medium irrigation by ₹ 381 crore and interest by ₹ 176 crore. The compound annual growth rate of non-tax revenue 8.30 per cent in 2002-03 to 2010-11 was less than the growth of other general category States (12.84 per cent). This growth rate for the period 2002-03 to 2011-12 increased to 11.24 per cent (*Appendix 1.1*). However, non-tax revenue of ₹ 4,722 crore in 2011-12 was lower than the projections of ThFC (₹ 13,397 crore) but was higher than the projection of FCP (₹ 4,577 crore) and MTFPS (₹ 4,287 crore) (*Appendix 1.6*).

Expenditure on tax collection

The expenditure on collection of tax revenue 2007-12 ranged between 0.65 and 0.86 per cent for taxes on sales, trades, etc., 1.77 and 4.09 per cent for taxes on vehicles, 0.79 and

Finances of the State Government

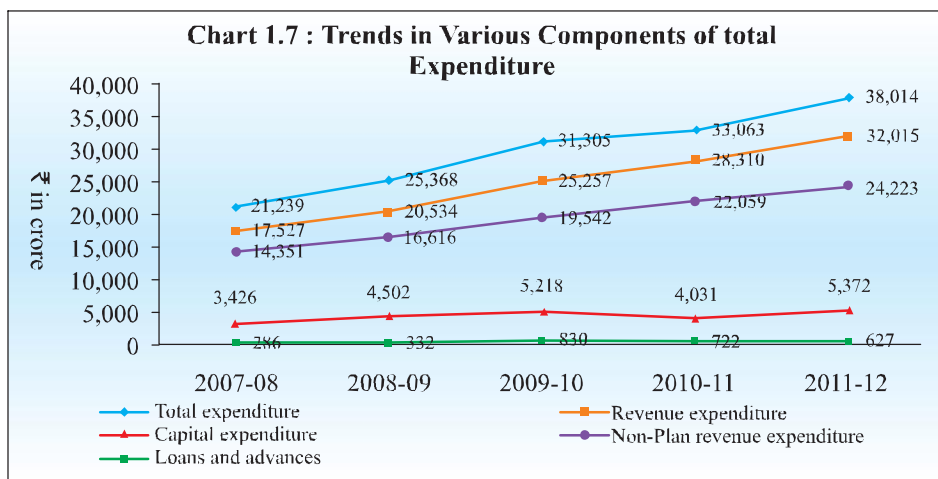
1.30 per cent for state excise, 0.20 and 1.23 per cent for stamp duty and registration fees and 0.30 and 0.50 per cent for taxes on goods and passengers (*Appendix 1.7*). The percentage of expenditure on collection charges in 2010-11 was lower than the All India Average except in case of taxes on sales, trades, etc.

1.4 Application of Resources

Analysis of the allocation of expenditure at the State Government's level assumes significance since responsibilities for incurring expenditures are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of development expenditure or expenditures of social sectors.

1.4.1 Growth and Composition of Expenditure

Trends observed in total expenditure over a period of five years (2007-2012) are shown in **Chart 1.7**. Expenditure composition both in terms of 'economic classification' and 'activities' is depicted in **Charts 1.8 and 1.9** respectively.



(Source: State Finance Accounts of the respective years)

Table 1.4 presents the growth of capital expenditure over five years (2007-12):

Table 1.4: Growth of Capital Expenditure

(₹ in crore)

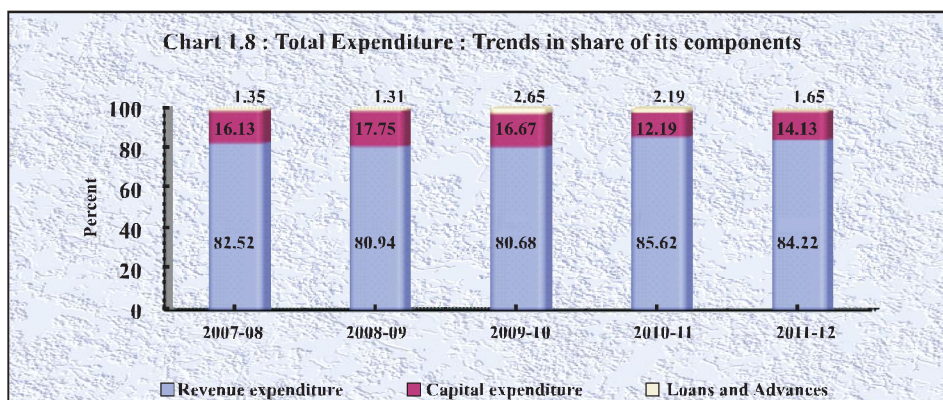
	2007-08	2008-09	2009-10	2010-11	2011-12
Capital expenditure	3,426	4,502	5,218	4,031	5,372
Growth rate (<i>per cent</i>)	41	31	16	(-)23	33
Percentage of total expenditure	16.13	17.75	16.67	12.19	14.13

(Source: State Finance Accounts of the respective years.)

Total expenditure increased by 79 *per cent* over a period of five years (2007-12). During this period, revenue expenditure increased by 83 *per cent* and capital expenditure by 57 *per cent*. The compound annual growth rate of capital expenditure of 32.05 *per cent* in 2002-03 to 2010-11 was more than the growth of other general category States (21.25 *per cent*). This growth rate for the period 2002-03 to 2011-12 increased to 32.15 *per cent* (*Appendix 1.1*).

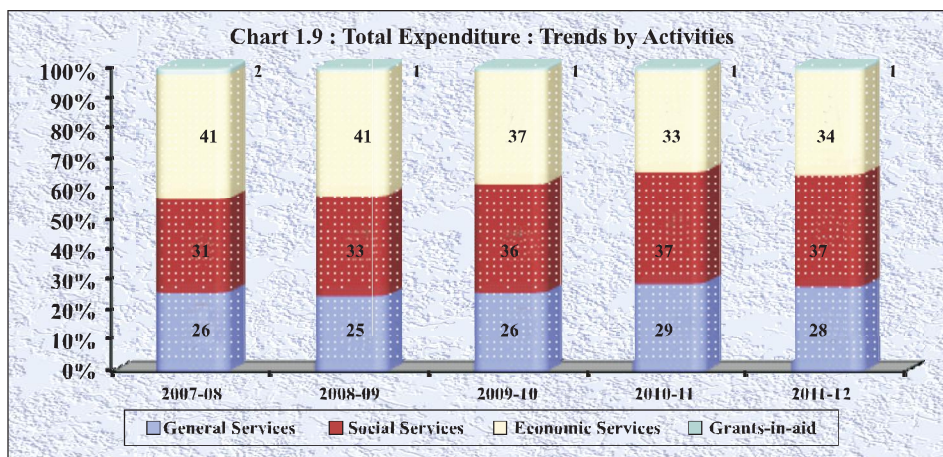
Disbursement of loans and advances also increased by 119 *per cent* during the period from 2007-08 to 2011-12. However, the share of NPPE in total expenditure decreased from 68 *per cent* in 2007-08 to 64 *per cent* in 2011-12.

The compound annual growth rate of total expenditure of 15.79 *per cent* in 2002-03 to 2010-11 was more than the growth of other general category States (14.58 *per cent*). This growth rate for the period 2002-03 to 2011-12 decreased to 15.68 *per cent*. The total expenditure ₹ 38,014 crore during 2011-12 was increased by 15 *per cent* over the previous year. The bifurcation of total expenditure into Plan and Non-Plan expenditure revealed that the share of Plan and Non-Plan expenditure was in the ratio of 33 and 67 *per cent*.



(Source: State Finance Accounts of the respective years)

The share of revenue expenditure in total expenditure increased from 82.52 per cent in 2007-08 to 84.22 per cent in 2011-12, while the share of capital expenditure in total expenditure decreased from 16.13 per cent in 2007-08 to 14.13 per cent in 2011-12. The share of loans and advances disbursed increased from 1.35 per cent in 2007-08 to 1.65 per cent in 2011-12. The ratio of NPRE to total expenditure decreased from 67.57 per cent to 63.72 per cent over the year 2010-11. The ratio of NPRE to GSDP decreased from 9.47 per cent to 7.83 per cent.



(Source: State Finance Accounts of the respective years.)

The movement of relative shares of various components of expenditure indicated that while the share of general services including interest payments increased from 26 per cent in 2007-08 to 28 per cent in 2011-12, the share of economic services decreased from 41 per cent in 2007-08 to 34 per cent in 2011-12. The combined share of social and economic services which represented development expenditure also decreased from 72 per cent in 2007-08 to 71 per cent in 2011-12.

Revenue expenditure of the State increased by 13 per cent from ₹ 28,310 crore in 2010-11 to ₹ 32,015 crore in 2011-12, mainly due to increase in expenditure on general services (₹ 892 crore). More expenditure was incurred mainly on pension (₹ 110 crore) and interest payments (₹ 682 crore). The expenditure on social services also increased by ₹ 1,738 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 392 crore) water supply, sanitation, housing and urban development (₹ 1,101 crore). The break-up of revenue expenditure into NPRE (76 per cent) and Plan revenue expenditure (PRE) (24 per cent) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 3,705 crore in revenue expenditure comprised of ₹ 2,164 crore and ₹ 1541 crore in NPRE and PRE respectively.

The NPRE in 2011-12 at ₹ 24,223 crore was higher than the normative assessment of ThFC (₹ 20,360 crore) and the projection of FCP (₹ 23,490 crore) but was within the projection of MTFPS (₹ 24,861 crore) (*Appendix 1.6*).

1.4.2 Committed Expenditure

The committed expenditure of the Government on its revenue account mainly consists of interest payments, salaries and wages, pensions and subsidies. The trends of expenditure on these components during 2007-12 are presented in **Table 1.5** and **Chart 1.10**.

Table 1.5: Components of committed expenditure

(₹ in crore)

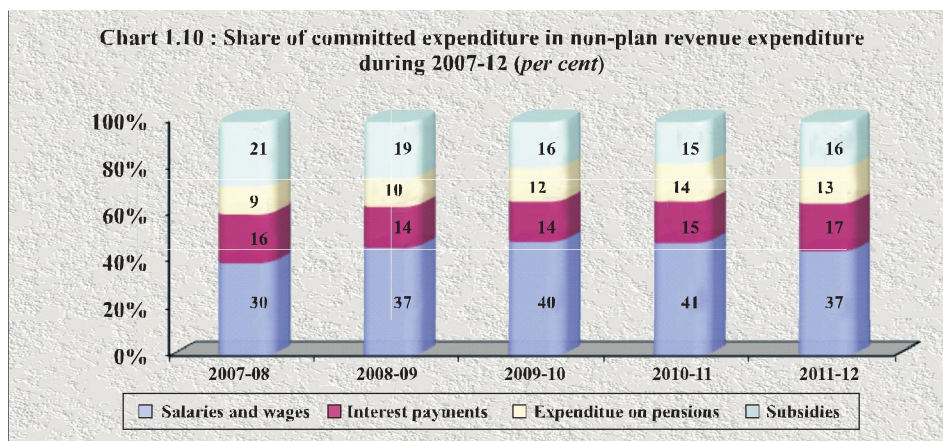
Component of committed Expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget estimates	Actual
Salaries and wages, of which	4,566 (23)	6,546 (35)	8,440 (40)	9,809 (38)	10,163 (32)	9,960* (33)
Non-Plan Head	4,292	6,069	7,746	8,974	9,283	9,070
Plan Head **	274	477	694	835	880	890
Interest Payments	2,346 (12)	2,339 (13)	2,737 (13)	3,319 (13)	4,380 (14)	4,001 (13)
Expenditure of pension	1,298 (7)	1,614 (9)	2,390 (11)	3,094 (12)	3,250 (10)	3,204 (10)
Subsidies	3,057 (15)	3,190 (17)	3,089 (15)	3,285 (13)	3,849 (12)	3,853 (13)
Total	11,267	13,689	16,656	19,507	21,642	21,018

(Source: State Finance Accounts of the respective years and information supplied by office of Principal Accountant General (Accounts and Entitlement).

Note: Figures in parentheses indicate a percentage to revenue receipts.

* Includes wages of ₹ 80.84 crore.

** Plan head also includes the salaries and wages paid under centrally sponsored schemes.



(Source: State Finance Accounts of the respective years.)

Salaries and wages

Salaries and wages (₹ 9,960 crore) increased by 118 *per cent* during the period from 2007-08 to 2011-12. The compound annual growth rate of expenditure on salaries and wages at 15.92 *per cent* in 2002-03 to 2010-11 was more than the growth of other general category States (13.43 *per cent*). This growth rate for the period 2002-03 to 2011-12 decreased to 14.21 *per cent* (**Appendix 1.1**). The expenditure on salaries and wages was higher than the State's own FCP (₹ 8,760 crore) and projection of ThFC (₹ 6,843 crore) but was within the projections of MTFPS of the Government (₹ 10,280 crore) (**Appendix 1.6**).

Interest payments

Interest payments (₹ 4,001 crore) increased by 71 *per cent* over a period of five year (2007-12). During 2011-12, there was an increase of ₹ 682 crore (21 *per cent*) over the previous year. The percentage of interest payments to revenue receipts remained almost constant during 2007-12. Interest payments during 2011-12 were within the projections of FCP (₹ 4,125 crore), the projections of MTFPS (₹ 4,345 crore) and the assessment of ThFC (₹ 4,007 crore) for the year 2011-12 (**Appendix 1.6**).

Pension payments

Pension payments (₹ 3,204 crore) increased by 147 *per cent* during the period from 2007-08 to 2011-12 but its percentage to revenue receipts increased from seven in 2007-08 to 10 in 2011-12. The compound annual growth rate of expenditure on pension at 19.46 *per cent* in 2002-03 to 2010-11 was more than the growth of other general category States (16.89 *per cent*). This growth rate for the period 2002-03 to 2011-12 decreased to 17.56 *per cent* (**Appendix 1.1**). The expenditure on pension payments in

2011-12 was higher than the assessments of ThFC (₹ 2,133 crore) but was less than the projections of FCP at ₹ 3250 crore (*Appendix 1.6*). To meet the increasing pension liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

Subsidies

Payment on subsidies increased by ₹ 796 crore (26 per cent) from ₹ 3,057 crore in 2007-08 to ₹ 3,853 crore in 2011-12, which was 13 per cent of the revenue receipts. Out of the total subsidies of ₹ 3,853 crore, ₹ 3,585 crore (93 per cent) was for the power and energy sectors. The actual total subsidy to the power and energy sector was higher than the projection in FCP (₹ 3,321 crore). The balance subsidy at ₹ 268 crore was within the projections made in MTFPS (₹ 449 crore) (*Appendix 1.6*).

Total committed expenditure

The total expenditure (₹ 17,084 crore) on salary, interest and pension payments was higher by ₹ 949 crore (six per cent) than the projections of FCP (₹ 16,135 crore) and accounted for 56 per cent of the revenue receipts as against 52 per cent projected in the FCP. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 83 per cent of the NPPE during 2011-12.

1.4.3 Financial Assistance by State Government to Local Bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and other institutions during the period 2007-08 to 2011-12 is given in **Table 1.6**.

Table 1.6: Financial assistance to local bodies, etc.

	2007-08	2008-09	2009-10	2010-11	(₹ in crore)		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	459.65	538.49	446.03	741.79	1,120.75	648.39	(-)42
Municipal Corporations and Municipalities	103.22	464.45	306.24	291.43	897.89	894.67	
Zila Parishads and Other Panchayati Raj Institutions	93.88	412.16	366.26	267.83	842.25	722.40	(-)14
Development Agencies	520.33	268.75	333.48	388.23	501.32	480.96	(-)4
Hospitals and other Charitable Institutions	49.46	46.80	125.79	211.97	376.10	357.67	(-)5
Other Institutions	345.05	322.72	368.89	322.21	245.59	201.92	(-)18
Total	1,571.59	2,053.37	1,946.69	2,223.46	3,983.90	3,306.01	(-) 17
Assistance as percentage of Revenue Expenditure	9	10	8	8		10	

(Source: Information supplied by Principal Accountant General (Accounts and Entitlement).)

Finances of the State Government

Financial assistance to local bodies and other institutions increased from ₹ 1,571.59 crore in 2007-08 to ₹ 3,306.01 crore, constituting 10 *per cent* of the revenue expenditure during 2011-12. The increase of ₹ 1082.55 crore (49 *per cent*) over the previous year was mainly due to increase in assistance to Municipal Corporations and Municipalities (₹ 603.24 crore), Zila Parishads and Other Panchayati Raj Institutions (₹ 454.57 crore), Hospitals and other Charitable Institutions (₹ 145.70 crore) and Development Agencies (₹ 92.73 crore). The assistance to Educational institutions and other institutions decreased by ₹ 93.40 crore and ₹ 120.29 crore respectively. Against the estimated release of ₹ 3,983.90 crore, ₹ 3,306.01 crore was released. The decrease in the actual release to development agencies, educational institutions, hospitals and other charitable institutions and *Zila Parishads* and other *Panchayati Raj* institutions as against the budget estimate ranged between 4 and 42 *per cent*.

Devolution of functions, funds and accounting, auditing and reporting arrangements in local bodies

Panchayati Raj Institutions

In order to ameliorate the conditions of people living in the rural areas and in pursuance of 73rd Constitutional Amendment Act, 1992, the Government of Haryana has enacted the Haryana Panchayati Raj Act, 1994 with a view to decentralize powers and strengthen the three tier structures of local governing bodies at the district, block and village levels. As on 31 March 2011, there were 21 Zila Parishads (ZPs), 119 Panchayat Samitis (PSs) and 6,155 Gram Panchayats (GPs) functioning in the State. Elections of Gram panchayats were held in June-July 2010.

Devolution of Functions

The 73rd Constitutional Amendment Act, 1992 envisaged devolution of funds, functions and functionaries to the Panchayati Raj Institutions (PRIs) to make them fiscally capable and autonomous. The State has devolved all 29 functions included in the Eleventh Schedule of the Constitution, to the three levels of Panchayats through inclusion in the schedules to the Panchayati Raj Act, 1994. Out of 29 functions, 10 functions are being performed by the PRIs as detailed below:

Sr. No.	Functions entrusted and transferred to PRIs
1.	Distribution of Essential Commodities (PDS)
2.	Health, Planning, Social monitoring
3.	Development of water supply system
4.	Welfare of the disabled, financial assistance to orphans, children suffering from destitution, welfare of the aged, widow pension
5.	Irrigation
6.	Development of live stocks, veterinary services, feeding and fodder including support during natural calamities
7.	Construction, repair, maintenance of school buildings
8.	Integrated Child Development Scheme, Immunization, Nutrition Programme, Health checkup camps, Reference service, Women empowerment and other schemes
9.	Agriculture extension services
10.	Plantation

Funds and accounting

For execution of various development works, the PRIs mainly receive funds from GOI and the State Government in the form of grants. The GOI grants include grants assigned under the recommendations of Twelfth and Thirteenth Finance Commission. The State Government grants are received under the recommendations of State Finance Commission (SFC). During the year 2010-11 for implementation of 10 schemes PRIs incurred expenditure of ₹ 549.90 crore out of total available funds of ₹ 680.21 crore. State Government is yet to adopt Model Accounting Structure 2009, developed by Ministry of Panchayati Raj (MOPR) in consultation with CAG.

Auditing and reporting

Directorate, Local Fund Audit, Haryana is responsible for conducting the audit of PRI units. After conducting audit, inspection reports (IRs) are issued to the concerned PRIs which furnish the replies to the IRs. As per request of the State Government, audit of PRIs is being conducted by the Principal Accountant General (Audit), Haryana, Chandigarh since October 2009, under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Condition of service) Act, 1971 with a view to provide technical guidance and support.

The records of accounts of six ZPs, 31 PSs and 731 GPs for the year 2009-10 were test-checked during 2010-11. The work of Certification of Accounts of PRIs has not been entrusted to the Principal Accountant General (Audit) Haryana.

Urban Local Bodies

Seventy fourth amendment of the Constitution envisaged three levels of Urban Local Bodies (ULBs) (Municipal Corporations, Municipal Councils and Municipal Committees). The State Government entrusted 18 functions to local bodies for ensuring proper and planned growth of cities and towns with adequate infrastructure and basic amenities. The latest elections of ULBs in Haryana were held in May 2010. There are eight Municipal Corporations, 15 Municipal Councils and 55 Municipal Committees in the State. The Government of Haryana has entrusted 18 functions to ULBs. Out of these, 12 functions have been transferred to ULBs as per list given below and six functions could not be transferred due to administrative and technical reasons.

Finances of the State Government

Details of functions entrusted to ULBs

Sr. No.	Functions entrusted and transferred to ULBs
1.	Regulation of land use and construction of buildings
2.	Roads and bridges
3.	Water supply- Domestic, Industrial and commercial
4.	Public health sanitation, conservancy and Sewerage Water Maintenance
5.	Fire services
6.	Slum improvement and upgradation
7.	Provision of urban amenities and facilities-parks, gardens and play grounds
8.	Burials and burial grounds, cremations, cremation grounds and electric crematoriums
9.	Cattle Ponds, prevention of cruelty to animals
10.	Vital statistics including registration of births and deaths
11.	Public amenities including street lighting, parking lots, bus stops and public conveniences
12.	Regulation of slaughter houses and tannery

Funds and Accounting

For execution of various development works, the ULBs receive funds from the GOI and the State Government in the form of grants. The GOI grants include grants assigned under the recommendations of 12th Finance Commission. The State Government grants are received through devolution of net proceeds of the total tax revenue under the recommendation of (State Finance Commission) SFC. Besides, ULBs mobilize funds in the form of taxes, rent, fees, issue of licenses, etc. The maintenance of accounts of Municipal Committees, Municipal Councils and Municipal Corporations is governed by the Municipal Account Code, 1930.

Auditing and Reporting

Director, Local Audit, Haryana is a statutory Auditor and conducts Internal Audit of all Municipal Corporations, Municipal Councils and Municipal Committees. The Eleventh Finance Commission (EFC) recommended that the CAG should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts and audit for all the three tiers of ULBs. Based on the recommendations of EFC, the State Government entrusted (August 2008) the test audit of ULBs to Comptroller and Auditor General of India under Section 20(I) of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act, 1971. The work of Certification of Accounts of ULBs has not been entrusted to the Principal Accountant General (Audit) Haryana.

1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure and use and effectiveness of expenditure (assessment of outlay-outcome relationships for selected services).

1.5.1 Adequacy of Public Expenditure

The responsibilities to incur expenditure on social sector and the economic infrastructures are assigned to the State Governments. Enhancing human development levels require States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector, if it is below the respective national average. **Table 1.7** analyses the fiscal priority and fiscal capacity of the Government with regard to development expenditure, social sector expenditure and capital expenditure during 2011-12.

Table-1.7: Fiscal Priority and Fiscal Capacity of the State in 2008-09 and 2011-12

Fiscal Priority of the State	AE/GSDP ^a	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
*General Category States ¹ Average (Ratio) 2008-09	17.00	67.09	34.28	16.47	15.41	3.97
Haryana's Average (Ratio) 2008-09	13.90	73.89	32.99	17.74	15.55	3.03
General Category States Average (Ratio) 2011-12	16.09	66.44	36.57	13.25	17.18	4.30
Haryana Average (Ratio)* 2011-12	12.29	71.53	36.85	14.13	16.74	3.28
<p>* General Category States exclude three states i.e. Delhi, Goa and Puducherry.</p> <p>@As per cent of GSDP</p> <p>AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure.</p> <p># Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.</p> <p>Source for GSDP: Information was collected from the State's Directorate of Economics and Statistics.</p>						

Table 1.7 shows the comparison of fiscal priorities given to different categories of expenditure of the State in 2008-09 and the current year i.e. 2011-12.

Fiscal Priority:

- Aggregate expenditure of Haryana as a ratio of GSDP was lower in both years 2008-09 and 2011-12 as compared to general category States.

¹. General Category States States other than 11 States termed as Special Category States (Arunachal Pradesh, Assam, Jammu and Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand)

Finances of the State Government

- Government gave adequate fiscal priority to DE in 2008-09 and 2011-12, as its ratio to AE was higher than the average ratio of other general category States.
- The ratio of SSE to AE in 2008-09 was lower than the corresponding ratio for other general category States, but the Government gave due priority to this sector in 2011-12 as its ratio to AE was higher than the ratio of other general category States.
- The ratio of CE to AE was higher than the ratio of other general category States in 2008-09 and 2011-12.
- The ratio of expenditure on education expenditure to AE was lower than other general category States in 2011-12.
- The priority given to health in Haryana was lower than in other general category States in 2008-09 and 2011-12. General fiscal priority needs to be given to health by the Government.

1.5.2 Efficiency of Expenditure

In view of the importance of public expenditure on development heads, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of funds for core public and merit goods apart from improving the allocation towards development expenditure, the efficiency of expenditure is reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.8** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2007-08 to 2011-12.

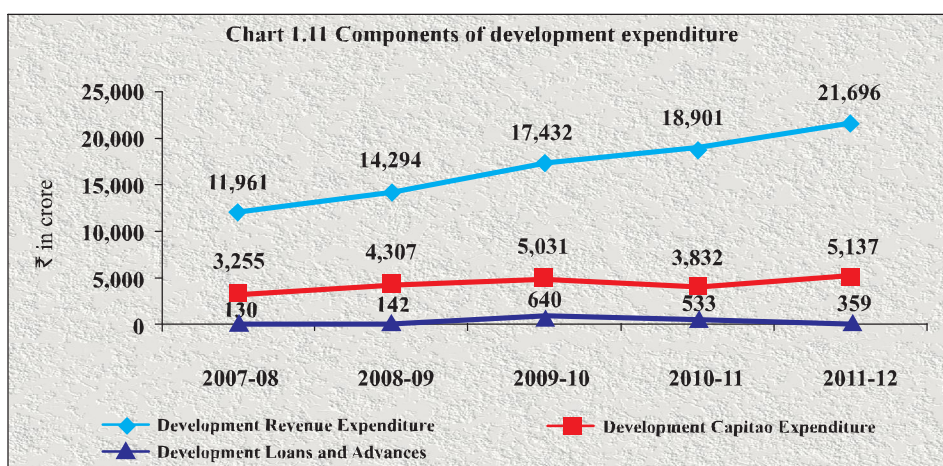
Table 1.8: Development expenditure

Component of development expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimate	Actual
Development expenditure (a to c)	15,346(72)	18,743(74)	23,103(74)	23,266(70)	29,037(72)	27,192(72)
a. Development revenue expenditure	11,961(56)	14,294(56)	17,432(56)	18,901(57)	23,892(59)	21,696(57)
b. Development capital expenditure	3,255(15)	4,307(17)	5,031(16)	3,832 (12)	4,451(11)	5,137(14)
c. Development loans and Advances	130(0.61)	142(0.56)	640(2)	533 (1)	694(2)	359(1)

(Source: State Finance Accounts of the respective years.)

(Note: Figures in parentheses indicate percentage of aggregate expenditure.)

Chart 1.11 presents component-wise development expenditure during 2007-12



(Source: State Finance Accounts of the respective years.)

Development expenditure increased by 77 per cent during the period from 2007-08 to 2011-12. This expenditure, which constituted 72 per cent of the total expenditure increased by only ₹ 3,926 crore (17 per cent) from ₹ 23,266 crore in 2010-11 to ₹ 27,192 crore in 2011-12. Revenue expenditure constituted 80 per cent of development expenditure whereas the share of capital expenditure including loans and advances was 20 per cent. The developmental capital expenditure during the year increased by 34 per cent over previous year. Against the provision of ₹ 29,037 crore, the actual expenditure was ₹ 27,192 crore. Table 1.9 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.9 Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2010-11			2011-12		
	Ratio of	In RE, the share of		Ratio of	In RE, the share of	
	CE to TE	CE to TE	S&W	O&M	S&W	O&M
Social Services (SS)						
Education, Sports, Art and Culture	0.013	67.61	0.69	0.012	66.25	0.02
Health and Family Welfare	0.017	74.46	- ²	0.040	62.57	- ²
Water Supply, Sanitation, Housing and Urban Development	0.463	36.63	7.08	0.337	19.80	5.52
Total (SS)	0.122	63.91	1.55	0.117	54.84	1.31
Economic Services (ES)						
Agriculture and Allied Activities	0.126	46.81	1.61	0.420	43.99	2.01
Irrigation and Flood Control	0.458	49.86	7.43	0.471	44.04	8.62
Power and Energy	0.181	0.03	-	0.182	0.03	-
Transport	0.392	44.37	19.89	0.388	41.38	3.65
Total (ES)	0.278	26.10	5.78	0.329	22.68	2.27
Total (SS + ES)	0.200	46.85	3.46	0.224	40.79	1.73

(Source: State Finance Accounts of the respective years.)

TE: Total expenditure; CE: Capital expenditure; RE: Revenue expenditure; S&W: Salaries and wages; O&M: Operations and maintenance

² Less than 0.01.

Finances of the State Government

The ratio of capital expenditure on Social Services to the total expenditure decreased from 0.122 in 2010-11 to 0.117 in 2011-12, whereas the ratio of capital expenditure on Economic Services increased from 0.278 in 2010-11 to 0.329 in 2011-12.

Under Social Services, the share of expenditure on salaries and wages decreased from 63.91 *per cent* in 2010-11 to 54.84 *per cent* in 2011-12. The share of expenditure on O&M decreased from 1.55 to 1.31 *per cent* in 2011-12. Under Economic Services, the share of salaries and wages decreased from 26.10 *per cent* in 2010-11 to 22.68 *per cent* in 2011-12. The share of O&M also decreased from 5.78 *per cent* in 2010-11 to 2.27 *per cent* in 2011-12. Under Social Services and Economic Services combined, the share of salary and wages decreased from 46.85 *per cent* in 2010-11 to 40.79 *per cent* in 2011-12. The share of O&M also decreased from 3.46 *per cent* in 2010-11 to 1.73 *per cent* in 2011-12.

1.5.3 Flagship schemes: Position of expenditure

The release of money by the GOI and the Government of Haryana towards various flagship programmes on social sector, the quantum of expenditure incurred and the balance available at the end of 2011-12 are given in the **Table 1.10**

Table 1.10: Expenditure vis-à-vis availability of funds under flagship schemes implemented in Haryana

(₹ in crore)

Sr. No.	Name of the scheme	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
		GOI	State Share	Other sources including opening balance			
1	National Rural Health Mission	276.10	35.00	19.73	330.83	286.01	77
2	Integrated Watershed Management Programme (Desert Development Programme)	5.84	1.52	66.35	73.71	28.74	39
3	National Rural Employment Guarantee Act	277.88	36.06	16.30	330.24	316.60	95
4	Accelerated Irrigation Benefits Programme	0.00	20.00	-	20.00	19.62	98
5	Backward Regions Grant Fund	18.67	44.51	-	63.18	32.36	51
6	Indira Awas Yojana	58.12	20.25	5.98	84.35	80.61	96
7	Sarva Shiksha Abhiyan	404.61	273	159.41	837.02	670.19	80
8	Rural Water Supply Schemes (A) Accelerated Rural Water Supply Scheme	237.74	0	145.75	383.49	345.59	93
	(B) Desert Development Programme	100.14	-	49.00	149.14	133.97	89
9	Mid-day Meal Scheme	220.14	52	43.74	315.88	311.06	88
10	Integrated Child Development Services Scheme	123.92	21.00	-	144.92	186.78	129
11	National Horticulture Mission	76.39	14.76	3.21	94.36	75.84	80
12	Pradhan Mantri Gram Sadak Yojana	60	--	55.71	115.71	60.81	52
13	Macro-Management of Agriculture including National Watershed Development Project for Rainfed Area and Extension Service	15.77	0.98	0.61	17.36	11.37	65
14	Jawaharlal Nehru National Urban Renewal Mission		38.19	77.03	115.22	109.81	95
15	Rajiv Gandhi Gramin Vidyuti Karam Yojana	20.97	-	114.63	135.60	104.30	77
16	Accelerated Power Development and Reform Programme	-	-	65.47	65.47	9.00	14
17	National Social Assistance Programme	50.06	-	4.74	54.80	47.61	87

(Source: Finance Accounts and information collected from concerned departments.)

While utilisation of available funds under the Accelerated Power Development and Reform Programme was only 14 *per cent*, it ranged between 51 and 77 *per cent* in the case of National Rural Health Mission, Rajiv Gandhi Gramin Vidyuti Karan Yojana, Pradhan Mantri Gram Sadak Yojana, Backward Regions Grant Fund and Integrated Watershed Management Programme.

1.6 Financial Analysis of Government Expenditure and Investments

In the post-FRBM Act 2005 framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet capital expenditure/ investment (including loans and advances) requirements. In addition, the Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on the budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure works undertaken by the Government during 2011-12 vis-à-vis the previous year.

1.6.1 Financial results of irrigation works

The financial results of seven irrigation projects with a capital outlay of ₹ 411.61 crore as of March 2012 showed that revenue realised from these projects during 2011-12 (₹ 573.39 crore) was 139 *per cent* of the capital outlay. After meeting the expenditures on operation and maintenance (₹ 226.27 crore) and interest charges (₹ 20.58 crore), it earned a profit of ₹ 326.54 crore, which worked out to 79 *per cent* of the capital outlay on these projects.

1.6.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2012 is given in **Table 1.11**. Only those projects where the scheduled dates for completion are already over as of 31 March 2012 have been included under incomplete projects.

Table 1.11: Department-wise profile of incomplete projects

(₹ in crore)

Department	Number of incomplete projects	Initial budgeted cost	Revised total cost of projects	Total expenditure upto March 2012
Buildings and Roads	3	51.44	-	39.22
Irrigation	3	133.49	-	96.67
Public Health Engineering	2	49.87		49.71
Total	8	234.80	-	185.60

(Source: State Finance Accounts for 2010-11.)

The scheduled dates of completion of these projects were between April 2007 and September 2011, but these were incomplete, involving time overruns varying from six months to five years. Reasons for delay in completion of these projects were not intimated by the department.

1.6.3 Investments and returns

The Government as of 31 March 2012, had invested ₹ 6,981.91 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operative societies (Table 1.12). The average return on these investments was 0.11 *per cent* in the last five years while the Government paid an average interest rate of 8.70 *per cent* on its borrowings during 2007-12.

Table 1.12: Return on investments

Investment/return/cost of borrowings	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	3,988.43	5,031.32	5,575.18	6,376.98	727.85	6,981.91
Return (₹ in crore)	6.05	8.27	9.60	2.48	10.70	1.64
Return (<i>per cent</i>)	0.15	0.16	0.17	0.04	0.15	0.02
Average rate of interest on Government borrowings (<i>per cent</i>)	7.43	7.82	9.29	9.22	8.49	9.73
Difference between interest rate and return (<i>per cent</i>)	7.28	7.66	9.12	9.18	8.34	9.71

(Source: State Finance Accounts of the respective years.)

While the Government investments increased by 75 *per cent* over a period of five years from 2007-08 to 2011-12, the return from investments decreased from ₹ 6.05 crore (0.15 *per cent*) in 2007-08 to ₹ 1.64 crore (0.02 *per cent*) in 2011-12. The Government paid interest at an average rate of 7.43 to 9.73 *per cent* on its borrowings during 2007-12, whereas, the percentage of return from investments ranged between 0.02 and 0.17 during the same period. Against the budget provision (₹ 727.97 crore) the investments were ₹ 604.93 crore during 2011-12.

Twelve Government Companies with an aggregate investment of ₹ 6,558 crore up to 2011-12 were incurring losses and their accumulated losses amounted to ₹ 7,203 crore as per the accounts furnished by these Companies upto 2011-12 (Appendix 1.8). It is pertinent to note that in 2011-12 investment of ₹ 579 crore (96 *per cent*) was made by the Government in the equity capital of UHBVNL (₹ 96 crore), HPGCL (₹ 183 crore) and HVPNL (₹ 300 crore). Losses of ₹ 6,632 crore in four³ power generation and distribution

³ Losses: UHBVNL (₹ 3,820 crore), DHBVNL (₹ 2,686 crore), HPGC (₹ 104 crore) and HVPN (₹ 22 crore).

companies constituted 92 *per cent* of the total losses (₹ 7,203 crore) of Government Companies during the year. The losses were mainly attributable to deficiencies in financial management, planning, implementation of projects, operations and monitoring. Thus, the Government not only needs to invest its high-cost borrowings more judiciously to get better returns, but also consider disinvesting its equity in loss making units.

ThFC had recommended that the State Government should draw up a roadmap by March 2011 for closure of non-working Public Sector Undertakings (PSUs) as well as to consider their disinvestment and privatisation. There were seven⁴ non-working PSUs (all companies) as on 31 March 2012. Of these, two⁵ PSUs were under closure but their liquidation process had not been started. The State Government had also not taken up the exercise of disinvestment, privatisation and restructuring of non-working PSUs.

1.6.4 Departmentally managed Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investments made by the Government up to the year for which proforma accounts were finalised, net profit/loss as well as return on capital invested in these undertakings are given in *Appendix 1.9*. The following points were observed:

- An amount of ₹ 4,269.96 crore had been invested by the Government in five undertakings at the end of the financial year upto which their accounts were finalised.
- Three undertakings earned net profit of ₹ 14.59 crore against the invested capital of ₹ 3,747.22 crore, yielding a rate of return of 0.39 *per cent*.
- Of the loss-making undertakings, Haryana Roadways incurred losses continuously for more than five years and Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 24 years.
- The accumulated losses of two⁶ departmental undertakings were ₹ 115.40 crore as against the total investment of ₹ 522.74 crore.

⁴ (i) Haryana State Minor Irrigation (Tubewells) Corporation, (ii) Haryana State Housing Finance Corporation limited, (iii) Haryana Concast Limited, (iv) Haryana Tanneries Limited, (v) Haryana State Handloom and Handicrafts Corporation, (vi) Haryana State Small Industries and Export Corporation Limited and (vii) Haryana Minerals Limited.

⁵ (i) Haryana State Housing Finance Corporation Limited and (ii) Haryana Concast Limited.

⁶ Agriculture Department (Seed Depot Scheme): ₹ 0.10 crore and Haryana Roadways: ₹ 115.30 crore.

1.6.5 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government had also been providing loans and advances to many institutions/organisations. **Table 1.13** presents the outstanding loans and advances as on 31 March 2012 and interest receipts vis-à-vis interest payments during the last three years.

Table 1.13: Average interest received on loans and advanced by the State Government

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2009-10	2010-11	2011-12	
			Budget Estimate	Actual
Opening Balance	1,877	2,494		2,983
Amount advanced during the year	830	722	957	627
Amount repaid during the year	213	233	233	294
Closing Balance	2,494	2,983		3,316
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	2,494	2,983		3,316
Net addition	617	489	724	333
Interest receipts	73	54	109	58
Interest receipts as percentage of outstanding Loans and advances	3.34	1.97	3.26	1.84
Interest payments as percentage of outstanding fiscal liabilities of the State Government	6.96	7.17	8.31	7.34
Difference between interest payments and interest receipts (<i>per cent</i>)	3.62	5.20		5.5

(Source: State Finance Accounts of the respective years.)

Total outstanding loans and advances as on 31 March 2012 were ₹ 3,316 crore. While the rate of interest received on the loans and advanced was 1.84 *per cent* in 2011-12 as against the weighted rate of interest of 9.73 *per cent* paid on Government borrowings during 2011-12. Interest of ₹ 58 crore received during the year on loans and advances was below the budgeted projections (₹ 109 crore). Loans amounting to ₹ 1.76 crore were outstanding against the Haryana State Minor Irrigation (Tubewells) Corporation Limited, Chandigarh which was wound up in July 2002. Further, loans totaling ₹ 88.88 crore were given to co-operative sugar mills without any recovery against previous loans.

Loans and advances (₹ 40.72 crore), given to Municipal Corporations/Improvement Trusts for providing water supply and sanitation facilities and interest of ₹ 78.14 crore as detailed in **Table 1.14** were overdue for recovery at the end of 2011-12.

Table 1.14: Overdue loans and advances and interest thereon

(₹ in crore)		
Year	Principal	Interest
Upto 2008	32.86	66.68
2009-10	2.62	3.82
2010-11	2.62	3.82
2011-12	2.62	3.82
Total	40.72	78.14

(Source: State Finance Accounts.)

Acceptances of loans of ₹ 15.38 crore in 4,139 cases were awaited from Government departments/institutions. Acceptances in 136 cases involving loans of ₹ 12.55 crore are awaited for more than 15 years while the acceptances in the remaining cases were awaited for 10 to 15 years.

The administrative departments are required to intimate to the PAG (A&E), by July each year, the arrears in recovery of principal and interest of loans for which detailed accounts are maintained by departmental officers. During 2011-12, 225 statements from 14 departmental officers were due, of which only one statement from one department was received.

1.6.6 Cash Balances and Investment of Cash Balances

Table 1.15 depicts the cash balances and investments made by the Government out of the cash balances during the year.

Table 1.15: Cash balances and Investment of Cash Balances

(₹ in crore)			
Particulars	As on 1 April 2011	As on 31 March 2012	Increase(+)/decrease(-)
Cash balances	376.84	2,161.75	(+) 1,784.91
Investment from cash balances (a to d)	683.53	370.74	(-) 312.79
a. GOI Treasury Bills	683.53	370.74	(-) 312.79
b. GOI securities			
c. Other securities			
d. Other investments			
Fund-wise break-up of investment from earmarked balances (a to e)	1,455.13	1,837.64	(+) 382.51
a. Sinking Fund	523.85	714.97	(+) 191.12
b. Funds for developmental schemes	0.11	0.11	-
c. Funds for village reconstruction for Harijan uplift	2.19	2.19	-
d. State Disaster Response Fund (Calamity Relief Fund)	864.74	1,050.50	(+) 185.76
e. Guarantee Redemption Fund	64.24	69.87	(+) 5.63
Interest realised	40.59	40.64	(+) 0.05

(Source: State Finance Accounts of the respective years.)

Cash balances during the year increased from ₹ 376.84 crore to ₹ 2,161.75 crore. The investments out of cash balances decreased from ₹ 683.53 crore to ₹ 370.74 crore. The investment from earmarked balances increased by ₹ 382.51 crore from ₹ 1,455.13 crore on 1 April 2011 to ₹ 1,837.64 crore as on 31 March 2012.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India but during 2011-12, the minimum cash balances for eleven days were maintained by taking ordinary and special ways and means advances amounting to ₹ 974.27 crore, for which interest of ₹ 1.51 crore at the rate of 5.25 to 11.25 per cent was paid.

1.7 Assets and Liabilities

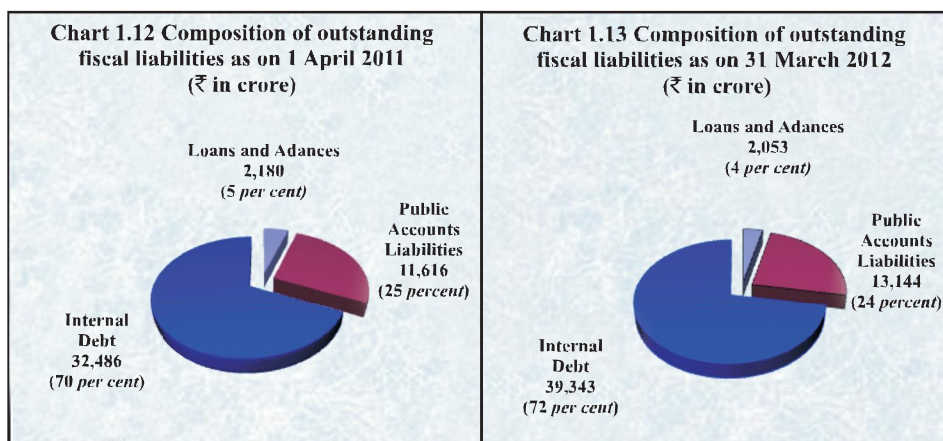
1.7.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.5 Parts A and B* give an abstract of such liabilities and assets as on 31 March 2012, compared with the corresponding position on 31 March 2011. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

'Total liability' as defined in the FRBM Act, means the liabilities under the Consolidated Fund and the Public Account of the State and also includes borrowings by Public Sector Undertakings and special purpose vehicles and other equivalent instruments, including guarantees where the principal and/or interest are to be serviced out of the State budgets.

1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.5 Part B*. The compositions of fiscal liabilities during 2011-12 vis-à-vis the previous year are presented in **Charts 1.12 and 1.13**.



(Source: State Finance Accounts of the respective years.)

The overall fiscal liabilities of the State increased from ₹ 46,282 crore in 2010-11 to ₹ 54,540 crore in 2011-12. The growth rate was 17.84 *per cent* during 2011-12 over the previous year due to increase in public debt (₹ 6,730 crore) and public account liabilities (₹ 1,528 crore). The ratio of fiscal liabilities to GSDP showed consistently decreasing trend and decreased from 0.192 *per cent* in 2007-08 to 0.176 *per cent* in 2011-12. These liabilities were 1.78 times the revenue receipts and 2.17 times the State's own resources as at the end of 2011-12. Payment of interest on the fiscal liabilities was ₹ 4,001 crore (7.34 *per cent*) during the year 2011-12. It is significant to note that fiscal liabilities at ₹ 54,540 crore were higher than the limit of ₹ 52,702 crore projected in the MTFPS but within the projection in FCP (₹ 54,319 crore) made by the Government for the year 2011-12.

The Government set up a consolidated Sinking Fund during 2002-03. A sum equal to one *per cent* of the outstanding market borrowings as on 31 March of the preceding year is deposited in the Fund every year. As on 31 March 2012, the closing balance in the Sinking Fund was ₹ 717.10 crore.

1.7.3 Status of Guarantees-Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. No law under Article 293 of the Constitution has been passed by the State legislature laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State.

As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is given in **Table 1.16**.

Table 1.16: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2009-10	2010-11	2011-12	
			Budget Estimate	Actual
Maximum amount guaranteed	4,757	5,515	3,675	10,690
Outstanding amount of guarantees including fee	4,565	4,528	3,675	5,608
Percentage of maximum amount guaranteed to total revenue receipts	23	22	11	35

(Source: State Finance Accounts of the respective years.)

No amount was paid by the Government towards guarantees during 2011-12. As on 31 March 2012, the outstanding amount of ₹ 5,608 crore of guarantees includes guarantee fee were in respect of Corporations and Boards (₹ 590 crore), Co-operative Banks and Societies (₹ 2,005 crore), Government Companies (₹ 936 crore) and Power (₹ 2,077 crore).

The Government constituted the Guarantee Redemption Fund during 2003-04 to meet the contingent liabilities arising out of the invoking of guarantees. As on 31 March 2012, the balance in the Fund was ₹ 69.87 crore. The whole amount stood invested. As per the terms of the Guarantee Redemption Fund, the Government was required to contribute an amount equal to at least one fifth of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year. The Government contributed ₹ 5.63 crore, which was only 0.10 per cent of the outstanding guarantees. However, the outstanding guarantee of ₹ 5,608 crore as on 31 March 2012 was higher than the Budget Estimates of ₹ 3,675 crore.

Apart from guarantees, the Government issued letters of comfort to banks for raising loans totaling ₹ 900 crore in favour of Government companies in the power sector. Rupees 692 crore was outstanding on this account as of 31 March 2012. This amount, if included in the outstanding liabilities (₹ 60,840 crore), would be 19.67 per cent of GSDP.

Investment of pension fund

Employees' contribution and employers' share of contribution amounting to ₹ 183 crore had been deposited with National Security Depository Limited (NSDL) during the year

2011-12. The State Government had a liability of ₹ 17.41 crore on this account as of 31 March 2012.

1.7.4 Investment in Public Private Partnerships

With a view to provide adequate development of social and physical infrastructure which is pre-requisite for sustaining economic growth, the State Government adopted the Public Private Partnership (PPP) mode of infrastructure development.

Under this, the State Government completed 20 projects with a total estimated cost of ₹ 572.92 crore (*Appendix 1.10*). Fifteen PPP projects (*Appendix 1.11*) with a total estimated cost ₹ 57,875.50 crore were under implementation as on 31 March 2012.

1.7.5 Balances under the Reserve Fund

At the beginning of 2011-12, the opening balance under Reserve Fund was ₹ 1,786.37 crore. After addition of ₹ 442.61 crore and disbursement of ₹ 76.75 crore, the fund was closed with a balance of ₹ 2,152.24 crore. Of this, the State Disaster Response Fund (Calamity Relief Fund) was opened on 1 April 2011 with a balance of ₹ 924.71 crore and closed at ₹ 1,092.87 crore on 31 March 2012 after receipt of ₹ 185.76 crore and disbursement of ₹ 17.60 crore. The Sinking Fund had a closing balance of ₹ 525.98 crore in 2010-11. During the year, ₹ 191.12 crore (₹ 150.89 crore: contribution and ₹ 40.23 crore: income on investment) was received but no disbursements were made out of the fund. The fund was closed at ₹ 717.10 crore.

1.8 Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability of the State. Sustainability of debt of the Government can be measured in terms of debt stabilisation; sufficiency of non-debt receipts; net availability of borrowed funds burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of Government debt. **Table 1.17 and 1.18** analyse the debt sustainability of the State according to these indicators for the period of five years beginning from 2007-08.

Table 1.17: Debt sustainability: Indicators and trends

(₹ in crore)

Indicators of Debt Sustainability	2007-08	2008-09	2009-10	2010-11	2011-12
Debt Stabilisation (Quantum Spread + Primary Deficit)	4,027	(-) 1,283	(-) 5,594	(-) 17	259
Sufficiency of non-debt receipts (Resource Gap)	(-) 2,443	(-) 5,293	(-) 3,533	2,831	105
Net Availability of borrowed funds	(-) 1,709	1,113	4,682	3,564	4,642
Burden of interest payments (IP/RR Ratio)	12	13	13	13	13

(Source: State Finance Accounts of the respective years.)

Audit analysis revealed the following:

- If the quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would be stabilised eventually. The quantum spread together with the primary deficit turned positive from (-) 17 in 2010-11 to 259 in 2011-12, the debt-GSDP ratio would eventually be falling.
- The positive resource gap between the non-debt receipts and the total expenditure of the State indicate the enhancement in the capacity of the Government to sustain the debt.
- The position of net funds available from borrowed funds improved from ₹ 1,113 crore in 2008-09 to ₹ 4,642 crore in 2011-12. During 2011-12, the Government raised market loans of ₹ 6,357 crore (₹ 362 crore at the rate of 9.39 *per cent* interest, ₹ 500 crore at the rate of 8.93 *per cent* interest, ₹ 445 crore at the rate of 8.88 *per cent*, ₹ 750 crore at the rate of 8.71 *per cent*, ₹ 500 crore at the rate of 9.22 *per cent*, ₹ 500 crore at the rate of 9.03 *per cent*, ₹ 500 crore at the rate of 8.59 *per cent*, ₹ 1,000 crore at the rate of 8.65 *per cent* and ₹ 1,800 crore at the rate of 8.36 *per cent* respectively).

Table 1.18: Maturity Profile of State Debt (In Years)

(₹ in crore)

No. of years	2008-09	2009-10	2010-11	2011-12
0-1	1,153.46 (5)	14,930.27 (6)	3,275.07(9)	4,970.85(12)
1-3	2,790.89 (12)	28,167.40(12)	4,314.32(12)	4,585.10(11)
3-5	3,892.16 (17)	29,221.95(13)	4,431.02(13)	3,645.32(9)
5-7	3,871.19 (17)	28,592.97(13)	2,115.30(6)	4,714.03(11)
7 and above		1,25,357.14(56)	20,528.33(60)	23,480.82(57)

(Source: State Finance Accounts of the respective years.)

The maturity profile of State debt indicates that the Government will have to repay 11 *per cent* of its debt between one and three years, nine *per cent* between three and five years, 11 *per cent* between five and seven years and 57 *per cent* after seven years, for which the Government will have to improve its debt sustainability to generate funds for repayment of loans in the coming years.

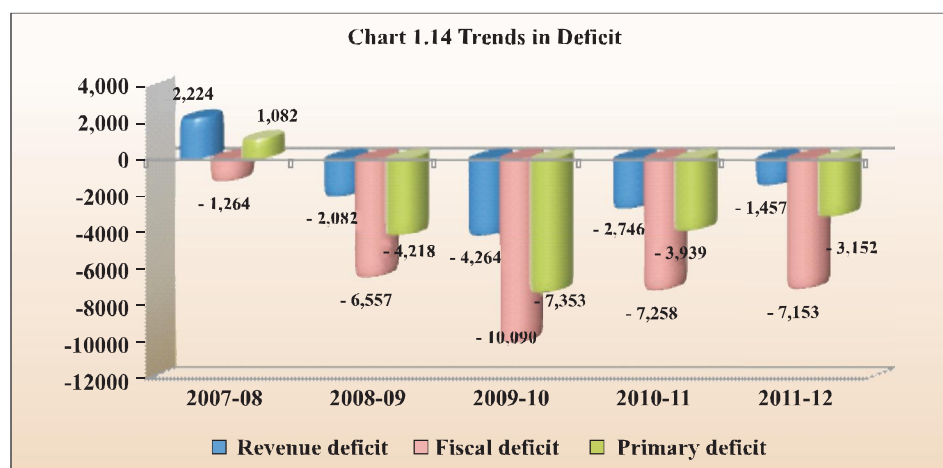
A well thought out debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings, which mature in these critical years, are made. Unless borrowings are restricted, the State will have serious problem in debt servicing.

1.9 Fiscal Imbalances

Three key fiscal parameters i.e. revenue, fiscal and primary deficits indicate the extent of overall fiscal imbalances in the finances of the Government during a specified period. The deficit in the Government accounts represents the gap between its revenue and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the way in which the deficit is financed and the resources are raised and applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set under FRBM Act/Rules for the financial year 2011-12.

1.9.1 Trends of deficits

Chart 1.14 present the trends in deficit indicators over the period 2007-12



(Source: State Finance Accounts of the respective years)

Table 1.18: Trends in deficit indicators over the period 2006-11

Year	2007-08	2008-09	2009-10	2010-11	2011-12
RD/GSDP	0.015	(-) 0.011	(-) 0.019	(-) 0.010	(-) 0.005
FD/GSDP	(-) 0.008	(-) 0.036	(-) 0.045	(-) 0.027	(-) 0.023
PD/GSDP	0.007	(-) 0.023	(-) 0.033	(-) 0.015	(-) 0.010

The revenue deficit indicating the excess of revenue expenditure over revenue receipts was to be brought down to zero by 2011-12 and to be maintained at zero upto 2014-15, as per the FRBM. The revenue, fiscal and primary deficits increased to ₹ 4,264 crore, ₹ 10,090 crore and ₹ 7,353 crore in 2009-10 respectively and after showing some

decreasing trend stood at ₹ 1,457 crore, ₹ 7,153 crore and ₹ 3,152 crore respectively at the end of 2011-12.

During the year, the revenue deficit decreased (₹ 1,289 crore) due to the increase of ₹ 4,994 crore in revenue receipts. Whereas, the fiscal deficit at ₹ 7,153 crore decreased by ₹ 105 crore only over 2010-11 due to increase in capital expenditure. It was 2.31 per cent of GSDP well within the limit of three per cent projected in FCP for the year. The primary deficit decreased from ₹ 3,939 crore in 2010-11 to ₹ 3,152 crore in 2011-12 due to increase in primary revenue surplus.

The target of zero revenue deficit fixed for the year 2011-12 could not be achieved (*Appendix 1.6*). The State Government has classified the receipt of ₹ 406.33 crore on account of sale of land (assets) as revenue receipts instead of capital receipts. The correct classification would have increased the revenue deficit by ₹ 406.33 crore.

1.9.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.19**. Receipts and disbursements under the components of financing the fiscal deficit during 2011-12 are given in **Table 1.20**.

Table 1.19: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12
Decomposition of fiscal deficit		(-) 1,264	(-) 6,557	(-) 10,090	(-) 7,258	(-) 7,153
1	Revenue deficit(-) surplus (+)	(+) 2,224	(-) 2,082	(-) 4,264	(-) 2,746	(-) 1,457
2	Net Capital Expenditure	(-) 3,416	(-) 4,495	(-) 5,209	(-) 4,023	(-) 5,363
3	Net loans and advances	(-) 72	20	(-) 617	(-) 489	(-) 333
Financing pattern of fiscal deficit						
1	Market Borrowing	(-) 253.73	2,504.54	3,683.68	4,157.63	5,994.89
2	Loans from GOI	(-) 44.98	(-) 47.46	(-) 34.16	183.71	(-) 127.17
3	Special securities issued to National Small Savings Fund	50.56	(-) 79.73	534.43	934.31	(-) 329.47
4	Loans from financial institutions	250.75	218.88	1,525.45	595.99	1,191.44
5	Small Savings Provident Funds etc.	299.32	352.38	861.92	747.80	718.53
6	Reserve Fund	15.23	(-) 4.81	(-) 39.13	8.93	(-) 16.65
7	Deposits and advances	184.72	216.62	526.64	316.66	826.54
8	Suspense and Miscellaneous	21.69	3,546.38	2,785.98	(-) 635.88	406.73
9	Remittances	14.28	(-) 26.63	(-) 282.96	305.08	214.88
10	Overall surplus (-) deficit (+)	537.84	6,680.17	9,561.85	6,614.23	8,879.72
11	Increase (-) decrease (+) in cash balance*	(+) 726.03	(-) 122.37	(+) 528.81	(+) 644.20	(-) 1,726.40
12	Gross Fiscal Deficit	1,264	6,557	10,090	7,258	7,153

(Source: State Finance Accounts of the respective years.)

* 8999-Cash balance (Deposits with Reserve Bank and remittance in Treasury).

Table 1.20: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	6,356.65	361.76	5,994.89
2	Loans from GOI	97.72	224.89	(-) 127.17
3	Special securities issued to National Small Savings Fund	141.69	471.16	(-) 329.47
4	Loans from financial institutions	4,170.77	2,979.33	1,191.44
5	Small Savings, Provident Funds etc.	2,198.62	1,480.09	718.53
6	Deposits and advances	10,115.38	9,288.84	826.54
7	Reserve Funds	442.61	459.26	(-) 16.65
8	Suspense and Miscellaneous	26,586.66	26,179.93	406.73
9	Remittances	5,657.68	5,442.80	214.88
10	Overall surplus (-) deficit (+)			8,879.72
11	Increase (-) decrease (+) in cash balance			(-) 1,726.40
12	Gross Fiscal Deficit			7,153

(Source: State Finance Accounts.)

The fiscal deficit, which represents the borrowings of the Government and its resource gap decreased from ₹ 7,258 crore in 2010-11 to ₹ 7,153 crore in 2011-12. The market borrowings contributed ₹ 5,995 crore which was higher by ₹ 1,837 crore over ₹ 4,158 crore in 2010-11. Other major deficit financing measures taken by Government were loans from financial institutions (₹ 1,191 crore), increase in State provident fund (₹ 719 crore) and increase in deposits (₹ 827 crore).

The analysis of balances under small savings, provident funds, etc. revealed that there were adverse balances under, “8011-Insurance and Pension Fund, 107-State Government Employees Insurance Scheme” of ₹ 21.72 crore. This was due to non-adjustment of interest on these funds by the State Government.

1.9.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratios of revenue deficit to fiscal deficit also indicate that the asset base of the State was continuously shrinking and a part of the borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (Table 1.21) would indicate the extent to which the deficit was on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.21: Primary deficit / surplus bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure	Primary revenue deficit (-)/surplus (+)	Primary deficit (-)/ surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2007-08	19,975	15,181	3,426	286	18,893	4,794	1,082
2008-09	18,811	18,195	4,502	332	23,029	616	(-) 4,218
2009-10	21,215	22,520	5,218	830	28,568	(-) 1,305	(-) 7,353
2010-11	25,805	24,991	4,031	722	29,744	814	(-)3,939
2011-12	30,861	28,014	5,372	627	34,013	2,847	(-) 3,152

Source: State Finance Accounts of the respective years.)

The primary revenue surplus showed improvement in last two years. The deficit of ₹ 1,305 crore in 2009-10 improved in 2010-11 by surplus of ₹ 814 crore which further showed an increase upto ₹ 2,847 crore in 2011-12. But it was still at lower side from the mark of ₹ 4,794 crore achieved in 2007-08. This was due to the fact that primary revenue expenditure was increasing at higher rates than the non-debt receipts. During the period 2007-08 to 2011-12, the increase in non-debt receipts was 55 *per cent* while primary expenditure increased by 80 *per cent* during this period. However, the details indicate that non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilised to meet capital expenditure. The State was experiencing primary deficit since 2008-09 which stood at ₹ 3,152 crore at the end of 2011-12. This indicates that the borrowed funds were utilised to cover the primary expenditure.

1.10 Conclusion

Pattern of Revenue and expenditure: Revenue receipts increased by 20 *per cent* during the year over the previous year due to increase in tax revenue by 21 *per cent*. Tax revenue for 2011-12 fell short by 1.70 *per cent* as compared to the projections made by the Government in FCP but was higher by 1.96 *per cent* and 1.13 *per cent* than the projections made in MTFPS and by the ThFC respectively. The non-tax revenue was 65 *per cent* less than the projection made by ThFC but was higher by 3 *per cent* and 10 *per cent* than the projection made by the Government in FCP and MTFPS respectively for the year 2011-12.

Revenue expenditure during the year increased by 13 *per cent* over that of previous year and constituted 84 *per cent* of the total expenditure. Its NPRES component at ₹ 24,223 crore was higher by 19 *per cent* and three *per cent* than the projection of ThFC (₹ 20,360 crore) and FCP (₹ 23,490 crore) respectively, but was lesser by three *per cent* than the State's projection in its MTFPS (₹ 24,861 crore). Under Non-Plan revenue

expenditure, four components viz: salaries and wages, pension liabilities, interest payments and subsidies constituted about 83 *per cent* during 2011-12. Moreover, 93 *per cent* (₹ 3,585 crore) of total subsidies (₹ 3,853 crore) were for the energy sector and were higher than the projection in FCP (₹ 3,321 crore).

Capital expenditure, constituted 14 *per cent* of the total expenditure and increased during 2011-12 by 33 *per cent* over 2010-11.

Financial assistance to local bodies and other institutions (₹ 3,306.01 crore) constituted 10 *per cent* of revenue expenditure during 2011-12 and increased by 49 *per cent* over 2010-11.

Fiscal correction: Haryana is one of the States to have passed the Fiscal Responsibility and Budget Management Act early. The fiscal parameters, i.e. revenue, fiscal and primary deficit increased to ₹ 4,264 crore, ₹ 10,090 crore and ₹ 7,353 crore in 2009-10 respectively and after showing some decreasing trend in 2010-11 stood at ₹ 1,457 crore, ₹ 7,153 crore and ₹ 3,152 crore respectively in 2011-12.

Debt sustainability: As per the FRBM Act, total debt including contingent liabilities should not exceed 22.6 *per cent* of the estimated GSDP for the year. Total liabilities including guarantees and letters of comfort aggregating ₹ 60,840 crore during 2011-12, stood at 19.67 *per cent* of the GSDP, which was well within the limit of the FRBM Act.

Review of Government investments: The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.02 to 0.17 *per cent* in the past five years while the Government paid an average interest of 7.43 to 9.73 *per cent* on these investments (Para 1.6.3). During 2011-12 a major portion of investments (96 *per cent*) was made in form of investment in equity shares of various Power Corporations.

There were seven non-working PSUs, including two under closure. The action for disinvestment, privatisation and restructuring of non-working PSUs was not taken.

Incomplete projects: Eight projects scheduled for completion between April 2007 and September 2011 were incomplete as on 2011-12.

Oversight of funds transferred directly from the GOI to the State implementing agencies: GOI directly transferred ₹ 2,009.71 crore to State implementing agencies during the year and the direct transfers increased by ₹ 700.87 crore (54 *per cent*) over the previous year. As the funds were not routed through the Government accounts, the

direct transfer of funds from the GOI to the State implementing agencies runs the risk of oversight of maintenance of accounts and utilisation of funds by these agencies. In the absence of uniform accounting practices followed by all these agencies, proper documentation was not in place and timely reporting about the status of expenditure by these implementing agencies was not being done.

1.11 Recommendations

- As per the recommendations of ThFC, the revenue deficit was required to be brought down to zero by 2011-12 for which efforts have to be made to increase tax compliance, reduce administration costs and prune unproductive expenditure.
- Borrowed funds should be used as far as possible only for infrastructure development and revenue expenditure should be met fully from revenue receipts. Efforts should be made to return to the state of primary surpluses and zero revenue deficit as soon as possible. Maintaining a calendar of borrowings to avoid bunching at the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.
- It would be advisable for the Government to ensure better value for money in investments as otherwise, high-cost borrowed funds will continue to be invested in projects with low financial returns. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritized with full justification on why high-cost borrowings should be invested therein. It would also be prudent to review the working of State PSUs which are incurring huge losses (Para 1.6.3) and work out either a revival strategy for those that are strategic in nature and can be made viable or close down the sick units by disinvesting their equity.
- A system has to be put in place to ensure proper accounting of GOI funds that are transferred directly to the State implementing agencies and the updated information should be validated by the State Government as well as the Principal Accountant General (A&E) Haryana.

Chapter 2

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of voted grants and appropriations charged for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.1.3 As per the Punjab Budget Manual, as adopted by Haryana, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actual as possible. This demands the exercise of foresight, both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. A saving in an estimate constitutes as much of a financial irregularity as an excess of it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the Budget Manual noticed in audit have been discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2011-12 against 46 grants/appropriations is given in **Table 2.1**:

Table 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/Supplementary Provisions

(₹ in crore)

	Nature of expenditure	Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	30,474.17	2,159.13	32,633.30	27,891.42	(-) 4,741.88
	II Capital	9,017.58	633.21	9,650.79	8,805.08	(-) 845.71
	III Loans and Advances	956.90	202.88	1,159.78	627.07	(-) 532.71
	Total Voted	40,448.65	2,995.22	43,443.87	37,323.57	(-) 6,120.30
Charged	IV Revenue	4,586.12	14.28	4,600.40	4,224.51	(-) 375.89
	V Capital	50.00	30.00	80.00	69.60	(-) 10.40
	VI Public Debt repayments	6,666.12	1,289.55	7,955.67	5,011.41	(-) 2,944.26
	Total Charged	11,302.24	1,333.83	12,636.07	9,305.52	(-) 3,330.55
	Appropriation to Contingency Fund (if any) -	-	-	-	-	
	Grand Total	51,750.89	4,329.05	56,079.94	46,629.09	(-) 9,450.85

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 101.04 crore) and Capital Heads (₹ 3,502.35 crore).

Supplementary provisions of ₹ 4,329.05 crore constituted eight *per cent* of the original provision as against 17 *per cent* in the previous year.

The overall savings of ₹ 9,450.85 crore were the result of savings of ₹ 9,714.30 crore in 44 grants under the Revenue Section, 17 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 263.45 crore in one grant under the Revenue Section and two grants under the Capital Section. The excess of ₹ 263.45 crore requires regularisation under Article 205 of the Constitution.

The savings/excesses (Detailed Appropriation Accounts) were intimated (August 2012) to the Controlling Officers, requesting them to explain the reasons for significant variations but their explanations had not been received (September 2012).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis allocations

Appropriation audit revealed that savings in 48 cases exceeded ₹ 10 crore in each case or were more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹ 9,673.12 crore, savings of above ₹ 50 crore in each case amounting to

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₹ 9,277.86 crore (96 per cent) occurred in 25 cases relating to 20 grants and one appropriation as indicated in Table 2.2.

Table 2.2: List of grants with savings of ₹ 50 crore and above

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual expenditure	Savings	Surrenders
Revenue-Voted							
1.	4-Revenue	761.18	136.83	898.01	476.27	421.74	381.34
2.	6-Finance	3,292.58	0.30	3,292.88	3,241.51	51.37	56.01
3.	8-Buildings and Roads	1,059.79	6.50	1,066.29	765.54	300.75	219.25
4.	9-Education	6,801.92	2.39	6,804.31	5,921.94	882.37	862.46
5.	10-Technical Education	222.47	175.33	397.80	254.32	143.48	143.50
6.	13-Health	1,368.18	51.82	1,420.00	1,197.95	222.05	199.21
7.	15-Local Government	1,114.55	373.80	1,488.35	900.52	587.83	587.36
8.	19-Welfare of SCs, STs and other BCs	339.78	3.78	343.56	249.45	94.11	93.97
9.	20-Social Security and Welfare	1,850.04	0.20	1,850.24	1,605.95	244.29	244.05
10.	21-Women and Child Development	524.78	53.02	577.80	493.90	83.90	133.89
11.	23-Food and Supplies	212.22	0.27	212.49	89.71	122.78	111.97
12.	24-Irrigation	1,226.63	144.07	1,370.70	960.89	409.81	124.46
13.	27-Agriculture	915.68	29.91	945.59	655.03	290.56	279.72
14.	32-Rural and Community Development	1,158.66	157.25	1,315.91	1,185.28	130.63	72.67
15.	34-Transport	1,272.20	-	1,272.20	1,080.02	192.18	192.10
16.	36-Home	1,621.87	45.10	1,666.97	1,561.72	105.25	108.75
17.	38-Public Health and Water Supply	925.81	521.54	1,447.35	1,342.00	105.35	440.28
Revenue-Charged							
18.	6-Finance	4,532.29	-	4,532.29	4,152.24	380.05	111.72
Capital-Voted							
19.	8-Buildings and Roads	1,573.89	20.99	1,594.88	1,243.51	351.37	352.22
20.	14-Urban Development	500.00	-	500.00	351.48	148.52	152.89
21.	23-Food and Supplies	4,183.31	426.76	4,610.07	4,461.13	148.94	137.55
22.	38-Public Health and Water Supply	991.00	19.22	1,010.22	809.17	201.05	275.75
23.	40-Energy and Power	984.10	-	984.10	801.60	182.50	182.50
24.	45-Loans and Advances by State Government	956.91	202.88	1,159.79	627.07	532.72	608.93
Capital-Charged							
25.	Public Debt	6,666.12	1,289.55	7,955.67	5,011.41	2,944.26	3,253.09
Total		45,055.96	3,661.51	48,717.47	39,439.61	9,277.86	9,325.64

Savings exceeding ₹ 500 crore in grant are discussed below:

i. Grant Number “9-Education” (Revenue-Voted)

Savings under the grant were ₹ 882.37 crore. The savings occurred mainly under the head “2202-General Education, 02-Secondary Education below sub-heads

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109-Government Secondary Schools, 86-Rashtriya Madhyamikh Shiksha Abhiyan, 85-Opening of Model School in Educationally Backward Blocks, 84-Construction of Girls Hostels, etc.” (₹ 443.33 crore) due to less release of grants-in-aid by the Government of India and “101-Government Primary Schools, 88-Establishment of Primary Education Classes I to V” (₹ 111.04 crore) due to posts kept vacant, engagement of less number of labourers, receipt of less number of claims of leave travel concession and medical reimbursement.

ii. Grant Number “15-Local Government” (Revenue-Voted)

There were total savings of ₹ 587.83 crore under the grant. Supplementary provision of ₹ 373.80 crore proved unnecessary as the total expenditure of ₹ 900.52 crore was less than the original budget (₹ 1,114.55 crore). Savings occurred under the head, “2217-Urban Development, 80-General, 800- Other expenditure, 75-Share of surcharge on VAT for Urban Local Bodies” (₹ 183.41 crore) due to economy measures, “80-Jawahar Lal Nehru National Urban Renewal Mission, 99-Normal Plan” (₹ 136.26 crore) and “79-Urban Infrastructure Development Scheme for Small and Medium Town, 99-Normal Plan” (₹ 87.17 crore) due to non-release of funds by Government of India.

iii. Grant Number “45-Loans and Advances by State Government” (Capital Voted)

Supplementary provision of ₹ 202.88 crore proved unnecessary as the total expenditure of ₹ 627.07 crore was less than the original provision (₹ 956.91 crore). Against the total savings of ₹ 532.72 crore, the department injudiciously surrendered ₹ 608.93 crore. The savings were mainly under the head, “6801-Loans for Power Projects, 205-Transmission and Distribution, 98-Loans to Haryana Vidyut Prasaran Nigam Ltd” (₹ 570.50 crore) due to delay in implementation of generation projects and postponement of transmission project.

iv. Public Debt

Against the savings of ₹ 2,944.26 crore under this grant, ₹ 3,253.09 crore were injudiciously surrendered. The savings occurred mainly under the head, “6003-Internal Debt of the State Government, 110-Ways and Means Advances from Reserve Bank of India (RBI)” (₹ 1,025.73 crore) due to less expenditure on availing of Ways and Means advances from RBI and “107-Loans from State Bank of India and other Banks” (₹ 2,189.55 crore) due to less lifting of foodgrains by Food Corporation of India.

2.3.2 Excess expenditure

In grant number “24-Irrigation” (Table 2.3), excess expenditure of more than 10 crore had been observed consistently for the last five years:

Table 2.3: List of grants indicating persistent excess expenditure during 2007-12

(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of excess to total provision (Amount of excess expenditure)				
		2007-08	2008-09	2009-10	2010-11	2011-12
Capital-Voted						
1.	24-Irrigation	20 (278.72)	12 (171.01)	12 (177.25)	39 (198.58)	45 (254.64)

Excesses occurred mainly under the head, “4701-Capital Outlay on Major and Medium Irrigation, 06-New Minor for Equitable distribution of water, 001-Direction and administration” (₹ 275.74 crore). The reasons for excess expenditure were not intimated (August 2012).

The excess expenditure under “17-Employment” (₹ 0.50 crore) under the head, “4250-Capital Outlay on other Social Services, 203-Empolyment, 99-Purchase of land for Rozgar Bhawan” was due to purchase of land for Rozgar Bhawan.

2.3.3 Expenditure without provision

As per the Budget Manual, no expenditure is to be incurred on a scheme/service without provision of funds. It was, however, noticed that 19 cases as detailed in *Appendix 2.2*, the expenditure of ₹ 579.75 crore was incurred without any provisions in the original estimates/supplementary demands and without any reappropriation orders to this effect.

2.3.4 Drawal of funds to avoid lapse of budget grant

As per provisions contained in Rule 2.10 (6) (5) of the Punjab Financial Rules, also applicable to Haryana, no money should be drawn from the treasury unless it is required for immediate disbursement. Sixteen Drawing and Disbursement Officers, the audits of whose offices were conducted during 2011-12 had drawn a total amount of ₹ 30.26 crore as detailed in *Appendix 2.3*, which was neither fully spent for the purposes for which these were drawn nor remitted to Government accounts before the closure of the financial year.

It was further noticed that the funds drawn during the last quarter or on the last day of the financial year were kept in the cash chest or in bank accounts only to avoid the lapse of budget grants.

2.3.5 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. However, excess expenditure amounting to ₹ 964.39 crore for the years 2008-09, 2009-10 and 2010-11 was still to be regularised. Year-wise amounts of excess expenditure pending regularisation for grants/appropriations are summarised in **Table 2.4**.

Table 2.4: Excess over provisions relating to previous years requiring regularisation

(₹ in crore)

Year	Number of grants	Amount of excess over provision	Status of regularisation
2008-09	3,8,10,15,20 and 22	302.63	Appropriation Accounts have not been discussed by PAC.
2009-10	3,6,10 and 15	439.29	
2010-11	6, 24 and 42	222.47	
	Total	964.39	

2.3.6 Excess over provisions during 2011-12 requiring regularisation

Table 2.5 contains the summary of total excesses in three grants/appropriation amounting to ₹ 263.45 crore over authorisations from the Consolidated Fund of the State during 2011-12 which require regularisation under Article 205 of the Constitution.

Table 2.5: Excess over provisions requiring regularisation during 2011-12

(₹ in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
Revenue (Charged)				
1.	42-Administration of Justice	42.63	50.94	8.31
	Sub-Total	42.63	50.94	8.31
Capital (Voted)				
1.	17-Employment	0.00	0.50	0.50
2.	24-Irrigation	568.50	823.14	254.64
	Sub Total	568.50	823.64	255.14
	Grand-Total	611.13	874.58	263.45

Reasons for excess expenditure were called for from the Government in August 2012. Reply had not been received (September 2012).

2.3.7 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 2,414.11 crore obtained in 25 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in *Appendix 2.4*. In two cases, the supplementary provision totalling ₹ 132.25 crore proved inadequate leaving an aggregate uncovered excess expenditure of ₹ 262.94 crore (*Appendix 2.5*).

2.3.8 Excessive/Unnecessary reappropriation of funds

Reappropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Reappropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 1,228.72 crore in 49 sub-heads and savings of over ₹ 2,321.69 crore under 70 sub-heads by more than ₹ one crore in each case. Excesses/Savings were more than ₹ 10 crore under 54 sub-heads as detailed in *Appendix 2.6*. In 12¹ cases, reduction of provisions through reappropriation proved injudicious as the excess expenditure was more than the provisions reduced through reappropriation. Similarly, in 9² cases, the reappropriation of funds proved excessive as the savings were more than the funds provided through reappropriation.

2.3.9 Surrender in excess of actual savings

In 12 cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 4,579.87 crore, the amount surrendered was ₹ 5,441.23 crore resulting in excess surrender of ₹ 861.36 crore. Details are given in *Appendix 2.7*. Further, in one case under grant 24-Irrigation the expenditure incurred was in excess (₹ 254.64) of the total grants/ appropriations but even then, the funds (₹ 64.70 crore) were injudiciously surrendered.

2.3.10 Anticipated savings not surrendered

As per paragraph 13.2 of the Punjab Budget Manual also applicable to Haryana, spending departments are required to surrender the grants/appropriations or portion

¹ Sr. No. 16, 32, 36, 51, 55, 58, 71, 72, 88, 90, 101 and 116 of *Appendix 2.6*.

² Sr. No. 8, 13, 15, 57, 67, 68, 69, 78 and 105 of *Appendix 2.6*.

thereof to the Finance Department as and when savings are anticipated. At the close of the year 2011-12, out of total savings of ₹ 3,451.81 crore in 18 cases under 16 grants/appropriations (savings of ₹ one crore and above were indicated in each grant/appropriation), amounts totalling ₹ 847.76 crore (25 *per cent* of the total savings) were not surrendered, details of which are given in **Appendix 2.8**. Besides, in 41 cases (surrender of funds in excess of ₹ 10 crore in each case), ₹ 9,715.55 crore was (**Appendix 2.9**) surrendered on the last two working days of March 2012, indicating inadequate financial control as well as non-utilisation of these funds for other development purposes.

2.3.11 Rush of expenditure

Rule 56 of the General Financial Rules provides that expenditure should be evenly spread throughout the year and rush of expenditure in the closing month is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 21 heads under 13 grants/appropriations listed in **Appendix 2.10**, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred during the last quarter of the year or in March 2012.

Further scrutiny revealed that out of the expenditure of ₹ 5,445.35 crore incurred on 21 major heads under 13 grants during 2011-12, expenditure of ₹ 2,411.41 crore (44 *per cent*) was spent during the month of March 2012. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.4 Outcome of Analysis of Budgetary Assumptions

The Planning Commission approved the Eleventh Five Year Plan (2007-12) for ₹ 35,000 crore, wherein a provision of ₹ 13,200 crore was made for the year 2011-12. The State budget was prepared by adopting the incremental system i.e. the first charge the available resources on all the ongoing schemes and the new schemes are included thereafter. The Finance Department examined the departmental proposals by taking into account the figures of the previous year and of the current fiscal year upto September. Estimates for the year 2011-12 were prepared keeping in view the pre-actual³ figures of 2009-10 and receipts/expenditure of the base year 2010-11 up to September 2010. Details of projected receipts and expenditure and actuals thereagainst are given in **Appendix 2.11**.

³ Pre-actual figures are the figures supplied by the Principal Accountant General (A&E) before finalisation of Finance Accounts.

2.4.1 Shortcomings in Budgetary Assumptions

An analysis of the budgetary assumptions made for receipts and expenditure for preparation of the BE for the year 2011-12 in the Finance Department and the actuals thereagainst was conducted (June-August 2012) to examine the process and transparency in preparation of the BE and Revised Estimates (RE). The budgetary assumptions in the cases detailed in **Table 2.6** were not based on realistic grounds:

Table 2.6 Unrealistic Budgetary Assumptions

(₹ in crore)

Sr. No.	Particulars	Budget Provision 2011-12	Actual	Remarks
Revenue Receipts				
1	Non-Plan Revenue Receipts	28,914.12	29,049.16	Against the assumed growth of 12.8 per cent the growth of 28.26 per cent was made in BE 2011-12 over BE (₹ 22,543.86 crore) of 2010-11. However, the increase in the actual collection during 2011-12 was only 19.65 per cent over the actual receipts (₹ 24,279.03 crore) of 2010-11.
2	Tax Revenue	20,006.89	20,399.45	The projection (₹ 20,006.89 crore) in BE (2011-12) constituted 21.48 per cent growth over BE 2010-11 (₹ 16,469.29 crore), against the assumed growth of 12.9 per cent. The actual receipts were 21.5 per cent higher than the actual receipts (₹ 16,790.37 crore) of 2010-11.
a)	Sales Tax (VAT)	14,100	13,383.69	Value Added Tax (VAT) was assumed to grow at 14.6 per cent during 2011-12 over the RE of 2010-11 at ₹ 12,300 crore. However, the assumption of RE at ₹ 14,100 crore for the year 2011-12 was not realistic as the actual receipt was ₹ 13,383.69 crore.
b)	Taxes on Vehicles	BE 515 RE 700	RE 740.15	BE ₹ 515 crore and RE ₹ 700 crore were under estimated by ₹ 225.15 crore and ₹ 40.15 crore respectively as compare to actual receipt of ₹ 740.15 crore during 2011-12.
c)	Taxes on goods and passengers	BE 425 RE 410	429.32	Tax revenue was to increase by 12.9 per cent over projections of 2010-11. But during 2011-12, the projection were made equal to those in 2010-11 which were further reduced to ₹ 410 crore in revised estimates. The actual collection was ₹ 429.32 crore which commensurate with the BE. Hence the RE was unrealistically reduced and assumed increase was not achieved.

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Sr. No.	Particulars	Budget Provision 2011-12	Actual	Remarks
Revenue Receipts				
d)	Land Revenue	BE 16.09 RE 14.66	10.95	RE ₹ 14.66 crore under 'Land Revenue' was decreased by ₹ 1.43 crore as compared to BE 2011-12 (₹ 16.09 crore) where as the actual receipt (₹ 10.95 crore) was less than the RE. The past trend of the actual receipt which was ₹ 9.43 crore in 2009-10 and ₹ 10.02 crore in 2010-11 was not kept in view while projecting BE 2011-12.
3	State's own Non-Tax Revenue	4,287.08	4,721.65	The projection (₹ 4,287.08 crore) in BE 2011-12 constituted 20.81 per cent increase over BE 2010-11 (₹ 3,548.52 crore) against the assumed increase of 16 per cent. However, the actual receipts of ₹ 4,721.65 crore in 2011-12 was higher by 38.02 per cent than the receipts collected in 2010-11 (₹ 3,420.93 crore).
a)	Road Transport	1,100 Revised to 900	852.96	The BE, (₹ 1,100 crore) under 'Road Transport' was revised to ₹ 900 crore for the year 2011-12. The actual realization of ₹ 852.96 crore during the year 2011-12 was less than the revised estimates which indicated that assumptions were not realistic.
b)	Major Irrigation	BE 136 RE 634.08	575.72	Non-tax receipts were assumed to increase by 16 per cent over BE of 2010-11. During 2011-12, the BE was kept at ₹ 136 crore which was less than provisions (₹ 182.59 crore) in 2010-11. These estimates were revised to ₹ 634.08 crore, against which the actual collection was (₹ 575.72 crore). Thus, the projections were not realistic.
c)	Non-ferrous mining and metallurgical industries	BE 75 RE 90	75.53	The BE under "Non-ferrous Mining and Metallurgical Industries" was revised from ₹ 75 crore to ₹ 90 crore during the year 2011-12. The actual realisation was ₹ 75.53 crore hence the RE was unrealistically enhanced.
4	Grants-in-aid	4,959.11	2,754.93	Grants-in-aid to State are released by Government of India on the recommendation of ThFC. Therefore, the provisions in BE should be made as per recommendations of ThFC. During 2011-12 the provision made was on the higher side than the recommendation of TFC and was not realistic.

Sr. No.	Particulars	Budget Provision 2011-1	Actual	Remarks
Expenditure				
5	Non-Plan Expenditure	24,939.45	25,503.86	The provision of ₹ 24,939.45 crore comprises of ₹ 24,861.43 crore on revenue account and ₹ 78.02 crore on capital account. The expenditure of ₹ 1,018.17 crore on capital account and ₹ 262.86 crore on loans and advances exceeded the budget provisions. Thus, the provisions in BE were not realistic.

2.4.2 Shortcomings in Plan Estimates

The Plan expenditure during 2011-12 was assessed at ₹ 13,400 crore. The actual expenditure of ₹ 12,510.36 crore (93 per cent) was less than the projections. Variations were due to the following facts:

- i Seventy four plan schemes were approved for ₹ 1,874.03 crore in the Eleventh Five Year Plan (2007-12) but the budget for execution of these schemes was not provided till March 2012 (*Appendix 2.12*). Of these, three schemes were approved under Externally Aided Projects with a total outlay of ₹ 688.19 crore (*Appendix 2.13*). Reasons for non-implementation of approved schemes were awaited (September 2012).
- ii One hundred thirty six schemes/projects approved for ₹ 1,921.45 crore in the Eleventh Five Year Plan (2007-12) were dropped by the Government after incurring an expenditure of ₹ 415.56 crore 2007-08 (₹ 256.98 crore), 2008-09 (₹ 98.36 crore), 2009-10 (₹ 58.32 crore) and 2010-11 (₹ 1.40 crore) *Appendix 2.14*.
- iii A total of 48 schemes with an approved outlay of ₹ 292.88 crore included in approved plan for 2011-12 were not implemented (*Appendix 2.15*). Of these, 20 schemes with an outlay of ₹ 21.44 crore were included in the approved annual plan of 2010-11 and 5 schemes with an outlay of ₹ 7.41 crore were also included in approved annual plan of 2009-10.
- iv Provision of ₹ 93.04 crore made for 21 schemes in approved outlay for 2011-12 was reduced to ₹ 53.53 crore in the RE, but the schemes were not implemented (*Appendix 2.16*) for which the reasons were not given (August 2012)
- v Provision of ₹ 21.29 crore made for the five schemes in approved outlay was increased to ₹ 36.07 crore in RE, but expenditure was not incurred during the year 2011-12 (*Appendix 2.17*).

vi Provision of ₹ 98.79 crore were made for 63 schemes in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2011-12 (*Appendix 2.18*). Reasons for non-implementations of scheme were not intimated (September 2012).

vii The provision of ₹ 2,581.48 crore made for 48 schemes was increased to ₹ 2,885.06 crore against which expenditure of ₹ 1,641.47 crore was incurred during the year 2011-12. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than even the original estimates (*Appendix 2.19*).

viii Twenty-seven new plan schemes with a provision of ₹ 367.39 crore were included in the RE during the year 2011-12 against which expenditure of ₹ 284.79 crore (78 per cent) was incurred (*Appendix 2.20*). Out of these, 11 schemes with a total provision of ₹ 58.44 crore were not implemented.

ix An expenditure of ₹ 9.43 crore was incurred against two schemes without any provision in BE/RE during the year 2011-12 (*Appendix 2.21*). Reasons for incurring expenditure without provision were not given (September 2012).

2.5 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (“13-Health”⁴ and “36-Home”⁵) was conducted (June-August 2012) on the basis of savings and excesses during the last three years and magnitude of the grants and supplementary demands made during the year 2011-12. Important points noticed during review of these grants for 2011-12 are detailed below:

2.5.1 Grant No. 13 Health

i Against the budget provision of ₹ 1,420.20 crore (Original: ₹ 1,368.39 crore and Supplementary: ₹ 51.81 crore) under the grant an expenditure of ₹ 1,198.08 crore was incurred, resulting in the savings of ₹ 222.12 crore (15.64 per cent of total provisions).

ii Savings under revenue (Voted) section occurred mainly under head “2210-Medical and Public Health, 05- Medical Education, Training and Research, 105-Allopathy” (₹ 58.96 crore), due to posts being kept vacant and non-payment of bills for construction of college building, “04- Rural Health services other system of medicine,

⁴ Dealing with major heads, “2210-Medical and Public Health” and “2211-Family Welfare”.

⁵ Dealing with major heads, “2055-Police”, 2070-Other Administrative Services” in revenue section and “4055-Capital Outlay on Police in Capital Section”.

101-ayurveda” (₹ 28.64 crore) due to post being kept vacant and receipts of less number of medical claims and non-receipts of funds from the GOI, “03- Rural health services- Allopathy, 103 Primary health centre ” (₹ 29.84 crore) due posts being kept vacant, pending repair/AMC bills, sub-head “01-Urban health services-Allopathy, 102- Employees state insurance scheme” (₹ 38.05 crore) due posts being kept vacant, non-finalisation of supply orders of medicines, non-execution of camps, non-supply of equipment, low rate of premium, non-engagement of contractual staff, etc. Savings also occurred under head, “2211-Family welfare, 101-Rural family welfare services” (₹ 15.80 crore) due posts being kept vacant, less payment of medical reimbursement and non-availing of leave travel concession by employees.

iii Against the total savings of ₹ 222.12 crore under the grant, an amount of ₹ 199.29 crore was surrendered on 31 March 2012. Thus, savings of ₹ 22.83 crore were not surrendered, indicating inadequate financial control and the fact that these funds could not be utilized on other development schemes/programmes of the Government.

iv The supplementary provisions of ₹ 51.81 crore under revenue (voted) were injudicious and proved unnecessary as the actual expenditure (₹ 1,198.08 crore) did not come up even to the original provisions (₹ 1,368.39 crore).

v Paragraph 5.3 of Punjab Budget Manual as applicable in Haryana State provided that the budget estimates should be as close as accurate as possible and the provision to be included in respect of each item should be based on what is expected to be to be paid or spent during the year. It was noticed that the entire budget provision of ₹ 12.57 crore made for 30 schemes remained unutilized and were surrendered due to non implementation of the schemes (*Appendix 2.22*).

vi Financial rules provide that the expenditure should be evenly spread throughout the year and the rush of expenditure in the closing month of the financial year should be avoided. During 2011-12 an expenditure of ₹ 22.04 crore was incurred on 12 schemes, (*Appendix 2.23*) of which, the expenditure of ₹ 11.84 crore (54 *per cent*) was incurred during the last quarter and ₹ 7.89 crore (36 *per cent*) during March 2012. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to the financial rules.

2.5.2 Grant No. 36 Home

i Against the budget provision of ₹ 1,778.36 crore (Original: ₹ 1,717.76 crore and Supplementary: ₹ 60.60 crore) under the grant, an expenditure of ₹ 1,672.83 crore was incurred, resulting in the savings of ₹ 105.53 crore (6 *per cent* of total provisions).

ii Savings under revenue (Voted) section occurred mainly under head “2055-Police, 115-Modernisation of Police Force” (₹ 35.51 crore) due to non-receipt of sanction of purchase of machinery and equipment for modernisation of Police Force, “800-Other Expenditure” (₹ 7.30 crore) due to non-receipt of sanction for repayment of interest of loan under the scheme, “003-Education and Training” (₹ 9.36 crore) due to posts kept vacant, “113-Welfare of Police Personnel” (₹ 5 crore) due to non-receipt of sanction from the Government and “2070-Other Administration Services, 106-Civil Defence” (₹ 3.04 crore) due to non-completion of codal formalities for purchase of equipments and buildings, vacant posts, etc.

iii Against the total savings of ₹ 105.53 crore under the grant an amount of ₹ 109.10 crore was injudiciously surrendered on 31 March 2012. The reason for excess surrender of funds was not intimated (August 2012).

iv The supplementary provisions of ₹ 60.60 crore (₹ 45.60 crore under revenue and ₹ 15 crore under capital head) were injudicious and proved unnecessary as the actual expenditure (₹ 1,672.83 crore) did not come up even to the original provisions (₹ 1,717.76 crore).

v Paragraph 5.3 of Punjab Budget Manual as applicable in Haryana State provided that the budget estimates should be as close as accurate as possible and the provision to be included in respect of each item should be based on what is expected to be to be paid or spent during the year. It was noticed that the entire budget provision of ₹ 35.00 lakh made for 16 schemes remained unutilized and were surrendered due to non implementation of the schemes (*Appendix 2.24*).

vi Financial rules provide that the expenditure should be evenly spread throughout the year and the rush of expenditure in the closing month of the financial year should be avoided. During 2011-12 an expenditure of ₹ 82.36 crore was incurred on 66 schemes, (*Appendix 2.25*) of which, the expenditure of ₹ 42.33 crore (51 *per cent*) was incurred during the last quarter and ₹ 35.27 crore (43 *per cent*) during March 2012. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to the financial rules.

2.5.3 Delay in submission of budget estimates

Budget estimates for 2011-12 were required to be submitted to the Finance Department by the Administrative Department and Heads of various offices before 6 November 2010. Contrary to this, three Heads of Department (Grant No. 13 and Grant No. 36) submitted their budget estimates to the Finance Department after delays ranging between 30 and 107 days (*Appendix 2.26*).

▶ 2.6 Opening of new sub detailed and objects heads

Under the Constitution of India, the Comptroller and Auditor General of India has been authorised to compile the account of Union and States. He is required to decide the forms in which the accounts are to be kept. Therefore, the heads of accounts under which the accounts are to be prepared are required to be decided by the CAG. The State Government are not authorised to open a new head/sub head of account on their own.

Scrutiny of Budget documents of the State Government for 2011-12 and 2012-13 years revealed that the State Government had opened accounting heads and sub-heads without seeking the prior concurrence from the Accountant General (Accounts and Entitlement) [A.G. (A&E)]. The details of sub heads opened without consent of A.G. (A&E) are given in *Appendix 2.27*.

▶ 2.7 Conclusion

During 2011-12, expenditure of ₹ 46,629.09 crore was incurred against total grants and appropriations of ₹ 56079.94 crore. Overall saving of ₹ 9450.85 crore occurred after the total saving of ₹ 9714.30, was offset by excess expenditure of ₹ 263.45 crore. The excess expenditure required regularisation under Article 205 of the Constitution of India. Apart from this, excess expenditure of ₹ 964.39 crore in 13 grants relating to the years 2008-09 and 2009-10 also required regularisation. In 12 cases, ₹ 5,441.23 crore was surrendered (more than ₹ 50 lakh or more in each case) including an excess surrender of ₹ 861.36 crore, than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 3,451.81 crore in 18 cases (savings of ₹ one crore and above), savings of ₹ 847.76 crore were not surrendered. In 41 cases (surrender of funds in excess of ₹ 10 crore), ₹ 9,715.55 crore were surrendered on the last two working days of the financial year. There were also cases of injudicious reappropriations.

▶ 2.8 Recommendations

- Budgetary control should be strengthened in all the Government Departments where savings/excesses have been observed for the last five years regularly.
- Efforts should be made by all the departments to submit realistic budget estimates keeping in view the trends of receipts and expenditure in order to avoid large scale savings/excesses, reappropriations and surrenders at the end of the year.
- Release of funds at the end of the year should be avoided. Reappropriations should be judicious to avoid excessive and insufficient funds.

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- Anticipated savings should be surrendered as and when these are expected so that the amounts can be utilised on other schemes.
- Prior concurrence of the Principal Accountant General (Accounts and Entitlement) should be obtained by the State Government at the time of opening accounting Heads and sub-heads.

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing utilisation certificates

Rule 8.14 of Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs), for the grants provided for specific purposes, should be obtained by the departmental officers from the grantees. After verification, these should be forwarded to the Principal Accountant General within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 2,376 UCs due for submission in respect of grants and loans aggregating to ₹ 2,951.01 crore, 1,253 UCs for an aggregate amount of ₹ 1,148.60 crore were in arrears for the grants released during 2008-09 to 2010-11. The department-wise break-up of UCs due, received and outstanding as on 31 March 2012 is given in *Appendix 3.1*.

Analysis Appendix 3.1 shows that out of 1,253 outstanding UCs, 598 UCs (48 *per cent*) were outstanding from Rural Development department and 379 (30 *per cent*) were outstanding from Education department. Further 207 UCs for ₹ 264.48 crore were outstanding for the grants released in 2008-09, 264 UCs for ₹ 287.87 crore for the grants released in 2009-10 and 782 UCs for ₹ 596.26 crore for grants released in 2010-11. This not only indicates lack of internal control of administrative departments but also indicates the tendency on the part of the Government to go on disbursing the fresh grants without satisfying themselves about proper utilisation of grants sanctioned earlier.

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (CAG's Act-1971), the Government/heads of the departments are required to

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furnish to audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and total expenditure of the institutions. On the basis of information received, 207 bodies/ authorities, attracted audit under Section 14 of the Act *ibid.* Audit of 39 bodies/ authorities was conducted during 2011-12.

533 Annual accounts from 187 autonomous bodies/ authorities due up to 2011-12 had not been received in the office of Principal Accountant General (Audit) as of July 2012. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.1**.

Table 3.1: Age-wise arrears of annual accounts due from bodies/authorities

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	166	1,096.10
2.	1-3	261	785.87
3.	3-5	26	35.21
4.	5-7	29	27.99
5.	7-9	14	13.53
6.	9 and above	37	46.70
	Total	533	2,005.40

Table 3.1 shows that 80 annual accounts (15 *per cent*) involving grants of ₹ 88.22 crore were in arrear for more than five years. Further scrutiny revealed that 291 annual accounts¹ (57 *per cent*) from 80 Municipal Committees, for grants amounting to ₹ 1,426.25 crore released from 1982-83 to 2011-12, were not received. In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's Act 1971.

3.3 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the field of Urban Development, Housing, Labour Welfare, Agriculture, etc. The audit of accounts of 29 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in **Appendix 3.3**. The frequency distribution of autonomous bodies according to the delays in submission of accounts to audit and placement of SARs in the Legislature is summarised in **Table 3.2**.

¹ Sr. No. 1 to 80 of Appendix 3.2.

Table 3.2: Delays in submission of accounts and tabling of Separate Audit Reports

Delays in submission of accounts (in months)	Number of autonomous bodies	Reasons for delay	Delays in submission of SARs in Legislature	Number of autonomous bodies (in years)	Reasons for delay
0 - 1	-	Accounts had not been prepared by autonomous bodies.	0 - 1	1	Reasons for delay not intimated by departments.
1 - 6	11		1 - 2	-	
6 - 12	-		2 - 3	3	
12 - 18	2		3 - 4	1	
18 - 24	-		4 - 5	6	
24 and above	14		5 and above	2	
Total	27			13	

It was further observed that 8² autonomous bodies had not submitted their annual accounts for the last 15 years (1996-97 and onwards).

3.4 Departmentally managed commercial undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare proforma accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their working. The final accounts reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay is open to risk of fraud and leakage of public money.

Heads of departments in the Government have to ensure that the undertakings prepare such accounts and submit the same to Principal Accountant General for audit within a specified timeframe. As of June 2012, four out of five such undertakings had not prepared their accounts from 2008-09 and onwards. Government funds amounting to ₹ 4,269.96 crore stood invested in these undertakings at the end of 2007-08. The proforma accounts of Haryana Roadways with Government investment of ₹ 522.74 crore as on 31 March 2008 were in arrears from 2008-09. Though the arrears in preparation of accounts have been repeatedly commented no vital improvement has taken place in this regard. The department-wise position of arrears in preparation of proforma accounts and investment made by the Government are given in *Appendix 3.4*.

3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by

² District Legal Services Authority: Bhiwani, Gurgaon, Jhajjar, Panchkula, Rewari, Rohtak, Sonapat and Yamunanagar.

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Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, the cases of defalcations and losses are required to be reported to the Principal Accountant General.

State Government reported 142 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.46 crore on which final action was pending as of June 2012. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.5** and nature of these cases is given in **Appendix 3.6**. The age-profile of the pending cases and the number of cases pending in each category - theft and misappropriation/loss as emerged from these appendices is summarised in **Table 3.3**.

Table 3.3: Profile of misappropriations, losses, defalcations, etc.

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature/characteristics of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	23	25.11	Theft	104	82.56
5 - 10	45	53.09			
10 - 15	22	41.63	Misappropriation/ loss of material	54	78.83
15 - 20	15	7.91			
20 - 25	22	16.23	Total	158	161.39
25 and above	15	2.49	Cases of losses written off during the year	16	14.93
Total	142	146.46	Total pending cases	142	146.46

Reasons for pendency of cases are listed in **Table 3.4**.

Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	2	8.05
i)	Departmental action initiated but not finalised	70	53.73
iii)	Criminal proceedings finalised but execution of certificate case for the recovery of amount pending	14	8.85
iv)	Awaiting orders for recovery or write off	41	36.88
v)	Pending in the courts of law	15	38.95
Total		142	146.46

Out of the total loss cases, 73 *per cent* cases related to theft of Government money/store which indicates that appropriate steps for the safety of Government property/cash, etc., as prescribed in the rules, had not been taken by the departments. Further, in respect of 50 *per cent* cases of losses, departmental action had not been finalised and 29 *per cent* cases were outstanding simply for want of orders of the competent authority for recovery or write off of losses. It was further, noticed that out of 142 cases of losses due to theft/misappropriation etc., 119 cases were more than 5 years old and of which 15 cases were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also failed to take timely action against the officers/officials at fault.

3.6 Mis-classification in accounts

Operation of omnibus Minor Head - 800

Booking under Minor Head '800 Other Receipts' and '800- Other Expenditure' is opaque as they do not disclose the schemes, programme, etc. to which they relate to. It accommodates the expenditure which could not be classified under the available programme minor heads.

During 2010-11, expenditure aggregating ₹ 5,661.35 crore (15 *per cent* of total expenditure) was classified under Major Head 800 against 10 Major Heads in both revenue and capital sections. Total/major expenditure on power subsidy, urban development, major and medium irrigation, tourism and other social services was classified under omnibus Minor Head 800 instead of depicting distinctly in the Finance Accounts.

Similarly, revenue receipts aggregating ₹ 4,521.59 crore (15 *per cent* of total revenue receipts) was classified under omnibus minor head '800-Other Receipts' under 22 major heads. Major amount of State excise, grant-in-aid and non-tax revenue under urban development, animal husbandry, major irrigation, police, other administrative services, etc. was classified under this minor head.

Classification of large amounts under the omnibus minor head '800-Other Expenditure/Receipts' affects the transparency in financial reporting.

Other cases of mis-classification

Non-tax revenue of Animal Husbandry department increased from ₹ 1.32 crore in 2010-11 to ₹ 407.42 crore in 2011-12 due to sale of land to HUDA. The funds generated through sale of Government land were misclassified under Revenue Receipts instead of Capital Receipts.

Indian Government Accounting Standards prescribe that Grants-in-aid were required to be classified and accounted for as revenue expenditure of the State Government, irrespective of purpose for which the grants were disbursed. During 2011-12, ₹ 1.23 crore disbursed as GIA to Palika Bhawan, Ambala were classified under the Capital head instead of Revenue head.

▶ 3.7 **Transfer of funds to Personal Deposit Account**

Transfer to Personal Deposit Accounts is booked as expenditure in the Consolidated Fund (service major heads) of the State. While Government is authorised to open Personal Deposit Accounts (PDA) in order to deposit money for specific purposes, the Administrators are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Government Accounts. At the close of the year, there were 229 PDA's with a balance of ₹ 263.49 crore which were not credited back to the Consolidated Fund of the State

▶ 3.8 **Conclusion**

Internal financial reporting was not effective as there were non-compliance of financial rules, procedures and directives on several aspects. Substantial delays in submission of utilisation certificates occurred and as a result proper utilisation of grants could not be ensured. Non-submission/delay in submission of accounts by grantee institutions subverted the process of identification of institutions attracting audit by CAG. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for long periods, as a result their strength of financial position could not be assessed. Further, there were a large number of cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc. for which departmental action was pending for long period. Fifteen *per cent* of total receipts and expenditures were classified under omnibus minor head '800-Other Receipts/Expenditure' during 2011-12.

▶ 3.9 **Recommendations**

- The internal control mechanism of the Government departments needs to be strengthened to watch the timely submission of UCs. The Govt may consider the mechanism of releasing further grants only after receipt of utilization certificate of earlier grants.
- Govt may consider appropriate measures to ensure receipt of accounts from the grantee institutions at the end of every year in order to enable identification of institutions attracting audit by CAG of India under Sec 14 of the CAG's (DPC)' ACT, 1972.

- A system needs to be put in place for expediting the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.
- A time bound framework should be prepared for taking prompt action in cases of theft, misappropriation, etc.
- In order to ensure greater transparency in financial reporting, large amounts received or expended under various schemes should be depicted in Accounts distinctly, instead of clubbing the same under the Minor head '800-Other expenditure' and '800-Other receipts'.

Chandigarh
Dated:

(Onkar Nath)
Principal Accountant General (Audit),
Haryana

Countersigned

New Delhi
Dated:

(Vinod Rai)
Comptroller and Auditor General of India

Appendix 1.1

State Profile

(Reference: Paragraphs 1.1, 1.3.1, 1.4.1 and 1.4.2; Page 1)

A.	General Data				
Sr. No.	Particulars		Figures		
1	Area		44,212 sq. km.		
2	Population				
	a	As per 2001 Census	2.11 crore		
	b	As per 2011 Census	2.54 crore		
3	a	Density of Population (2001) (All India Density = 325 persons per sq. km.)	478 persons per sq. km.		
	b	Density of Population (2011) (All India Density = 382 persons per sq. km.)	573 persons per sq. Km.		
4	Population below poverty line (All India Average= 27.5 per cent)		14 per cent		
5	a	Literacy (2001) (All India Average = 64.8 per cent)	67.91 per cent		
	b	Literacy (2011) (All India Average = 74.04 per cent)	76.64 per cent		
6	Infant mortality (per 1000 live births) (All India Average = 47 per 1000 live births)		51		
7	Life Expectancy at birth (All India Average= 63.5 years)		66.2 years		
8	Gini Coefficient ¹				
	a.	Rural (All India = 0.30)	0.32		
	b.	Urban (All India = 0.37)	0.36		
9	Gross State Domestic Product (GSDP) 2011-12 at current prices		₹ 3,09,326 crore		
11	Per capita GSDP CAGR ² (2002-03 to 2011-12)		13.09 per cent		
12	GSDP CAGR (2002-03 to 2011-12)		Haryana	17.47 per cent	
Other General Category States			14.46 per cent		
14	Population Growth (2001-02 to 2010-11)		Haryana	19.90 per cent	
Other General Category States			13.90 per cent		
B.	Financial data				
Particulars			Figures (in per cent)		
CAGR			2002-03 to 2010-11		2002-03 to 2011-12
			General Category State ³	Haryana	Haryana
a.	of Revenue Receipts		16.86	14.49	15.03
b.	of Own Tax Revenue		16.74	16.43	16.97
c.	of Non Tax Revenue		12.84	8.30	11.24
d.	of Total Expenditure		14.58	15.79	15.68
e.	of Capital Expenditure		21.25	32.05	32.15
f.	of Revenue Expenditure on Education		15.41	19.20	17.71
g.	of Revenue Expenditure on Health		14.00	15.25	14.89
h.	of Salary and Wages		13.43	15.92	14.21
i.	of Pension		16.89	19.46	17.56

Source: Financial data is based on figures in Finance Accounts, BPL (Planning Commission and NSSO data, 61st Round), Gini Coefficient (Unofficial Estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP), Life Expectancy at Birth and Infant Mortality Rate (Economic Survey of Haryana 2010-11, SRS Bulletin December, 2011 and Office of the Registrar General of India, Ministry of Home Affairs) and Density of Population (Census of India 2011, Provisional Population Totals, published by Neeraj Sekhar, Director of Census Operations, Haryana).

- 1 Gini-coefficient is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.
- 2 CAGR= Compound Annual Growth Rate. [Calculation of CAGR = (((Last figure/first figure)^{1/time in years})-1)*100].
- 3 Excluding of three General Category States i.e. Delhi, Goa and Puducherry.

Part A : Structure and form of Government Accounts

(Reference: Paragraph 1.1; Page 1)

Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the Government established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.

Appendix 1.2

Part B : Layout of Finance Accounts (Reference: Paragraph 1.1; Page 1)

Statement	Layout
<p>The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.</p> <p>Volume I contains the Certificate of the Comptroller and Auditor General of India, four Summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No.1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No. 3	Statement of receipt (consolidate fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of expenditure (consolidated fund): This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).
<p>In addition, the Volume comprises an appendix, Appendix I, which is a statement of Cash Balances and Investments of Cash Balances.</p> <p>Volume II comprises three parts. Part I contains six statements as given below:</p>	

Appendix 1.2 Part B

Statement	Layout
Statement No. 5	Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement I.
Statement No. 6	Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
Statement No. 7	Statement of Loans given by the Government: The loans and advances given by the Government are depicted in statement I and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
Statement No. 8	Statement of Grants in aid given by the Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	Statement of Guarantees given by the Government: Guarantees given by the Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are present in this statement.
Statement No. 10	Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government
Volume II Part II: This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	

Statement	Layout
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non plan and plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No. 13	Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No. 14	Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details included type of shares held, face value, dividend received etc.
Statement No. 15	Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
Statement No. 16	Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans, etc. is present in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than revenue account. The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in the statement.

Appendix 1.2 Part B

Statement	Layout
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transaction: The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped, etc. It also depicted the transaction in public account in detail.
Statement No. 19	Statement showing details of earmarked balances. This statement shows the details of investment out of reserve fund in public account.

Appendix 1.3

Part A : Methodology adopted for the assessment of fiscal position

(Reference: Paragraph 1.1; Page 1)

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc. are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP) at current rates

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore)	1,51,607	1,82,502	2,22,031	2,64,149	3,09,326
Growth rate of GSDP	17.76	20.38	21.66	18.97	17.10

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures for 2009-10 are on provisional estimates, for 2010-11 on quick estimates and for 2011-12 on advance estimates.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth - Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit - Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 - Appropriation for reduction of Avoidance of debt

Appendix 1.3

Part B : Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 (Reference: Paragraph 1.1; Page 1)

THE HARYANA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005 (Haryana Act No. 6 of 2005)

An act to provide for the responsibility of the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith of incidental thereto.

Be it enacted by the Legislature of the State of Haryana in the Fifty-sixth Year of the Republic of India as follows:-

- 1.(a) This Act may be called the Haryana Fiscal Responsibility and Budget Management Act, 2005.
- (b) It shall come into force on such date as the State Government may, by notifications in the Official Gazette, appoint in this behalf.
2. In this Act, unless the context otherwise requires: -
 - (a) “budget” means the annual financial statement laid before the House of the Legislature of the State of Haryana under article 202 of the Constitution of India;
 - (b) “current year” means the financial year preceding the ensuring year;
 - (c) “ensuing year” means the financial year for which the budget's being presented;
 - (d) “financial year” means the year beginning on the 1 April and ending on 31 March next following;
 - (e) “GSDP” means Gross State Domestic Product at current market prices;
 - (f) “fiscal deficit” is the excess of aggregate disbursements (net of debt repayments) over revenue receipts, recovery of loans and non-debt capital receipts;
 - (g) “fiscal indicators” are such indicators as may be prescribed for evaluation of the fiscal position of the State Government;
 - (h) “fiscal targets” are the numerical ceilings and proportions to total revenue receipts (TRR) of GSDP for the fiscal indicators;

- (i) “prescribed” means prescribed by rules made under this Act;
- (j) “previous year” means the year preceding the current year;
- (k) “revenue deficit” means the difference between revenue expenditure and total revenue receipts (TRR);

Explanation: Total revenue receipts (TRR) includes State' own revenue receipts (both tax and non-tax) and current transfers from the centre (comprising grants and State's shares of central taxes).

- (l) “special purposes vehicle's” means an origination or institution set up by State Government to discharge specific assignments/ duties within a specified period in respect of financial transactions or raising of loans from financial institutions or the market for specific purposes against State guarantees.
- (m) “State Government” means the Government of the State of Haryana; and
- (n) “total liabilities” means the liabilities under the Consolidate Fund of the State and the public accounts of the State and shall also included borrowings by the public account of the State and shall also included borrowings by public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and / or interest are to be served out of the State budgets.

3. The State Government shall:-

- (a) take appropriate measures to eliminate the revenue deficit and thereafter build up adequate revenue surplus and contain the fiscal deficit at a sustainable level, and utilise such surplus for discharging the liabilities in excess of the assets or for funding capital expenditure;
- (b) pursue policies to raise non-tax revenue with due regard to cost recovery and equity; and
- (c) lay down norms for prioritisation of capital expenditure, an pursue expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.

4. The State Government shall be guided by the following fiscal management principles, namely:-

- (a) transparency in setting the fiscal policy objectives, the implementation of public policy and the publication of fiscal information so as to enable the public to scrutinise the conduct of fiscal policy and the State of public finances;

- (b) stability and predictability in fiscal policy making process and in the way fiscal policy impacts the economy;
 - (c) responsibility in the management of public finances, including integrity in the budget formulation;
 - (d) fairness to ensure that policy decisions of the State Government have due regard to their financial implications on future generations; and
 - (e) efficiency in the design and implementation of the fiscal policy and in managing the assets and liabilities of the public sector balance sheet.
5. The State Government shall in each financial year lay before the House of the State Legislature, the following statements of fiscal policy along with the budget, namely:-
- (a) the Macroeconomic Framework Statement;
 - (b) the Medium Term Fiscal Policy Statement; and
 - (c) the Fiscal Policy Strategy Statement.
6. The macroeconomic framework statement, in such form as may be prescribed, shall contain an overview of the State economy, an analysis of growth and sectoral composition of GSDP, an assessment related to State Government finances and future prospects.
7. (a) The medium term fiscal policy statement shall set forth a three year rolling target for the prescribed fiscal indicators with clear enunciations of the underlying assumptions.
- (b) In particular and without prejudice to the provisions contained in sub-section (1), the medium term fiscal policy statement shall include the various assumption behind the fiscal indicators and an assessment of sustainability relating to:-
- (i) the balance between revenue receipts and revenue expenditure;
 - (ii) the use of capital receipts including borrowing for generating productive assets; and
 - (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.

Provided that in case it is not possible to calculate the pension liabilities on

actuarial basis during the period of first three years after the coming into force of this Act, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates.

8. The fiscal policy strategy statement shall be in such form as may be prescribed and shall contain, *inter alia*-
 - (a) the fiscal policies of the State Government for the ensuring year relating to taxation, expenditure, borrowing and other liabilities (including borrowings by public sector undertakings and special purpose vehicle and other equivalent instruments where liability for repayment is on the State Government), lending, investments, other contingent liabilities, user charges on public goods/utilities and description of other activities, such as guarantees and activities of public sector undertakings which have potential budgetary implications;
 - (b) the strategic priorities of the State Government in the fiscal area for the ensuring year;
 - (c) the key fiscal measures and the rationale for any major deviation in fiscal measures pertaining to taxation, subsidy, expenditure, borrowings and user charges on public goods/utilities; and
 - (d) an evaluation of the current policies of the State Government *vis-à-vis* the fiscal management principles set out in section 4, the fiscal objectives set out in the medium term fiscal policy statement in sub-section (1) of section 7 and fiscal targets set out in section 9.
9. (a) The State Government may prescribe such targets as may be deemed necessary for giving effect to the fiscal management objectives.
 - (b) In particular and without prejudice to the generality of the foregoing provisions, the State Government shall: -
 - (i) progressively reduce revenue deficit from the financial year 2005-2006, so as to bring it down to zero by 2008-09 and generate revenue surplus thereafter;
 - (ii) progressively reduce fiscal deficit from the financial year 2005-06, so as to bring it down to not more than 3 *per cent* of GSDP by the year ending March 2010;
 - (iii) ensure within a period of five years, beginning from the financial year 2005-06 and ending on 31 March 2010, that the outstanding total debt including contingent liabilities do not exceed 28 *per cent* of the estimated GSDP for that year.

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section due to ground or grounds of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or national security or such other exceptional grounds as the State Government may specify.

Provided further that a statement in respect of the ground or grounds specified in the first proviso shall be placed before the House of the State Legislature, as soon as may be, after such deficit amount exceeds the aforesaid targets.

10. (a) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations in the public interest and minimise as far as practicable, secrecy in the preparation of the budget;
- (b) In particular, and without prejudice to the generality of the foregoing provisions, the State Government shall, at the time of presentation the budget, make disclosures on the following, along with detailed information in such forms as may be prescribed:-
- (i) the significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of fiscal indicators;
- (ii) details of borrowings by way of ways and means advances/overdraft availed of from the Reserve Bank of India.
- (c) Whenever the State Government undertakes unconditionally and substantially to repay the principal amount and/or pay the interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.
11. (a) The Minister-in-Charge of the Department of Finance (hereinafter referred to as “Minister of Finance”) shall review, half yearly, the trends in receipts and expenditure in relation to the budget estimates and place before the House of the State Legislature, the outcome of such reviews.
- (b) Whenever there is either shortfall in revenue or excess of expenditure over the intra-year targets mentioned in the fiscal policy strategy statement or the rules made under this Act, the State Government shall take appropriate measures for increasing revenue and/or for reducing the expenditure, including curtailment of the sums authorised to be paid and applied from out of the Consolidated Fund of the State.

Provided that nothing in this sub-section shall apply to the expenditure charged on the Consolidated Fund of the State under clause (3) of article 202 of the Constitution of India or any other expenditure, which is required to be incurred under any agreement or contract, which cannot be postponed or curtailed.

- (c) (i) Except as provided under this Act no deviation in meeting the obligations cast on the State Government under this Act shall be permissible without approval of the State Legislature.
- (ii) Where owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the State Government under this Act, the Minister of Finance shall make a statement in the House of the State Legislature explaining:-
 - (aa) any deviation in meeting the obligations cast on the State Government under this Act;
 - (ab) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and
 - (ac) the remedial measures, the State Government proposes to take.
- (D) Any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, either through increased expenditure or loss of revenue shall be accompanied by a statement of remedial measures, before the House of the State Legislature.
- (e) The State Government may set up an agency independent of the State Government to review periodically the compliance of the provisions of this Act and table such reviews in the House of the State Legislature.
- 12. No suit, prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.
- 13. The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force.
- 14. (a) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.
- (b) Every order made under this section shall be laid, as soon as may be after it is made, before the State Legislature.

15. (a) The State Government may, by notification in the Official Gazette, make rules for carrying out the purpose of this Act.
- (b) In particulars, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: -
- (i) the form of the macroeconomic framework statement under section 6;
 - (ii) the form of medium term fiscal policy statement, including the rolling targets for the fiscal indicators under section 7;
 - (iii) the form of fiscal policy strategy statement under section 8;
 - (iv) the forms for disclosure under sub-section (2) of section 10;
 - (v) measures to enforce compliance;
 - (vi) the manner of review of compliance of the provisions of this Act by the independent agency under section 11; and
 - (vii) any other matter which is required to be, or may be prescribed
- (c) Every rule made under this Act shall be laid as soon as may be, after it is made, before the House of the State Legislature, while it is in session. If the House agrees in making any modification in the rule or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Appendix 1.4

Time Series Data on State Government Finances

(Reference: Paragraph 1.3; Page 6)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	19,751	18,452	20,993	25,564	30,558
(i) Tax Revenue	11,618(59)	11,655(63)	13,220(63)	16,790(66)	20,399(67)
Taxes on Sales, Trade, etc.	7,721(67)	8,155(70)	9,032(68)	11,082(66)	13,384(66)
State Excise	1,379(12)	1,419(12)	2,059(16)	2,366(14)	2,832(14)
Taxes on Vehicles	234(2)	239(2)	277(2)	457(3)	740(4)
Stamps duty and Registration fees	1,763(15)	1,326(12)	1,294(10)	2,319(14)	2,793(14)
Land Revenue	9(-)	9(-)	9	10	11
Taxes on goods and passengers	379(3)	370(3)	392(3)	387(2)	429(2)
Taxes and duties on Electricity	108(1)	106(1)	120(1)	130(1)	166
Other Taxes	25	31	37	39	44
(ii) Non-Tax Revenue	5,097(26)	3,238(18)	2,741(13)	3,421(13)	4,722(15)
(iii) State's share in Union taxes and duties	1,634(8)	1,725(9)	1,775(8)	2,302(9)	2,682(9)
(iv) Grants-in-aid from Government of India	1,402(7)	1,834(10)	3,257(16)	3,051(12)	2,755(9)
2. Miscellaneous Capital Receipts	10	7	9	8	9
3. Recoveries of Loans and Advances	214	352	213	233	294
4. Total Revenue and Non debt capital receipt (1+2+3)	19,975	18,811	21,215	25,805	30,861
5. Public Debt Receipts	844	3,888	8,455	9,843	10,767
Internal Debt (excluding Ways and Means Advances and Overdrafts)	776(92)	3,822(98)	8,320(98)	9,535(97)	10,669(99)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	68(8)	66(2)	135(2)	308(3)	98(1)
6. Total Receipts in the Consolidated Fund (4+5)	20,819	22,699	29,670	35,648	41,628
7. Contingency Fund Receipts	-	-	-	193	168
8. Public Accounts Receipts	9,433	12,308	15,789	16,595	19,260
9. Total receipts of the State (6+7+8)	30,252	35,007	45,459	52,436	61,056
Part B. Expenditure/disbursement					
10. Revenue Expenditure	17,527	20,534	25,257	28,310	32,015
Plan	3,176(18)	3,918(19)	5,715(23)	6,251(22)	7,792(24)
Non-plan	14,351(82)	16,616(81)	19,542(77)	22,059(78)	24,223(76)
General Services (including Interest payments)	5,230(30)	6,024(30)	7,755(31)	9,328(33)	10,220(32)
Economic Services	6,222(35)	7,035(34)	7,530(30)	7,997(28)	9,054(28)
Social Services	5,739(33)	7,259(35)	9,902(39)	10,904(39)	12,641(39)
Grants-in-aid and contributions	337(2)	216(1)	70(-)	81(-)	99
11. Capital Expenditure	3,426	4,502	5,218	4,031	5,372
Plan	3,411(100)	3,990(89)	4,203(81)	3,845(95)	4,354(81)
Non-plan	15	512(11)	1,015(19)	186(5)	1,018(19)
General Services	171(5)	195(4)	187(4)	199(5)	235(5)
Economic Services	2,333(68)	3,198(71)	3,961(76)	2,602(65)	3,770(70)
Social Services	922(27)	1,109(25)	1,070(20)	1,230(31)	1,367(25)
12. Disbursement of Loans and Advances	286	332	830	722	627
13. Total (10+11+12)	21,239	25,368	31,305	33,063	38,014
14. Repayments of Public Debt	841	1,292	2,746	3,971	4,037
Internal Debt (excluding Ways and Means Advances and Overdrafts)	728(87)	1,178(91)	2,576(94)	3,846(97)	3,812(94)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	113(13)	114(9)	170(6)	125(3)	225(6)

Appendix 1.4

	2007-08	2008-09	2009-10	2010-11	2011-12
15. Appropriation to Contingency Fund	-	-	-	190	-
16. Total disbursement out of Consolidated Fund (13+14+15)	22,080	26,660	34,051	37,224	42,051
17. Contingency Fund disbursements	-	-	-	3	168
18. Public Accounts disbursements	8,818	11,442	14,320	15,324	17,051
19. Total disbursement by the State (16+17+18)	30,898	38,102	48,371	52,551	59,270
Part C: Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 2,224	(-)2,082	(-)4,264	(-)2,746	(-) 1,457
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-) 1,264	(-)6,557	(-)10,090	(-)7,258	(-) 7,153
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 1,082	(-)4,218	(-)7,353	(-)3,939	(-) 3,152
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	2,346	2,339	2,737	3,319	4,001
24. Financial Assistance to local bodies etc.	1,572	2,053	1,947	2,223	3,306
25. Ways and Means Advances (WMA)/ Overdraft availed (days)	-	92(5)	170(7)	670(8)	974(11)
26. Interest on WMA/Overdraft ⁴	-	0.04	0.05	1.16	1.51
27. Gross State Domestic Product (GSDP) ⁵	1,51,607	1,82,502	2,22,031	2,64,149	3,09,326
28. Outstanding Fiscal liabilities (year end)	29,118	32,278	39,337	46,282	54,540
29. Outstanding guarantees including interest and guarantee fee (year end)	4,402	4,575	4,536	4,528	5,608
30. Maximum amount guaranteed (year end)	6,341	5,188	4,757	5,515	10,690
31. Number of incomplete projects	23	29	15	21	8
32. Capital blocked in incomplete projects (₹ in crore)	74.74	85.60	30.00	41	186
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.077	0.064	0.060	0.063	0.066
Own Non-Tax Revenue/GSDP	0.034	0.018	0.012	0.013	0.015
Central Transfers/GSDP	0.011	0.009	0.008	0.009	0.009
II Expenditure Management					
Total Expenditure/GSDP	0.140	0.139	0.141	0.125	0.123
Total Expenditure/Revenue Receipts	1.075	1.375	1.491	1.293	1.244
Revenue Expenditure/Total Expenditure	0.825	0.809	0.807	0.856	0.842
Expenditure on Social Services/Total Expenditure	0.314	0.330	0.364	0.374	0.368
Expenditure on Economic Services/Total Expenditure	0.409	0.409	0.374	0.329	0.337
Capital Expenditure/Total Expenditure	0.161	0.177	0.167	0.122	0.141
Capital Expenditure on Social and Economic Services/Total Expenditure	0.153	0.170	0.161	0.116	0.135
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.015	(-) 0.011	(-)0.019	(-)0.010	(-) 0.005
Fiscal deficit/GSDP	(-) 0.008	(-) 0.036	(-)0.045	(-)0.027	(-) 0.023
Primary Deficit (surplus) /GSDP	0.007	(-) 0.023	(-)0.033	(-)0.015	(-) 0.010
Revenue Deficit/Fiscal Deficit	(-) 1.759	0.318	0.423	0.378	0.204
Primary Revenue Balance/GSDP	0.005	(-) 0.022	(-)0.033	(-)0.021	(-) 0.012
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.192	0.177	0.177	0.180	0.176
Fiscal Liabilities/RR	1.474	1.749	1.187	1.811	1.785
Primary deficit vis-à-vis quantum spread	0.409	(-) 1.437	(-) 4.181	(-) 1.004	0.924
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.338	0.897	0.740	0.831	0.810
V Other Fiscal Health Indicators					
Return on Investment	6.05	8.27	9.60	2.48	1.64
Balance from Current Revenue (₹ in crore)	4,300	572	(-)117	2,326	4,977
Financial Assets/Liabilities	0.94	0.88	0.80	0.77	0.78

4. Interest of ₹ 1.51 crore at the rate of 5.25 to 11.25 per cent was paid on ways and means advances.

5. GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana. Figures of GSDP for 2009-10 are on provision estimates, 2010-11 are quick estimates and 2011-12 advance estimates.

Appendix 1.5

Part A : Abstract of receipts and disbursements for the year 2011-12 (Reference: Paragraphs 1.1.1 and 1.7.1; Page 1 and 28)

Receipts				Disbursements				
	2010-11	2011-12			2010-11	2011-12		
						Non-plan	Plan	Total
Section A: Revenue								
I. Revenue Receipts	25,563.67		30,557.59	I. Revenue Expenditure	28,310.19	24,222.91	7,791.98	32,014.89
Tax Revenue	16,790.37	20,399.46		General Services	9,328.14	10,155.47	64.36	10,219.83
Non-Tax Revenue	3,420.93	4,721.65		Social Services	10,904.08	7,092.54	5,549.13	12,641.67
State's share of Union Taxes	2,301.75	2,681.55		Education, Sports, Art and Culture	5,896.80	4,463.04	1,825.43	6,288.47
Non-Plan Grants	1,765.98	1,246.51		Health and Family Welfare	1,068.39	730.31	467.77	1,198.08
Grants for State Plan Schemes	749.74	674.54		Water Supply, Sanitation, Housing and Urban Development	1,211.75	1,352.50	960.36	2,312.86
Grants for Central and Centrally Sponsored Plan Schemes	534.90	833.88	Information and Broadcasting	49.21	32.00	31.71	63.71	
			Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	199.73	29.21	220.25	249.46	
			Labour and Labour Welfare	214.52	158.13	57.40	215.53	
			Social Welfare and Nutrition	2,257.00	321.53	1,986.21	2,307.74	
			Others	6.68	5.82	-	5.82	
			Economic Services	7,996.73	6,875.47	2,178.50	9,053.97	
			Agriculture and allied activities	1,360.74	752.50	668.59	1,421.09	
			Rural Development	967.86	201.48	895.69	1,097.17	
			Special Areas Programmes					
			Irrigation and Flood Control	900.74	745.28	251.94	997.22	
			Energy	2,955.78	3,583.97	7.27	3,591.24	
			Industry and Minerals	89.40	38.13	51.03	89.16	
Transport	1,505.98	1,518.15	74.70	1,592.85				
Science, Technology and Environment	15.18	2.09	9.87	11.96				
Other General Economic Services	201.05	33.87	219.42	253.29				
			Grants-in-aid and Contributions	81.24	99.42	-	99.42	
II. Revenue Deficit carried over to Section B	2,746.52		1,457.30	Revenue surplus carried over to Section B				
Total Section A	28,310.19		32,014.89		28,310.19	24,222.91	7791.98	32,014.89

Appendix 1.5 Part A

Receipts				Disbursements				
	2010-11	2011-12			2010-11	2011-12		
						Non-plan	Plan	Total
Section B Others			376.84					
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	493.42			III. Opening overdraft from Reserve Bank of India				
IV. Miscellaneous Capital Receipt	8.00		9.24	IV. Capital Outlay	4,031.10	1,018.17	4,354.17	5,372.34
				General Services	198.94	-	235.32	235.32
				Social Services	1,229.71	-	1,367.41	1,367.41
				Education, Sports, Art and Culture	75.68	-	75.79	75.79
				Health and Family Welfare	18.51	-	50.03	50.03
				Water Supply, Sanitation, Housing and Urban Development	1,046.68	-	1,175.30	1,175.30
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2.66	-	1.00	1.00
				Social Welfare and Nutrition	7.81	-	21.10	21.10
				Others	78.37	-	44.19	44.19
				Economic Services	2,602.45	1,018.17	2,751.44	3,769.61
				Agriculture and allied activities	196.82	1,017.73	13.86	1,031.59
				Irrigation and Flood Control	760.61	-	887.29	887.29
				Energy	653.95	-	801.60	801.60
				Industry and Minerals	0.67	-	20.37	20.37
				Transport	972.20	0.44	1,008.32	1,008.76
				General Economic Services	18.20	-	20.00	20.00
V. Recoveries of Loans and Advances	233.05		294.12	V. Loans and Advances disbursed	721.87	262.86	364.21	627.07
From Power Projects	6.91	30.07		For Power Projects	223.56		157.09	157.09
From Government Servants	159.46	175.51		To Government Servants	188.60	262.86	5.69	268.55
From others	66.68	88.54		To others	309.71	-	201.43	201.43
VI Revenue Surplus brought down		-	-	VI. Revenue Deficit brought down	2,746.52	-	-	1,457.30
VII. Public Debt Receipts	9,842.73		10,766.83	VII. Repayment of Public Debt	3,971.08			4,037.14
External debt				External debt		3,812.25		
Internal Debt other than Ways and Means Advances and Overdraft	9,534.46	10,669.11	-	Internal debt other than Ways and Means Advances and Overdraft	3,846.52			
Net transaction under Ways and Means Advances		-	-	Net transaction under Ways and Means Advances		-		
Loans and Advances from Central Government	308.27	97.72	-	Repayment of Loans and Advances to Central Government	124.56	224.89		

Appendix 1.5 Part A

Receipts				Disbursements			
	2010-11	2011-12			2010-11	2011-12	
						Non-plan	Plan
							Total
VIII. Appropriation to contingency fund	190.00	-		VIII. Appropriation to contingency fund	190.00		-
IX. Amount transferred from contingency fund	2.83		167.52	IX. Expenditure from contingency fund	2.83		167.52
X. Public Accounts Receipts	16,594.62		19,259.75	X. Public Account Disbursements	15,324.41		17,051.18
Small Savings, Provident Fund, etc.	1,964.13	2,198.62		Small Savings, Provident Funds, etc.	1,216.33	1,480.09	
Reserve Funds	317.04	442.62		Reserve Funds	370.61	76.75	
Suspense and Miscellaneous	*602.69	788.97		Suspense and Miscellaneous	648.45	706.23	
Remittances	5,360.62	5,657.68		Remittances	5,055.54	5,442.80	
Deposits and Advances	8,350.14	10,171.86		Deposits and Advances	8,033.48	9,345.31	
XI. Closing overdraft from Reserve Bank of India			-	XI. Cash Balance at end	376.84		2,161.75
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-) 1776.40	(-) 50.00	
				Departmental Cash Balance including Permanent Advances, etc.	14.04	2.83	
				Cash Balance Investment and earmarked investments	2,138.66	2,208.38	
Total - Section B	27,364.65		30,874.30	Total	27,364.65		30874.30

* 599.20+3.49 credit under MH 8680-Miscellaneous Government Accounts.

Appendix 1.5

Part B : Summarised financial position of the Government of Haryana as on 31 March 2012

(Reference: Paragraphs 1.1.1 and 1.7.1; Page 1 and 28)

(₹ in crore)

As on 31 March 2011	Liabilities		As on 31 March 2012
32,485.98	Internal Debt		39,342.84
	15,086.84 Market Loans bearing interest	21,081.73	
	2.37 Market Loans not bearing interest	2.37	
	9.86 Loans from Life Insurance Corporation	6.85	
	5,462.24 Loans from other Institutions, etc.	6,656.69	
	11,924.67 Special Securities issued to the National Small Savings Fund of the Central Government	11,595.20	
2,180.43	Loans and Advances from Central Government		2,053.27
	Pre 1984-85 Loans		
	27.70 Non-plan Loans	25.50	
	2,114.90 Loans for State Plan Schemes	1,993.83	
	11.47 Loans for Central Plan Schemes	9.56	
	26.36 Loans for Centrally Sponsored Plan Schemes	24.38	
200.00	Contingency Fund		200.00
8,219.16	Small Savings, Provident Funds, etc.		8,937.68
3,065.03	Deposits		3,891.57
1,786.37	Reserve Funds		2,152.24
	Suspense & Misc. Balances		37.48
15.20	Remittance balance		230.08
47,952.17			56,845.16
As on 31 March 2011	Assets		As on 31 March 2012
33,410.05	Gross Capital Outlay on Fixed Assets		38,773.15
	6,376.98 Investments in shares of Companies, Corporations, etc.	6,981.91	
	27,033.07 Other Capital Outlay	31,791.24	
2,982.93	Loans and Advances		3,315.88
	458.98 Loans for Power Projects	586.00	
	2,001.40 Other Development Loans	2,114.29	
	522.55 Loans to Government Servants and miscellaneous loans	615.59	
0.88	Advances		0.86
45.25	Suspense and Miscellaneous Balances	-	-
-	Remittance Balances	-	-
376.84	Cash		2,161.75
	0.54 Cash in Treasuries and Local Remittances	0.54	
	(-) 1,776.40 Deposits with Reserve Bank	(-) 50.00	
	13.93 Departmental cash balances	2.72	
	0.11 Permanent advances	0.11	
	683.53 Cash Balance Investment	370.74	
	1,455.13 Reserve Fund Investment	1,837.64	
11,136.22	Deficit on Government Accounts		12,593.52
	2,746.52 (i) Revenue Surplus/deficit of the Current year	1,457.30	
	8,203.19 (ii) Accumulated deficit up to preceding year	11,136.22	
	(-) 3.49 (iii) Miscellaneous Government Account*		
	190.00 (iv) Appropriation to Contingency Fund		
47,952.17	Total		56,845.16

Explanatory Notes for Appendices 1.3 and 1.4: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.5**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 10.04 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2012. The difference is under reconciliation (August 2012).

Appendix 1.6

Statement of assessment/projections under Thirteenth Finance Commission, Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year 2011-12 (Reference: Paragraph 1.1.1; Page 1)

(₹ in crore)

Particulars	Assessment by ThFC	Projections in FCP	Projections in MTFPS
Gross State Domestic Product			
Own tax revenue	20,171.15	20,751.50	20,006.89
Own non-tax revenue	13,396.52	4,576.79	4,287.08
Own revenue receipts	33,567.67	25,328.29	24,293.97
Non-plan revenue expenditure	17,173.79	23,490.49	24,861.43
Plan revenue expenditure		7,326	9,817.44
Salaries	6,843.20	8,760.00	10,279.98
Interest payment	4,006.69	4,125.40	4,344.56
Pension	2,133.25	3,250	3,250
Total Subsidies			4,025.65
Subsidies - Power		3,320.76	3,576.58
Subsidies - Others			449.06
Revenue deficit	Zero	Zero	
Fiscal deficit		3 per cent of GSDP	
Outstanding debt		22.6 per cent of GSDP	
Liabilities		54,319	52,702

Appendix 1.7

Details showing the collection of tax revenue in respect of major components and expenditure incurred on their collection
(Reference: Paragraph 1.3.1; Page 8)

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Tax Revenue					
Taxes on Sales, trades, etc.	2007-08	7,720.98	50.64	0.66	
	2008-09	8,154.73	65.92	0.81	
	2009-10	9,032.37	78.48	0.86	
	2010-11	11,082.01	87.82	0.79	0.75
	2011-12	13,383.69	87.74	0.65	
Taxes on Vehicles	2007-08	233.79	5.47	2.34	
	2008-09	239.30	8.00	3.34	
	2009-10	277.07	11.32	4.09	
	2010-11	457.36	0.04	0.01	3.71
	2011-12	740.15	0.02	0.003	
State Excise	2007-08	1,378.81	12.95	0.94	
	2008-09	1,418.53	18.46	1.30	
	2009-10	2,059.02	20.48	0.99	
	2010-11	2,365.81	21.57	0.91	3.05
	2011-12	2,831.89	22.39	0.79	
Stamp duty and Registration fees	2007-08	1,763.28	12.04	0.68	
	2008-09	1,326.39	16.31	1.23	
	2009-10	1,293.57	13.72	1.06	
	2010-11	2,319.28	5.06	0.22	1.60
	2011-12	2,793.00	5.58	0.20	
Taxes on goods and Passengers	2007-08	379.39	1.13	0.30	
	2008-09	370.29	1.50	0.41	
	2009-10	391.45	1.94	0.50	
	2010-11	387.14	1.94	0.50	
	2011-12	429.32	2.03	0.47	

Appendix 1.8

**Financial position (as on 31 March 2012) of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised
(Reference: Paragraph 1.6.3; Page 24)**

Sr. No.	Government Companies	Investment (Upto 2011-12)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	20.52	7.02	2007-08
2.	Haryana Scheduled Castes and Finance Development Corporation	29.81	1.07	2007-08
3.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	321.62	2010-11
4.	Haryana Tanneries Limited, Chandigarh.	1.17	10.57	2010-11
5.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	185.74	65.50	2009-10
6.	Haryana State Small Scale Industries and Export Corporation Limited, Chandigarh.	1.81	25.82	2010-11
7.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	5.50	2010-11
8.	Haryana Power Generation Limited, Panchkula.	2,677.16	103.53	2010-11
9.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	1,697.12	22.09	2008-09
10.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	905.80	3,819.86	2010-11
11.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	823.19	2,686.09	2010-11
12.	Haryana Financial Corporation	201.83	134.03	2010-11
Total		6,557.69	7,202.70	

Appendix 1.9

Summerised financial statement of departmentally managed commercially/ quasi- commercially undertakings (Reference: Paragraph 1.6.4; Page 25)

(₹ in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1987-88	-	-	-	-	0.03	(-) 0.10	-	(-) 0.10	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87	0.82	1.68	-	-	1.67	0.13	-	0.13	7.74
3.	Printing and Stationary (National Text Book Scheme)	2006-07	25.20	21.58	0.09	0.01	15.95	1.26	1.48	2.74	13
4.	Food and Supply (Grain Supply Scheme)	2010-11	3721.20	3257.04	-	-	3734.50	13.20	-	13.20	0.41
5.	Transport Department Haryana Roadways	2007-08	522.74	487.40	529.25	0.04	595.79	(-) 115.30	28.14	(-) 87.16	-
Total			4,269.96	3,767.70	529.34	0.05	4,347.94	(-) 100.81	29.62	(-) 71.19	21.15

Appendix 1.10

Details of projects completed under Public Private Partnership Infrastructure (Reference: Paragraph 1.7.4; Page 31)

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of completion
1.	Construction of railway over bridge and its approaches on Delhi-Agra Railway line in Faridabad	Public Works Department	6.94	BOT	29 September 2000
2.	Two lane railway over bridge at Kurukshetra on Yamunanagar- Pipli-Pehowa road	Public Works Department	16.00		March 2007
3.	Construction of two lane approaches to railway over bridge in lieu of level crossing No. 575-B on Ballabgarh-Sohana road at Ballabgarh in district Faridabad	Public Works Department	24.00		September 2000
4.	Development of Industrial Park, Sector-33-34, Faridabad	HUDA	60.00	MOI	26 June 2009
5.	Upgradation and Lease out of Cricket Stadium in Sector-3, Panchkula	HUDA	4.00	BOT	21 December 2007
6.	Upgradation and Lease out of Cricket Stadium in Sector-38, Gurgaon	HUDA	4.00	BOT	25 March 2008
7.	Installation of 100 Reversed Osmosis Plants in 100 villages.	Public Health Department	11.25	BOT	31 March 2010
8.	Pack House cum cold storage facility at Abub Shahr.	HSAMB	5.70		Completed
9.	Pack House cum cold storage facility at Panchkula.	HSAMB	2.21		Completed
10.	Pack House cum cold storage facility at Hisar.	HSAMB	2.21		Completed
11.	Pack House cum cold storage facility at Narnaul.	HSAMB	2.21		Completed
12.	Pack House cum cold storage facility at Rohtak.	HSAMB	5.16		Completed

Appendix 1.10

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of completion
13.	Pack House cum cold storage facility at Karnal	HSAMB	3.77		Completed
14.	Pack House cum cold storage facility at Kurukshetra.	HSAMB	5.63		Completed
15.	Pack House cum cold storage facility at Faridabad.	HSAMB	3.90		Completed
16.	Pack House cum cold storage facility at Jind.	HSAMB	2.21		Completed
17.	Pack House cum cold storage facility at Yamunanagar.	HSAMB	3.90		Completed
18.	Jhajjar Power Transmission Project	HVPNL	382.00	DBFOT	January 2012
19.	Free Computer Education Programme in Government Sr. Secondary Schools	School Education	18.30	Service Contract	31 March 2010
20.	Free Computer Education Programme in Government Sr. Secondary Schools.	School Education	9.53	Service Contract	31 March 2010
	Total		572.92		

Appendix 1.11

Details of Public Private Partnership Infrastructure under implementation

(Reference: Paragraph 1.7.4; Page 31)

Sr. No.	Project name	Department /Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of award	Likely date of completion
1.	Design, Engineering, Finance, Construction, operation and maintenance of Gurgaon-Faridabad and Ballabhgarh-Sohna Roads.	Public Works Department	180.00	BOT	31 January 2009	Provisional completion certificate issued in June 2012 and road is already in public use
2.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSIIDC	2,545.00	BOT	14 November 2005	Part completion by 31 December 2009. The whole project to be completed by May 2013.
3.	Construction of Gurgaon Recreation Park.	HSIIDC	70.50	Joint Venture	01 April 2004	The whole project to be completed by December 2012
4.	Reliance Special Economic Zone Limited, Gurgaon.	HSIIDC	12,500.00	Joint Venture	19 June 2006	To be implemented in three phases spread over a period of nine years
5.	Reliance Special Economic Zone Limited, Jhajjar.	HSIIDC	12,500.00	Joint Venture	19 June 2006	To be implemented in three phases spread over a period of nine years
6.	Unitech Special Economic Zone, Kundli-Sonapat.	HSIIDC	22,000.00	Joint Venture	04 April 2007	To be implemented in two phases
7.	Petrochemical Hub, Panipat.	HSIIDC	3,730.00	Joint Venture	14 April 2006	To be implemented in two phases by 2016
8.	Nanocity, Panchkula.	HSIIDC	1,846.00	Joint Venture	31 October 2006	To be implemented in two phases
9.	European Technology Park, Faridabad.	HSIIDC	1,448.00	Joint Venture	10 October 2006	To be implemented in two phases
10.	Lease out of Auditorium Building in Sector 29, Gurgaon.	HUDA	40.00	BOT	15 February 2008	February 2010
11.	Development of metro link from Delhi Metro Sikanderpur to NH-8, Gurgaon.	HUDA	900.00	BOT	16 July 2009	July 2012
12.	Common Service Centre Scheme	HARTRON	18.00	BOT	17 April 2007	Currently not operational. Alternative models being studied. IT department analyzing and will evolve new model.
13.	Full facility management under ICT scheme.	School Education	39.78	BOT/BOOT	19 November 2009	18 November 2014
14.	Full facility management under ICT scheme.	School Education	11.22	BOT/BOOT	25 November 2009	24 November 2014
15.	Comprehensive Computer Education Project under ICT scheme in 213 Government Sr. Secondary Schools.	School Education	47.00	BOT/BOOT	03 March 2010	April 2015
Total			57,875.50			

Appendix 2.1

Statement of various grants/appropriations where savings were more than ₹ 10 crore in each case or more than 20 per cent of total provision
(Reference: Paragraph 2.3.1; Page 40)

(₹ in crore)

Sr. No.	Grant No.	Name of the grants/appropriation	Total grants/appropriation	Savings	Percentage of saving
Revenue (Voted)					
1	2	Governor and Council of Ministers	79.69	14.69	18
2	4	Revenue	898.01	421.74	47
3	6	Finance	3,292.88	51.37	2
4	7	Planning and Statistics	257.38	20.74	8
5	8	Buildings and Roads	1,066.29	300.75	28
6	9	Education	6,804.31	882.37	13
7	10	Technical Education	397.80	143.48	36
8	11	Sports and Youth Welfare	116.62	30.95	27
9	12	Art and Culture	15.02	7.88	52
10	13	Health	1,420.00	222.05	16
11	14	Urban Development	84.53	30.68	36
12	15	Local Government	1,488.35	587.83	39
13	16	Labour	31.42	7.93	25
14	18	Industrial Training	140.57	18.63	13
15	19	Welfare of SCs, STs and Other BCs	343.56	94.11	27
16	20	Social Security and Welfare	1,850.24	244.29	13
17	21	Women and Child Development	577.80	83.90	15
18	22	Welfare of Ex-Servicemen	63.07	10.64	17
19	23	Food and Supplies	212.49	122.78	58
20	24	Irrigation	1,370.70	409.81	30
21	25	Industries	81.01	11.76	15
22	27	Agriculture	945.59	290.56	31
23	28	Animal Husbandry and Dairy Development	374.39	29.00	08
24	30	Forest and Wild Life	236.50	16.84	07
25	32	Rural and Community Development	1,315.91	130.63	10
26	33	Co-operation	195.67	22.73	12
27	34	Transport	1,272.20	192.18	15
28	36	Home	1,666.97	105.25	06
29	37	Elections	29.40	7.25	25
30	38	Public Health and Water Supply	1,447.36	105.35	07
31	40	Energy and Power	3,612.27	15.36	0
32	41	Electronics and IT	24.30	16.79	69
33	42	Administration of Justice	299.17	49.40	17
34	44	Printing and Stationery	52.99	12.46	24

Appendix 2.1

Sr. No.	Grant No.	Name of the grants/appropriation	Total grants/appropriation	Savings	Percentage of saving
Revenue (Charged)					
35	3	General Administration	9.24	2.39	26
36	6	Finance	4,532.29	380.05	08
Capital (Voted)					
37	8	Buildings and Roads	1,594.88	351.37	22
38	14	Urban Development	500.00	148.52	30
39	18	Industrial Training	45.59	35.99	79
40	19	Welfare of SCs, STs and other BCs	2.84	1.84	65
41	20	Social Security and Welfare	2.86	2.86	100
42	23	Food and Supplies	4,610.07	148.94	3
43	34	Transport	163.60	23.91	15
44	38	Public Health and Water Supply	1,010.22	201.05	20
45	40	Energy and Power	984.10	182.50	19
46	45	Loans and Advances by State Government	1,159.79	532.72	46
Capital (Charged)					
47	8	Buildings and Roads	10.00	4.54	45
48	44	Public Debt	7,955.67	2,944.26	37
Total			54,645.61	9,673.12	

Appendix 2.2

Details of expenditure incurred without provision during 2011-12

(Reference: Paragraph 2.3.3.; Page 43)

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
1.	4-Revenue	1.76	The entire provision of ₹ 5 crore under the head, "2245-Relief on account of Natural Calamities, 05-Calamity Relief Fund, 106-Repair and restoration of damaged roads and bridges" was surrendered due to non-occurrence of flood. Thereafter, the expenditure was incurred under this head. Reasons for same have not been intimated by the Government.
2.	6-Finance	52.65 and 0.64	The expenditure was incurred under the head, "2049-Interest Payment, 01-Interest on Internal Debt, 101-Interest on Market Loans, 99-Interest on Market loans bearing Interest and 305-Management of debt". Reasons have not been intimated by the Government.
3.	24-Irrigation	62.23	The expenditure was incurred under the head, "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 800-Other Expenditure, 99-Interest". Reasons have not been intimated by the Government.
4.		2.46	The expenditure was incurred under the head, "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 101-Maintenance and Repairs, 98-Other Maintenance Expenditure, 99-Suspense, 94-Debit to Stock". Reasons have not been intimated by the Government.
5.		1.77	The expenditure was incurred under the head, "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Directions and Administration, 89-Special Revenue". Reasons have not been intimated by the Government.
6.		129.90	The expenditure was incurred under the head, "4701-Capital Outlay on Major and Medium Irrigation, 06-New Minor for Equitable distribution of water, 001-Directions and Administration, 91-Executive Engineer". Reasons have not been intimated by the Government.

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
7	24-Irrigation	89.12	The expenditure was incurred under the head, “4701-Capital Outlay on Major and Medium Irrigation, 07-Improvement of old/existing channels under NABARD, 001-Direction and Administration, 91-Executive Engineer”. Reasons have not been intimated by the Government.
8		0.38	The expenditure was incurred under the head, “4701-Capital Outlay on Major and Medium Irrigation, 06-New Minor for Equitable distribution of water, 001-Direction and Administration, 91-Executive Engineer, 88-Pensionary Charges”. Reasons have not been intimated by the Government.
9		23.89	The expenditure was incurred under the head, “4701-Capital Outlay on Major and Medium Irrigation, 80-General, 001-Directions and Administration, 99-Establishment expenses”. Reasons have not been intimated by the Government.
10		47.75	The expenditure was incurred under the head, “4711-Capital Outlay on Flood Control Project, 01-Flood Control, 001-Directions and Administration, 97-Execution”. Reasons have not been intimated by the Government.
11		0.09	The expenditure was incurred under the head, “4711-Capital Outlay on Flood Control Project, 01-Flood Control, 001-Directions and Administration, 88-Pensionary Charges”. Reasons have not been intimated by the Government.
12		37.64	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/ Drainage System, 001-Directions and Administration, 91-Executive Engineer”. Reasons have not been intimated by the Government.

Appendix 2.2

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
13	24-Irrigation	0.09	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/ Drainage System, 001-Directions and Administration, 88-Pensionary Charges”. Reasons have not been intimated by the Government.
14		8.67	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 14-Dadupur Nalvi Irrigation Project, 001-Directions and Administration, 91-Executive Engineer”. Reasons have not been intimated by the Government.
15		5.53	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 13-Modernisation and Lining of canal systems, 001-Directions and Administration, 91-Executive Engineer”. Reasons have not been intimated by the Government.
16		0.23	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/ Drainage System, 001-Directions and Administration, 15-Lining of channels, 799-Suspense, 99-Suspense, 94-Debit to Stock”. Reasons have not been intimated by the Government.
17		0.35	The expenditure was incurred under the head, “4700-Capital Outlay on Major Irrigation, 14-Dadupur Nalvi Irrigation Project, 001-Directions and Administration, 91-Execution Engineer”. Reasons have not been intimated by the Government.

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
18	Public Debt	83.92	The expenditure was incurred under the head, “6003-Internal Debt of the State Government, 109-Loans from other institution, 101-Market Loans, 72-8.3% Haryana State Development Loan 2011-12”. Reasons have not been intimated by the Government.
19		30.68	The expenditure was incurred under the head, “6003-Internal Debt of the State Government, 109-Loans from other institution, 71-8% Haryana State Development Loan 2011-12”. Reasons have not been intimated by the Government.
	Total	579.75	

Appendix 2.3

Details showing the drawal of funds to avoid lapse of budget grants

(Reference: Paragraph 2.3.4; Page 43)

(₹ in lakh)

Sr. No.	Name of drawing and disbursing officer	Amount Drawn		Remarks	Period of Audit
		Date	Amount (₹ in lakh)		
1	District Primary Education Officer, Bhiwani	31 March 2011	137.00	Kept in IDBI Bank	December 2009 to December 2011
2	District Primary Education Officer, Rewari	31 March 2011	192.17		November 2009 to December 2011
3	District Primary Education Officer, Jhajjar	31 March 2011	186.73		October 2009 to December 2011
4	Director, Secondary Education Haryana, Chandigarh	14 March 2011	150.00	Kept in the Accounts of Director, Secondary Education and Member Secretary	April 2010 to March 2011
5	Director, Primary Education, Haryana, Panchkula	31 March 2011	3.91	Kept in Bank Account	April 2010 to March 2011
6	Principal, Industrial Training Institute, Barwala, Hisar	31 March 2011	6.50	Deposited in Bank Account	November 2007 to April 2011
7	Director, Industrial Training Haryana	31 March 2011	587.00	Kept as Bank Draft	April 2010 to March 2011
8	Principal, Industrial Training Institute, Hisar	31 March 2011	10.76	Kept in Bank Accounts	July 2008 to June 2011
9	Principal, Industrial Training Institute (Women), Karnal	30 March 2011	3.02	Kept as Bank Draft	May 2010 to April 2011
10	Director, Police Academy, Madhuban, Karnal	31 March 2012	88.21	Bank Draft prepared in favour of Managing Director, Haryana Public Housing Corporation	July 2011
11	Director, Police Academy, Panchkula	27 March 2012	15.00	Kept in Saving Bank Account of PRERIT Society, Panchkula	Central Audit
12	Director General of Police, Haryana, Panchkula	28 March 2012	22.74	Kept in Saving Bank Account of PRERIT Society	Central Audit
13	Director General of Police, Haryana, Panchkula	28 March 2012	73.02	Kept in Saving Bank Account of PRERIT Society	Central Audit
14	Director General of Police, Haryana, Panchkula	31 March 2012	900.00	Kept in Saving Bank Account of PRERIT Society	Central Audit
15	Director General of Police, Haryana, Panchkula	22 March 2012	150.00	Amount drawn for construction of Police Control Room at Yamunanagar and Sonapat Districts through Managing Director, Haryana Police Housing Corporation, Panchkula	Central Audit
16	Director General of Police, Haryana, Panchkula	27 March 2012	500.00	Amount drawn for modernization of Police forces, for up-gradation of sports infrastructure at Madhuban Sports Complex through Managing Director, Haryana Police Housing Corporation, Panchkula	Central Audit
Total			3,026.06		

Say ₹ 30.26 crore

Appendix 2.4

Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary (Reference: Paragraph 2.3.7; Page 45)

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary
Revenue (Voted)					
1	3-General Administration	122.20	119.88	2.32	4.90
2	4-Revenue	761.18	476.27	284.91	136.83
3	5-Excise and Taxation	117.85	114.28	3.57	00.79
4	7-Planning and Statistics	255.61	236.64	18.97	1.77
5	8-Buildings and Roads	1,059.79	765.53	294.26	6.50
6	9-Education	6,801.92	5,921.94	879.98	2.39
7	12-Art and Culture	10.02	7.15	2.87	5.00
8	13-Health	1,368.18	1,197.95	170.23	51.81
9	14-Urban Development	80.64	53.85	26.79	3.90
10	15-Local Government	1,114.55	900.52	214.03	373.80
11	19-Welfare of SCs, STs and Other BCs	339.78	249.45	90.33	3.78
12	21-Women and Child Development	524.79	493.90	30.89	53.02
13	22-Welfare of Ex-Servicemen	60.44	52.43	8.01	2.63
14	24-Irrigation	1,226.63	960.89	265.74	144.07
15	25-Industries	78.16	69.25	8.91	2.85
16	27-Agriculture	915.68	655.04	260.64	29.91
17	28-Animal Husbandry and Dairy Development	372.82	345.39	27.43	1.56
18	30-Forest and Wild Life	233.36	219.66	13.70	3.15
19	36-Home	1,621.86	1,561.72	60.14	45.10
20	37-Elections	24.52	22.16	2.36	4.88
Sub Total		17,089.98	14,423.90	2,666.08	878.64
Capital (Voted)					
21	8-Buildings and Roads	1,573.88	1,243.51	330.37	20.99
22	18-Industrial Training	42.76	9.59	33.17	2.83
23	38-Public Health and Water Supply	991.00	809.17	181.83	19.22
24	45-Loans and Advances by State Government	956.91	627.07	329.84	202.88
Sub Total		3,564.55	2,689.34	875.21	245.92
Capital (Charged)					
25	Public Debt	6,666.12	5,011.40	1,654.72	1,289.55
Sub Total		6,666.12	5,011.40	1,654.72	1,289.55
Grand Total		27,320.65	22,124.64	5,196.01	2,414.11

Appendix 2.5

Statement of various grants/appropriations where supplementary provisions proved inadequate by more than ₹ one crore in each case
(Reference: Paragraph 2.3.7; Page 45)

(₹ in crore)

Sr. No.	Grant No.	Name of the grants and Appropriation	Original provision	Supplementary provisions	Total	Expenditure	Excess
Capital (Voted)							
1	24	Irrigation	443.50	125.00	568.50	823.14	254.64
Revenue (Charged)							
2	42	Administration of Justice	35.38	7.25	42.63	50.93	8.30
Total			478.88	132.25	611.13	874.07	262.94

Appendix 2.6

Details of excess/unnecessary/insufficient re-appropriation of funds

(Reference: Paragraph 2.3.8; Page 45)

(₹ in crore)

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1	1	Vidhan Sabha	2011-Parliament/State /Union Territory Legislature 02-State/Union Territory Legislatures 103-Legislative Secretariat 98-Chief Parliamentary Secretary/ Parliamentary Secretaries	(O) 5.71 (S) 9.93 (R) (-) 0.05 15.59	14.12	(-) 1.47
2	2	Governor and Council of Ministers	2013-Council of Ministers 105-Discretionary grant by Ministers	(O) 40.60 (S) 15.00 (R) (-) 9.92 45.68	42.84	(-) 2.84
3	4	Revenue	2245-Relief on account of Natural Calamities 05-Calamity Relief Fund 101-Transfer to Reserve Funds and Deposit Accounts Calamity Relief Fund 99-State Contribution	(O) 202.55 (S) 136.83 (R) (-) 170.99 168.39	137.17	(-) 31.22
4			02-Floods and Cyclones etc. 106-Repairs and restoration of damaged roads and bridges	(O) 5.00 (R) (-) 5.00	1.76	1.76
5			2030- Stamps and Registrations 02-Stamps non-judicial 101-Cost of Stamps 99-Checking Staff	(O) 7.00 (R) (-) 0.02 6.98	5.97	(-) 1.01
6			2053-District Administration 093-District Establishments 99-Establishment	(O) 98.61 (R) 4.08 102.69	96.26	(-) 6.43
7	6	Finance	2071-Pensions and other Retirement Benefits 01-Civil 104-Gratuities	(O) 499.74 (R) (-) 43.98 455.76	460.12	4.36
8			2049-Interest Payments 01-Interest on Internal Debt 200-Interest on Other Internal Debts 92-Interest on Loans from NCRPB	(O) 193.76 (R) 57.59 251.35	24.38	(-) 226.97
9			91-8.5% Tax Free Special Bonds of State Government (Power Bonds)	(O) 90.24 (R) (-) 12.89 77.35	-	(-) 77.35
10			96-Loans from National Rural Credit Fund of the NABARD	(O) 97.49 (R) (-) 10.16 87.33	91.99	4.66
11			101-Interest on Market Loans 99-Interest on Market Loans Bearing Interest	(O) 1,451.27 (R) (-) 104.58 1,346.69	1,351.40	4.71
12			123-Interest on Special Securities issued to National Small Savings Fund of GOI by State Government 93-Interest on Small Savings Collection	(O) 1,257.05 (R) (-) 87.60 1,169.45	1,162.16	(-) 7.29
13			115-Interest on Ways and Means Advances from Reserve Bank of India 99-Ways and Means Advances from Reserve Bank of India	(O) 40.00 (R) 60.00 100.00	1.51	(-) 98.49
14			305-Management of Debts 99-Expenditure on issue of New Loans, etc.	(O) 3.50 (R) (-) 0.85 2.65	-	(-) 2.65

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
15			60-Interest on Other Obligations 101-Interest on Deposits	(O) 3.50 (R) 1.50 5.00	0.26	(-) 4.74
16			200-Interest on Other Internal Debts 97-Loans from National Cooperative Development Corporation	(O) 10.34 (R) (-) 6.36 3.98	66.65	62.67
17			05-Interest on Reserve Funds 101-Interest on Depreciation/Renewal Reserve Funds 98-Depreciation Reserve Fund (Motor Transport)	(O) 27.45	52.75	25.30
18			60-Interest on Other Obligations 701-Miscellaneous 99-Telegram charges for intimation of cash balance of the State Government by the Reserve Bank of India	(O) 0.40	2.59	2.19
19	7	Planning and Statistics	3451-Secretariat-Economic Services 102-District Planning Machinery 95-District Plan	(O) 152.12 (R) (-) 0.03 152.09	143.09	(-) 9.00
20	8	Buildings and Roads	3054-Roads and Bridges 80-General 797-Transfer to/from reserve funds and Deposit Accounts 99- Transfer to/ from CRF-Inter Account Transfer	(O) 150.00 (R) (-) 4.16 145.84	73.69	(-) 72.15
21			001-Direction and Administration 99-Pro-rata Transfer of Establishment Charges transferred from Major Head-2059-Public Works	(O) 164.70	144.44	(-) 20.26
22			01-National Highway 337-Roadworks 99-Maintenance and Repair of National Highway	(O) 7.00 (R) (-) 0.99 6.01	2.72	(-) 3.29
23			2059-Public Works 80-General 799-Suspense	(O) 3.00 (R) 16.86 19.86	12.66	(-) 7.20
24			2216-Housing 05-General Pool Accommodation 001-Direction and Administration 99-Direction and Administration	(O) 5.01	7.17	2.16
25			4250-Capital Outlay on other Social Services 800-Other expenditure 98-Upgradation of ITI into Centre of Excellence (Central Plan)	(O) 7.50 (R) (-) 2.04 5.46	3.90	(-) 1.56
26	9	Education	2202-General Education 01-Elementary Education 101-Government Primary Schools 88-Establishment of Primary Education Classes I to V	(O) 1,313.78 (R) (-) 108.47 1,205.31	1,202.75	(-) 2.56
27			01-Elementary Education 101-Government Primary Schools 98-Middle Education Classes VI to VIII 98-Establishment Expenses	(O) 855.43 (R) 56.13 911.56	908.28	(-) 3.28
28	13	Health	2210-Medical and Public Health 04-Rural health Services-other Systems of medicine 101-Ayurveda 87-Continance of Ayurvedic Dispensaries/ Prathmic Sawasthya Kender Purchase of Medicine and Minor works	(O) 63.23 (R) (-) 11.82 51.41	46.84	(-) 4.57

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
29			03-Rural Health Services-Allopathy 103-Primary Health Centres 84-Grants-in-aid as State Share under NRHM	(O) 35.00	23.02	(-) 11.98
30	14	Urban Development	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 051-Construction 96-Stimulus package for PWD (B&R)	(O) 50.00 (R) (-) 30.00 20.00	24.67	4.67
31	21	Women and Child Development	2236-Nutrition 02-Distribution of nutritious food and beverages 101-Special Nutrition Programmes 95-Supplementary Nutrition Programme	(O) 120.50 (R) (-) 28.88 91.62	93.27	1.65
32			2235-Social Security and Welfare 02-Social Welfare 103-Women's Welfare 87-Women Training cum Production centres and Stipendary Schemes 99-GLA to Supported NGOs	(S) 5.06 (R) (-) 0.47 4.59	6.62	2.03
33			102-Child Welfare 92-Integrated Child Development Services Schemes (WCD)	(O) 240.95 (S) 47.95 (R) (-) 60.76 228.14	274.44	46.30
34	23	Food and Supplies	3456-Civil Supplies (1) 104-Consumer Welfare Fund (2) 99-Expenditure from Consumer Welfare Fund	(O) 10.00	-	(-) 10.00
35			4408-Capital Outlay on food Storage and Warehousing 01-Food 101-Procurement and Supply 98-Establishment Cost Chargeable	(O) 186.95 (R) (-) 44.47 142.48	75.79	(-) 66.69
36			97-Interest on Capital	(O) 300.00 (R) (-) 26.18 273.82	323.82	50.00
37			02-Storage and Warehousing 101-Rural Godown Programmes 99-Construction of Godowns	(O) 10.00 (R) (-) 5.88 4.12	9.91	5.79
38	24	Irrigation	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 91-Executive Engineer	(O) 240.52 (S) 72.25 (R) (-) 23.58 289.19	82.30	(-) 206.89
39			89-Special Revenue	(O) 44.17 (R) (-) 11.07 33.10	9.40	(-) 23.70
40			92-Superintending Engineer	(O) 31.44 (R) (-) 13.10 18.34	6.29	(-) 12.05
41			01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91-Executive Engineer	(O) 55.50 (S) 4.75 (R) (-) 2.70 57.55	3.41	(-) 54.14
42			89-Special Revenue	(O) 23.61 (R) (-) 7.18 16.43	0.62	(-) 15.81
43			92-Superintending Engineer	(O) 3.42 (R) (-) 1.54 1.98	0.24	(-) 1.74

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
44			799-Suspense 99-Suspense 97-Credit to Miscellaneous Advance	(O) 0.02	(-) 3.24	(-) 3.26
45			24-Water Sector Management Project Under FC (XIII) Commercial 101-Maintenance and Repairs 98-Other Maintenance Expenditure	(S) 53.02 (R) (-) 25.52 27.50	7.54	(-) 19.96
46			18-Non-Commercial Irrigation Projects 001-Direction and Administration 91-Executive Engineer	(O) 39.00 (S) 8.00 (R) (-) 11.18 35.82	18.58	(-) 17.24
47			92-Superintending Engineer	(O) 6.47 (R) (-) 3.92 2.55	1.21	(-) 1.34
48			80-General 001-Direction and Administration 93-Chief Engineer	(O) 26.96 (R) (-) 7.84 19.12	4.39	(-) 14.73
49			04-Loharu Canal Project (Commercial) 101-Maintenance and Repairs 98-Other Maintenance Expenditure	(O) 2.04 (R) (-) 0.77 1.27	-	(-) 1.27
50			2701-Medium Irrigation 08-Jui Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 13.19 (R) (-) 5.44 7.75	6.02	(-) 1.73
51			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure	(O) 33.20 (R) (-) 4.20 29.00	43.54	14.54
52			05-Jawahar Lal Nehru Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 58.10 (S) 5.05 (R) 17.87 81.02	75.97	(-) 5.05
53			80-General 800-Other Expenditure 98-Improvement, upgradation, operation and maintenance	(O) 33.00	42.39	9.39
54			18-Non-Commercial Irrigation Projects 101-Maintenance and Repairs 98-Other Maintenance Work	(O) 6.15 (R) 1.50 7.65	12.10	4.45
55			2701-Medium Irrigation 10-Siwani Lift Irrigation Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 10.35 (R) (-) 0.17 10.18	14.18	4.00
56			101-Maintenance and Repairs 98-Other Maintenance Work	(O) 1.56 (R) 0.65 2.21	3.36	1.15
57			2700-Major Irrigation 02-Western Jamuna Canal Project 800-Other Expenditure 98-Energy Charges	(O) 16.03 (R) 2.97 19.00	14.83	(-) 4.17
58			4701-Capital Outlay on Major and Medium Irrigation 06-New Minor for Equitable distribution of water 001-Direction and Administration 98- Construction of canal	(O) 30.00 (S) 50.00 (R) (-) 1.35 78.65	108.51	29.86
59			19-Kaushalya Dam 800-Other Expenditure 98-Construction of Canals	(O) 11.00 (R) 0.79 11.79	14.38	2.59

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
60			4711-Capital Outlay on Flood Control Projects 01-Flood Control 001-Direction and Administration 201-Drainage and Flood Control Project 99- Flood protection And Disaster preparedness	(O)38.00 (S)20.00 (R)10.60 68.60	77.46	8.86
61			4700-Capital Outlay On Major Irrigation 16-Rehabilitation of Existing Channels /Drainage System 001-Direction and Administration 799-Suspense 99-Suspense	(O) 0.25	9.10	8.85
62			800-Other Expenditure 98-Construction of canals	(O) 8.00 (R) 3.40 11.40	12.44	1.04
63			13-Modernisation and Lining of canal systems 800-Other Expenditure 98-Construction of Canal	(O) 65.00 (R) (-) 53.55 11.45	7.92	(-) 3.53
64			789-Special Component Plan for Scheduled Castes 99-Improvement in Rehabilitation of Water in SC population in the State	(O) 35.00 (R) (-) 26.83 8.17	0.84	(-) 7.33
65			16-Rehabilitation of Existing Channels/Drainage System 789-Special Component Plan for Scheduled Castes 99-Improvement in Construction works and Rehabilitation of water courses in SC population in the State	(O) 20.00 (R) (-) 3.56 16.44	9.07	(-) 7.37
66			14-Dadpur Nalvi Irrigation Project 789-Special Component Plan for Scheduled Castes 99-Recharge ground water in Sweet Water in SC population in the State	(O) 2.00 (R) 0.95 2.95	1.29	(-) 1.66
67			4701-Capital Outlay on Major and Medium Irrigation 06-New Minor for Equitable distribution of water 789-Special Component Plan for Scheduled Castes 99-Improvement in New Minor for equitable distribution of water for Scheduled Castes Population in the State	(O) 33.00 (R) 21.93 54.93	10.95	(-) 43.98
68			07-Improvement of old/existing channels under NABARD 789-Special Component Plan for Scheduled Castes 99-Improvement of old/existing channels under RIDF (NABARD) for Scheduled Castes Population in the State	(O) 20.00 (R) 18.40 38.40	3.51	(-) 34.89
69			4711-Capital Outlay on Flood Control Projects 01-Flood Control 789-Special Component Plan for Scheduled Castes 99-Flood protection, restoration and Disaster Management in SC population Area in the State	(O) 10.00 (R) 1.60 11.60	2.94	(-) 8.66

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
70			201-Drainage and Flood Control Project 98-Urban Storm Water Drainage Works	(O) 7.00	5.02	(-) 1.98
71			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/ Drainage System 800-Other Expenditure 98-Construction of canals	(O) 29.00 (S) 20.00 (R) (-) 10.75 38.25	49.66	11.41
72			4701-Capital Outlay on Major and Medium Irrigation 06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 111.40 (S) 35.00 (R) (-) 20.00 126.40	151.10	24.70
73	27	Agriculture	2415-Agricultural Research and Education 01-Crop Husbandry 277-Education 99-Grants-in-aid to Haryana Agricultural University	(O) 109.12 (R) (-) 10.07 99.05	88.93	(-) 10.12
74			2401-Crop Husbandry 105-Manures and Fertilizers 98-Purchase and Distribution of Chemical Fertilizers-Continuation of Staff with the Agriculture Department	(O) 14.76 (R) (-) 2.35 12.41	13.99	1.58
75	28	Animal Husbandry and Dairy Development	2403-Animal Husbandry 102-Cattle and Buffalo Development 95-Scheme for Establishment of Intensive Cattle Development Projects at Ambala, Bhiwani, Jind, Pehowa and Sirsa	(O) 32.48 (R) (-) 1.36 31.12	26.83	(-) 4.29
76	32	Rural and Community Development	2515-Other Rural Development programmes 101-Panchayati Raj 82-Surcharge on VAT for PRIs	(O) 90.00 (S) 62.80 152.80	121.40	(-) 31.40
77			003-Training 98-Community Development 97-Strengthening of Extension Training Centre Nilokheri	(O) 15.00	0.45	(-) 14.55
78			2505-Rural Employment 01-National Programmes 702-Jawahar Gram Samridhi Yojna 88-Rashtriya Sam Vikas Yojna/ Backward Region Grant Fund 99-Normal Plan	(O) 24.61 (S) 13.71 (R) 2.65 40.97	28.83	(-) 12.14
79	33	Co-operation	2425-Co-operation 001-Direction and Administration 98-Scheme for strengthening of field office in RCS, Haryana	(O) 29.46 (R) (-) 3.28 26.18	27.33	1.15
80			4425-Capital Outlay on Co-operation 108-Investments in other Cooperatives 94-Integrated Cooperative Development Programme	(O) 4.21	2.33	(-) 1.88
81	36	Home	2055-Police 109-District Police 99-District Police Force	(O) 1,166.22 (R) (-) 100.08 1,066.14	1,069.19	3.05
82	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 79-Suspense	(O) 0.70 (R) (-) 0.15 0.55	(-) 89.47	(-) 90.02

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
83			101-Urban Water Supply Programmes 99-Maintenance of Urban Water Supply and Sewerage 97-Canal Water Charges	(O) 3.00 (S) 211.42 (R) 208.44 422.86	243.88	(-) 178.98
84			01-Water Supply 001-Direction and Administration 96-Executive Engineer and their Establishment Regular/Confirmed Mechanical Staff	(O) 300.63 (S) 19.69 (R) 32.27 352.59	341.76	(-) 10.83
85			102-Rural Water Supply Programmes 97-Rural Water Supply Programme	(O) 277.25 (S) 290.43 (R) 270.08 837.76	572.37	(-) 265.39
86			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 799-Suspense	(O) 10.00 (R) (-) 1.70 8.30	(-) 279.56	(-) 287.86
87			101-Urban Water Supply 94-National Capital Region	(O) 195.00 (R) (-) 155.58 39.42	78.35	38.93
88			99-Urban Water Supply 98-Mewat (TFC)	(O) 15.00 (R) (-) 0.09 14.91	98.51	83.60
89			99-Augmentation Water Supply	(O) 91.00 (R) 5.32 96.32	106.35	10.03
90			97-TFC (Shiwalik and Southern Haryana)	(O) 10.00 (R) (-) 4.15 5.85	15.00	9.15
91			102-Rural Water Supply 98-Accelerated Rural Water Supply 99-NRDWP-Coverage Central	(O) 85.00 (S) 19.22 (R) 0.13 104.35	168.21	63.86
92			96-Desert Development Programme	(O) 120.00 (R) 0.57 120.57	153.88	33.31
93			93-Rural Water Supply 94-Augmentation Water Supply	(O) 60.00 (R) 18.64 78.64	92.18	13.54
94			01-Water Supply 102-Rural Water Supply 87-National Capital Region	(O) 30.00 (R) (-) 3.27 26.73	28.00	1.27
95			93-Rural Water Supply 91-Mewat (TFC)	(O) 15.00 (R) (-) 4.38 10.62	15.00	4.38
96			95-TFC (Shiwalik and Southern Haryana)	(O) 60.00 (R) (-) 58.82 1.18	60.00	58.82
97			98-Accelerated Rural Water Supply 94-NRDWP (Support Activities)	(O) 13.00 (R) (-) 11.21 1.79	13.00	11.21
98			97-NRDWP-Sustainability (Central)	(O) 28.00 (R) (-) 1.11 26.89	28.00	1.11
99			789-Special Component Plan for Scheduled Castes 98-Free private water connection to Scheduled Caste Families in the rural areas	(O) 37.00 (R) (-) 13.53 23.47	37.00	13.53

Appendix 2.6

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
100			99-Free private water connection to Scheduled Castes Families in the Urban Areas	(O) 15.00 (R) (-) 1.49 13.51	15.00	1.49
101			02-Sewerage and Sanitation 101-Urban Sanitation Services 94-Sewerage and Sanitation	(O) 120.00 (R) (-) 12.26 107.74	123.50	15.76
102	42	Administration of Justice	2014-Administration of Justice 105-Civil and Session Courts 94-Improvement in Delivery of Justice under 13 th Finance Commission 99-District and Sessions Judges	(O) 77.54 (S) 10.60 (R) (-) 1.55 86.59	84.62	(-) 1.97
103			97-Subordinate Judges	(O) 71.58 (S) 10.43 (R) (-) 0.79 81.22	79.85	(-) 1.37
104			102-High Courts 98-Establishment 98-Establishment Expenses	(O) 30.73 (S) 6.55 (R) 1.31 38.59	46.89	8.30
105	Public Debt	Public Debt (All Charged)	6003-Internal debt of the State Government 109-Loans from other Institution 97-Loans from NCRPB for upgradation (Buildings and Roads)	(O) 47.37 (R) 55.71 103.08	-	(-) 103.08
106			6004-Loans and Advances from the Central Government 02-Loans for State/Union Territory Plan Schemes 105-State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	(O) 96.67	196.59	99.92
107			6003-Internal Debt of the State Government 109- Loans from other institution 96- Loans from NCRPB (PH)	(O) 168.94 (R) 97.90 266.84	264.57	(-) 2.27
108			105-Loans from the National Bank for Agricultural and Rural Development	(O) 195.52	198.00	2.48
109			101-Market Loans 73-10.35% Haryana State Development Loans 2011-12	(O) 100.01 (R) 46.37 146.38	100.01	(-) 46.37
110			74-9.45% Haryana State Development Loans 2011-12	(O) 80.00 (R) 37.09 117.09	80.00	(-) 37.09
111			89-12% Haryana State Development Loans 2011-12	(O) 40.99 (R) 19.01 60.00	40.99	(-) 19.01
112			90-11.5% Haryana State Development Loans 2010-11	(O) 26.16 (R) 12.13 38.29	26.16	(-) 12.13
113			109-Loans from other institution 92-Loans from NCRPB (Health)	(R) 8.33	-	(-) 8.33
114			93-Loans from NCRPB (Irrigation)	(R) 7.51	-	(-) 7.51
115			94-Loans from NCRPB (TE)	(R) 2.20	-	(-) 2.20
116			111-Special Securities issued to the National Small Saving Fund Central Government	(O) 455.94 (R) (-) 314.25 141.69	471.16	329.47

Sr. No.	Grant No.	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
117	45	Loans and Advances by State Government	6801-Loans for Power Projects 205-Transmission and Distribution 98-Loans to Haryana Vidyut Prasaran Nigam Ltd.	(O) 643.90 (R) (-) 570.50 73.40	157.09	83.69
118			7610-Loans to Government Servants etc. 800-Other Advances 99-Advances for purchase of Food grains	(O) 66.00 (R) (-) 24.07 41.93	36.28	(-) 5.65
119			201-House Building Advances 99-Advances to Government servants other than All India Services Officers	(O) 102.10 (S) 28.00 (R) (-) 0.81 129.29	127.52	(-) 1.77
			Total		18,755.33	(+) 1,228.74 (-) 2,321.72

Abstract	Nos. of cases	Amount (In crore)
Excess expenditure over appropriation (+)	49	1,228.74
Saving out of appropriation (-)	70	2,321.72
Total	119	3,550.46

Excess cases more than 10 crore	Nos. of cases	Amount (In crore)
Sr. No. 51, 72, 73, 90, 94, 98, 100 and 102	8	114.72
Saving cases more than 10 crore		
Sr.No. 21, 29, 34, 39, 40, 42, 45, 46, 48, 74, 78, 79, 85, 112 and 113	15	224.52
Total	23	439.24

Excess cases more than 25 crore	Nos. of cases	Amount (In crore)
Sr. No. 16, 17, 33, 36, 58, 88, 89, 92, 93, 97, 107, 117 and 118	13	1,005.73
Saving cases more than 25 crore		
Sr. No. 3, 8, 9, 13, 20, 35, 38, 41, 68, 69, 77, 83, 84, 86, 87, 106, 110 and 111	18	1,955.95
Total	31	2,961.68

Appendix 2.7

Details showing of funds surrendered in excess of actual savings (₹ 50 lakh or more)

(Reference: Paragraph 2.3.9; Page 45)

(₹ in crore)

Sr. No.	Number and name of the grant / appropriation	Total grant/ appropriation	Savings(-)/ Excesses(+)	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	6-Finance	3,292.88	(-) 51.38	56.01	4.63
2	11-Sports and Youth Welfare	116.62	(-) 30.95	31.77	0.82
3	21-Women and Child Development	577.80	(-) 83.90	133.89	49.99
4	33-Co-operation	195.67	(-) 22.73	23.90	1.17
5	36-Home	1,666.97	(-) 105.25	108.75	3.50
6	38-Public Health and Water Supply	1,447.36	(-) 105.35	440.28	334.93
Revenue (Charged)					
7	3-General Administration	9.24	(-) 2.39	3.75	1.36
Capital (Voted)					
8	8-Buildings and Roads	1,594.88	(-) 351.37	352.22	0.85
9	14-Urban Development	500.00	(-) 148.52	152.89	4.37
10	38-Public Health and Water Supply	1,010.22	(-) 201.05	275.75	74.70
11	45-Loans and Advances by State Government	1,159.79	(-) 532.72	608.93	76.21
Capital (Charged)					
12	Public Debt	7,955.67	(-) 2,944.26	3,253.09	308.83
Total		19,527.10	(-) 4,579.87	5,441.23	861.36

Injudicious surrender

Sr. No.	Number and name of the grant / appropriation	Total grant/ appropriation	Savings(-)/ Excesses(+)	Amount surrendered	Amount surrendered in excess
(Capital Voted)					
1	24-Irrigation	568.50	254.64	64.70	319.34
Total		568.50	254.64	64.70	319.34

Appendix 2.8

Details of savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.3.10; Page 46)

(₹ in crore)

Sr. No.	Number and name of grants/appropriations	Savings	Amount surrendered	Savings which remained to be surrendered
Revenue (Voted)				
1	1-Vidhan Sabha	1.63	0.16	1.47
2	2-Governor and Council of Ministers	14.69	11.87	2.82
3	4-Revenue	421.74	381.34	40.40
4	7-Planning and Statistics	20.74	5.87	14.87
5	8-Buildings and Roads	300.75	219.25	81.50
6	9-Education	882.37	862.46	19.91
7	13-Health	222.05	199.21	22.84
8	18-Industrial Training	18.63	17.43	1.20
9	23-Food and Supplies	122.78	111.97	10.81
10	24-Irrigation	409.81	124.46	285.35
11	27-Agriculture	290.56	279.72	10.84
12	28-Animal Husbandry and Dairy Development	29.00	22.39	6.61
13	29-Fisheries	2.19	0.01	2.18
14	32-Rural and Community Development	130.63	72.67	57.96
15	42-Administration of Justice	49.40	45.97	3.43
Revenue (Charged)				
16	6-Finance	380.05	111.72	268.33
Capital (Voted)				
17	23-Food and Supplies	148.94	137.55	11.39
Capital (Charged)				
18	24-Irrigation	5.85	Nil	5.85
Total		3,451.81	2,604.05	847.76

Appendix 2.9

Details of surrender of funds in excess of ₹ 10 crore at the end of March 2012

(Reference: Paragraph 2.3.10; Page 46)

(₹ in crore)

Sr. No.	Grant number	Total provisions	Amount surrendered	Percentage of surrendered with provision
Revenue (Voted)				
1	2-Governor and Council of Ministers	79.69	11.87	15
2	4-Revenue	898.01	381.34	42
3	6-Finance	3,292.88	56.01	2
4	8-Buildings and Roads	1,066.29	219.25	21
5	9-Education	6,804.31	862.46	13
6	10-Technical Education	397.80	143.50	36
7	11-Sports and Youth Welfare	116.62	31.77	27
8	13-Health	1,420.00	199.21	14
9	14-Urban Development	84.53	30.47	36
10	15-Local Government	1,488.35	587.36	39
11	18-Industrial Training	140.57	17.43	12
12	19-Welfare of SCs, STs and other BCs	343.56	93.97	27
13	20-Social Security and Welfare	1,850.24	244.05	13
14	21-Women and Child Development	577.80	133.89	23
15	22-Welfare of Ex-Servicemen	63.07	10.06	16
16	23-Food and Supplies	212.49	111.97	53
17	24-Irrigation	1,370.70	124.46	9
18	25-Industries	81.01	11.69	14
19	27-Agriculture	945.59	279.72	30
20	28-Animal Husbandry and Dairy Development	374.39	22.39	6
21	30-Forest and Wild Life	236.50	16.19	7
22	32-Rural and Community Development	1,315.91	72.67	6

Sr. No.	Grant number	Total Provisions	Amount surrendered	Percentage of surrendered with provision
23	33-Co-operation	195.67	23.90	12
24	34-Transport	1,272.20	192.10	15
25	36-Home	1,666.97	108.75	7
26	38-Public Health and Water Supply	1,447.36	440.28	30
27	40-Energy and Power	3,612.27	15.34	0
28	41-Electronics and IT	24.30	16.79	69
29	42-Administration of Justice	299.17	45.97	15
30	44-Printing and Stationery	52.99	12.26	23
Revenue (Charged)				
31	6-Finance	4,532.29	111.72	2
Capital (Voted)				
32	8-Buildings and Roads	1,594.88	352.22	22
33	14-Urban Development	500.00	152.89	31
34	18-Industrial Training	45.59	35.17	77
35	23-Food and Supplies	4,610.07	137.55	3
36	24-Irrigation	568.50	64.70	11
37	34-Transport	163.60	23.91	15
38	38-Public Health and Water Supply	1,010.22	275.75	27
39	40-Energy and Power	984.10	182.50	19
40	45-Loans and Advances by State Government	1,159.79	608.93	53
Capital (Charged)				
41	Public Debt	7,955.67	3,253.09	41
Total		54,855.95	9,715.55	

Appendix 2.10

Details showing rush of expenditure in the last quarter/month of the year

(Reference: Paragraph 2.3.11; Page 46)

Sr. No.	Grant Number	Head of Account Scheme/Scheme	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	04-Revenue	2705-Command Area Development	29.07	24.57	85	18.07	62
2	06-Finance	2048-Appropriation for Reduction of avoidable of Debt	150.89	150.89	100	150.89	100
3	07-Planning and Statistics	3451-Secretariat-Economic Services	226.03	118.98	53	86.00	38
4	08-Buildings and Roads	4202-Capital Outlay on Education, Sports, Art and Culture	75.79	42.94	57	30.19	40
5		4210-Capital Outlay on Medical and Public Health	50.03	27.29	55	2.90	6
6		4059-Capital Outlay on Public Works	125.38	71.80	57	44.57	36
7	14-Urban Development	2217-Urban Development	53.85	32.78	61	29.00	54
8	15-Local Government	2217- Urban Development	900.34	477.58	53	365.31	41
9	22-Welfare of Ex-Servicemen	2235-Social Security and Welfare	52.43	29.26	53	10.3	20
10	24-Irrigation	2701-Medium Irrigation	176.04	159.94	91	152.91	87
11		4701-Capital Outlay on Medium Irrigation	611.29	353.12	58	326.15	53
12		4711-Capital Outlay on Flood Control Project	133.27	66.72	50	57.74	43
13		2705-Command Area Development	114.79	82.78	72	37.78	33
14	25-Industries	2851-Village and Small Industries	47.10	33.27	71	23.21	49
15	32-Rural and Community Development	2515-Other Rural Development Programmes	974.95	633.58	65	413.61	42
16		3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	99.42	78.23	79	53.72	54
17	33-Co-operation	2425-Co-operation	172.94	110.23	64	17.02	10
18		4425-Capital Outlay on Co-operation	13.86	12.25	88	7.21	52
19		5055-Capital Outlay on Road Transport	80.18	55.91	70	28.47	36
20	38-Public Health and Water Supply	2215-Water Supply and Sanitation	1,336.20	693.01	52	547.46	41
21	44-Printing and Stationery	2058-Stationery and Printing	21.50	10.97	51	8.90	41
Total			5,445.35	3,266.10		2,411.41	

Appendix 2.11

Details showing the estimated receipts and expenditure and actuals thereagainst during 2011-12

(Reference: Paragraph 2.4; Page 46)

(₹ in crore)

Receipts				Expenditure			
		Budget estimates	Actual			Budget estimates	Actual
A	Revenue Account			A	Revenue Account		
I	Tax Revenue	22,772.00	23,081.01	I	Fiscal Services	255.47	243.89
(1)	Sales Tax*	14,100.00	13,383.69	(1)	Tax Collection Charges	254.45	242.99
(2)	State Excise Duties	2,400.00	2,831.89	(2)	Other Fiscal Services	1.02	0.9
(3)	Stamps and Registration	2,350.00	2,793.00	II	General Services	10,428.60	9,975.94
(4)	Passenger and Goods tax	425	429.32	(1)	Administrative Services	2,242.47	2,176.57
(5)	Other tax Revenue	216.89	221.41	(2)	Debt Services	4,531.98	4,151.70
(6)	Share from Central Taxes	2,765.11	2,681.55	(3)	Other General Services	3,654.15	3,647.67
(7)	Vehicle tax	515.00	740.15	III	Social Services	13,968.52	12,641.67
II	Non-Tax Revenue	9,246.19	7,476.58	(1)	Education, Sports, Art and Culture	6,913.76	6,034.15
(1)	Debt Services	827.18	866.60	(2)	Health and Family Welfare	1,368.39	1,198.08
(2)	General Services	303.16	336.02	(3)	Technical Education	363.04	254.32
(3)	Social Services	1,775.84	1,483.53	(4)	Social Security and Welfare	2,776.58	2,307.75
(4)	Economic Services	1,380.90	2,035.50	(5)	Other Social Services	2,546.75	2,847.37
(5)	Grants-in-aid from the Government of India	4,959.11	2,754.93	IV	Economic Services	9,923.49	9,053.97
B	Miscellaneous Capital Receipt	16.56	9.24	(1)	Rural Development	1,101.49	1,097.17
C	Public Debt	13,568.89	10,766.83	(2)	Agriculture and Allied Activities	1,738.38	1,421.09
(1)	Market Borrowings	5,754.05	6,356.65	(3)	Industries and Minerals	109.42	89.16
(2)	Small Savings Loans, NSSF	1,000.00	141.69	(4)	Irrigation and Flood Control	1,264.98	997.21
(3)	State Plan Loans	674.58	96.19	(5)	Transport	2,068.54	1,592.85
(4)	Other Loans	2,023.40	289.82	(6)	Other Economic Services	3,640.68	3,856.49
(5)	SBI Loans	3,200.00	3,575.00	V	Grants-in-Aid and Contribution	102.76	99.42
(6)	Loans from financial institutions	943.86	307.48	B	Capital Expenditure	4,640.51	5,372.34
D	Loans (Recoveries)	232.93	294.12	C	Repayment of Debt	6,666.12	4,037.14
				D	Loans (Advances)	956.90	627.07
	Grand Total (A+B+C+D)	45,836.57	41,627.78		Grand Total (A+B+C+D)	46,942.37	42,051.44

* Taxes on sales, trade etc.

Appendix 2.12

Details of the schemes for which outlays were approved in the Eleventh Five Year Plan (2007-12) but no budget was provided till March 2012 (Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Major Head of Development	Approved Outlay
Agriculture		
1	Plan scheme for Agricultural Human Resource Development	90.00
2	Popularization of hybrid cotton seed production and cultivation	300.00
3	Providing tractors and trollers to Scheduled Castes	110.00
4	Land reclamation and water management for Japanese Bank	11,500.00
5	Subsidy for schedule cast farmers on land and land snapping in Haryana	100.00
Animal Husbandry and Dairying		
6	Strengthening of piggery farm at Ambala And Hisar Scheduled Castes Sub-Plan (SCSP)	50.00
7	Scheme for bringing in quality control cattle feed concentrated mineral, mixture and testing equipment by state diary lab, Rohtak	5.00
8	Strengthening of Gaushala for genetic improvement	50.00
9	Strengthening of Biological Protection institute to ensure quality production	250.00
Fisheries		
10	Development of Aquaculture and Post Harvest Infrastructure-Externally Aid Project (EAP)	7,319.00
11	National scheme for welfare of fisheries Centrally Sponsored Scheme (CSS)	10.00
Cooperation		
12	Interest subsidy to Scheduled Castes (SC) persons on rural godowns	200.00
13	Investment in Agriculture Financial Institutions Haryana State Live Development Stock Board (HSLDB)	500.00
Integrated Rural Energy Programme (IREP)		
14	Financial incentives towards installation of Micro Energy plan	380.00
15	Demonstration on Rural Energy Trainings (RETs)	100.00
Community Development		
16	Providing sewerage disposal units	10.00
17	Total coverage of below poverty line (BPL)/Scheduled Castes families with individual household latrine	10.00
Shivalik Development Board		
18	Electrification of Dhanis	1,770.00
Irrigation		
19	Renovation and modernization of Ottu Lake	6,266.00

Sr. No.	Major Head of Development	Approved Outlay
20	Minor schemes of irrigation National Bank of Agricultural and Rural Development (NABARD)	17,089.00
21	Ambala irrigation Scheme	28,310.00
22	Improving capacity of pumps and new pumps	4,557.00
23	Construction of Dewan Wala Dam on Ghaggar river 12 km upstream Panchkula	7,975.00
24	Legal charges	7,975.00
25	Renovation and Modernization of Bibipur Lake	874.00
26	Renovation and Modernization of Kotla Lake	2,278.00
27	Renovation and Modernization of Massani Reservoir	1,139.00
28	Gharaunda Irrigation Scheme	2,278.00
29	Ladwa Irrigation Scheme	2,278.00
Flood Control and Drainage		
30	Flood protection works in Yamuna Nagar, Karnal, Sonipat and Faridabad	17,500.00
Command Area Development Authority		
31	Monitoring Cell (75:25)	750.00
Power		
32	Western Yamuna Canal Irrigation (Hydel) 6*8 MW	530.00
33	Panipat Thermal Stage IV	1,000.00
34	Faridabad Thermal	2,500.00
35	Misc(IT/R and M of FTSP)	1,825.00
36	Information Technology	600.00
Village and Small Scale Industries		
37	Financial Assistance To Gem and Jewellery Development Park, Gurgaon	400.00
38	Creation IFC Cell	35.00
39	Upgradation of Industrial Area	5.00
40	Kundli Palwal Expressway	1.00
41	Deen Dayal Hathkarga Protsahan Yojna (CSS 50:50)	5.00
Public Works Department (Buildings and Roads)		
42	Setting up of Design cell by HSRDC	100.00
Tourism		
43	Tourism scheme outside the state	10.00
Elementary Education		
44	Up-gradation of schools and continuance of staff and appointment of additional staff for middle school	25.00

Appendix 2.12

Sr. No.	Major Head of Development	Approved Outlay
Secondary Education		
45	Improvement of learning environment	1,972.12
Higher Education		
46	Imparting of soft skills to the students/teachers	50.00
47	Research and development studies to be conducted through award of Projects to NGO's/research scholars	25.00
Art and Culture		
48	Opening of 22 new sub-division libraries	25.00
49	Opening of 72 libraries in cd blocks	25.00
Technical Education		
50	Strengthening of State Board of Technical Education	600.00
Health		
51	Providing laboratories facilities in Primary Health Centres (PHCs)	20.00
52	Creation of posts of computers in municipal committees	5.00
53	Setting up Cobalt unit at District Ambala, Sirsa, Kurukshetra and Bhiwanni	100.00
54	Strengthening of Drug Control Administration and upgradation of State Drug Laboratory	750.00
55	Establishment of PNDT monitoring cell at State Headquarter	500.00
56	Strengthening of oral dental health care by way of establishing dental mobile clinics in four districts	2,000.00
57	Engagement of Apprentice under the Apprenticeship Act 1961	2.00
58	Reward to first three best performing district in the child sex ratio	50.00
59	Establishment of Gymnasium for physical activities	50.00
Ayush		
60	Establishment of State Ayurvedic Pharmacy	199.40
61	Setting up of Drug Testing Laboratory	45.45
Public Health Engineering (Urban)		
62	B-Urban: Extension of Water Supply Sewerage facilities	50,000.00
63	C-Sewerage Treatment Works: (YAP-III)	50.00
Town and Country Planning		
64	Creation of logistic park on the approved Railway Freight Corridor near Rewari	100.00
Welfare of Scheduled Castes and Backward Classes		
65	Purchase of agriculture land for Scheduled Castes	0.10
66	Pre-Examination training centres	165.00

Sr. No.	Major Head of Development	Approved Outlay
Industrial Training and Vocational Institute		
67	Purchase of land and construction of building for Directorate of IT and VE	1,000.00
68	Upgradation Of Guest Classes of Industrial Training Institutes (ITIs) and Women Wing into full fledged ITIs	100.00
69	District vocational wings	30.00
70	Establishment of Basic Training Centre (renamed as Apprenticeship Training Centre)	7.00
71	Advanced Vocational Training System	8.00
72	Expansion of ITIs under Shiwalik Development Board	450.00
Haryana Institute of Public Administration		
73	Construction of Hostel and Installation of lift	10.00
Printing and Stationery		
74	Repair of building of Text Book Sale Depot, Karnal	4.65
Total		1,87,402.72
Say (₹ in crore)		1,874.03

Appendix 2.13

Details of Externally Aided Projects (EAP) approved in the Eleventh Five Year Plan (2007-12), but no budget outlay was provided (Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the project	Estimated cost	Outlay approved in 11th plan		
				State Share	Central Assistance	Total
1	Agriculture	Land Reclamation and water management for Japanese Bank International Cooperation (Soil and Water)	93,500	2,300	9,200	1,1500
2	Fisheries	Development of Aquaculture and Post Harvest Infrastructure	—	—	7,319	7,319
3	Public Health Engineering	Extension of Water Supply Sewerage facilities	—	—	50,000	50,000
Total				2,300	66,519	68,819
Say (₹ in crore)						688.19

Appendix 2.14

Details of schemes/projects approved in the Eleventh Five Year Plan but dropped

(Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
Agriculture								
1	Setting up of pesticides/fertilizer labs in the state	2401	500.00	29.90	70.73	65.83	-	-
2	Strengthening of tubewell boring machinery and equipment	2401	300.00	95.00	100.00	19.65	-	-
3	Strengthening of cooperative building of Pragatisheel Kisan Club	2401	185.00	32.00	58.90	-	-	-
4	Generation of additional employment	2401	150.00	21.53	24.46	-	-	-
5	Increasing productivity of major crops	2401	3,300.00	348.80	2.00	-	-	-
6	Setting up of seed testing lab at Sirsa	2401	120.00	11.49	29.68	17.33	-	-
7	Kisan puruskar for best farmer in the State	2401	40.00	-	9.00	-	-	-
8	Timely reporting of area and production of principal crops (50:50)	2401	104.00	3.51	-	-	-	-
9	Improvement of crop statistics (50:50)	2401	75.00	3.84	-	-	-	-
10	Assistance to cane growers on purchase of post hole digger	2401	500.00	68.40	-	-	-	-
11	Subsidy on Gypsum ingredient to reclaim alkali land	2402	2,700.00	180.00	180.00	200.00	-	-
12	Accelerated recharge on ground water	2402	500.00	16.89	69.40	64.31	-	-
13	Scheme for subsidy on land leveling in Haryana	2402	100.00	13.22	15.00	14.94		-
14	Providing subsidy on construction of small tanks	2402	500.00	18.94	-	-	-	-
15	Scheme for providing subsidy on PVC pipes for water conveyance	2402	100.00	5.56	-	-	-	-
Horticulture								
16	Development and promotion of mushroom cultivation	2401	184.00	27.78	36.50	-	-	-
17	Development of organic farming	2401	153.00	20.47	33.96	-	-	-

Appendix 2.14

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
Animal Husbandry and Dairying								
18	Establishment of Dairy units of milch animals	2403	500.00	84.15	-	-	-	-
19	Special livestock breeding programme	2403	500.00	82.16	-	-	-	-
Fisheries								
20	Fisheries education, training and extension (CSS 80:20)	2405	25.00	3.39	-	-	-	-
Forest								
21	Social and farm forestry	2406	30,239.00	719.07	971.40	926.09	140.00	-
22	Training of Personnel	2406	200.00	16.00	20.30	29.50	-	-
Wild Life Preservation								
23	Management of wild life and ECO Tourism	2406	500.00	78.18	-	-	-	-
Cooperation								
24	Expansion/up-gradation of milk plant, Rohtak	2425	1,400.00	300.00	1061.00	39.00	-	-
25	Tissue culture project by Sugarfed	2425	40.00	4.00	9.50	-	-	-
26	Purchase/replacement of jeeps/cars	2425	75.00	9.98	9.44	-	-	-
Rural Development								
27	Desert Development Programme (DDP) (75:25)	2501	4,000.00	642.51	491.75	-	-	-
28	Sampooran Grameen Rozgar Yojana(SGRY)	2501	13,000.00	2,177.48	-	-	-	-
Panchayats								
29	State Incentive scheme on sanitation	2515	2,994.00	88.00	-	-	-	-
Shiwalik Development Board								
30	Roads and Bridges		320.00	-	171.00	76.77	-	-
Power								
31	UHBVV and DHBVN: APDRP (ACA)		1,430.00	-	545.00	-	-	-
32	UHBVV and DHBVN: NABARD		500.00	250.83	-	-	-	-
Large and Medium Industries								
33	Growth Centres (CSS 67:33)		55.00	-	54.30	-	-	-
Village and Small Scale Industries								
34	Incentives of freight subsidy for EOUs		8,400.00	850.00	1,446.70	-	-	-
35	Grant of investment subsidy		1,586.00	1,000.00	-	-	-	-

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
36	Setting up of central institute for plastic engineering and technology		477.00	50.00	150.00	-	-	-
37	Staff at headquarter for DIC Development Programme		600.00	14.08	29.24	-	-	-
38	Financial Assistance for construction of Flatted Fact (SSI Units)		400.00	-	50.00	-	-	-
39	Expansion of existing quality marketing centres		100.00	1.57	72.37	-	-	-
40	Mukhya Mantri Gramin Yojna		100.00	2.17	-	-	-	-
41	Promotion of exports, creation of cells and state award to exporters		10.00	2.00	-	2.00	-	-
42	Training of technical staff in special training programme		10.00	0.40	1.29	-	-	-
43	Subsidy for the purchase of generating sets		590.00	245.00	-	-	-	-
Public Works Department (Buildings and Roads)								
44	Preparation of project report and feasibility studies through HSRDC	5054	500.00	-	107.56	97.10	-	-
45	Strengthening of HSRDC	5054	1,000.00	-	-	48.55	-	-
Road Transport								
46	Driver's training school		500.00	1.05	-	-	-	-
Science and Technology								
47	Centre for Development and Transfer of Biotechnology	3425	200.00	6.00	-	-	-	-
Tourism								
48	Development of wild life tourism in Haryana	2506	150.00	12.84	-	30.00	-	-
Elementary Education								
49	Provision of infrastructure and equipments	2202	1,900.00	344.58	-	-	-	-
50	Improvement of nursing classes	2202	780.00	142.80	-	-	-	-
51	Upgradation of primary schools	2202	25.00	-	1.20	-	-	-
52	Uniform to Harijans/ weaker section girls including Pardhan Mantery Gram Yojana (PMGY(SC))	2202	5,030.00	1,003.54	-	-	-	-

Appendix 2.14

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
53	Development of play-grounds and Sports activities	2202	280.00	50.00	-	-	-	-
54	Attendance scholarships including Pardhan Mantery Gram Yojana (PMGY) (SC)	2202	2,700.00	526.70	-	-	-	-
55	In-service Training	2202	25.00	10.00	-	-	-	-
56	Free stationery and writing material (SC)	2202	1,870.00	354.25	-	-	-	-
57	Honouring students studying in class 1-5	2202	2,250.00	433.27	-	-	-	-
58	Remedial coaching for students of 5th class	2202	75.00	20.00	-	-	-	-
59	Uniform to harijan girls and weaker section girls	2202	2,860.00	550.00	-	-	-	-
60	Free stationery to weaker section students	2202	1,800.00	44.00	-	-	-	-
61	Development playground and sports activities	2202	250.00	50.00	-	-	-	-
62	Improvement/innovative programmes	2202	100.00	19.52	19.88	-	-	-
63	Free school bags to SC students	2202	3,875.00	691.79	-	-	-	-
64	Free jersey, shoes and socks for SC/ Economically Water Sections girl students	2202	6,293.00	1,178.61	-	-	-	-
65	Scholarship for excellence SC students for primary and middle	2202	3,250.00	554.87	-	-	-	-
66	Free reading material, Dictionary and Geometry Box to SC students	2202	1,750.00	268.98	-	-	-	-
Secondary Education								
67	Free bicycle to SC girls and boys	2202	2,670.00	253.44	-	-	-	-
68	Development of soft skills in schools	2202	400.00	160.00	-	-	-	-
69	Uniform to harijan girls/weaker section	2202	3,040.00	602.68	-	-	-	-
70	Mass Literacy Campaign	2202	625.00	125.00	15.00	-	-	-
71	Free stationery to weaker section students	2202	912.00	160.97	-	-	-	-
72	Incentive for promotion of Computer Education	2202	30.00	4.86	4.32	-	-	-
73	Free jersey, shoes, socks for SC girls of 9 th to 12 th	2202	2,200.00	523.66	-	-	-	-

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
74	Free dictionary English and Hindi for SC boys and Girls of 9 th and 12 th	2202	1,300.00	209.89	-	-	-	-
75	New initiative and qualitative improvement in Sr. Secondary Schools	2202	850.00	170.00	-	-	-	-
76	Free school bags to SC girls and boys	2202	550.00	104.94	-	-	-	-
77	Remedial coaching for students	2202	300.00	57.00	-	-	-	-
Higher Education								
78	Government Colleges: Concession to SC students in TDC classes	2202	4,475.00	1,390.94	-	-	-	-
79	Government Colleges: Supply of books to 9000 SC students	2202	1,000.00	283.67	319.42	459.70	-	-
80	Government Colleges: Education tour for SC students in Government Colleges	2202	100.00	16.00	-	-	-	-
81	Government Colleges: Providing of cycles to 3000 SC girls in Government Colleges	2202	375.00	67.31	-	-	-	-
82	Government Colleges: Sports promotion scheme in Government/ Government aided private colleges for SC/ST	2202	100.00	16.00				
83	Government Colleges: Remedial coaching for SC/BC students	2202	50.00	8.08	-	-	-	-
84	Government Colleges: Incentive to students belonging to Minority groups	2202	25.00	4.77	-	-	-	-
85	Government Colleges: Starting new courses in existing Government colleges	2202	800.00	100.00	-	-	-	-
Technical Education								
86	Opening of new polytechnics GP Narwana, GP Sampla, SID Rohtak	2203	6,100.00	1,000.00	-	-	-	-
87	Capacity expansion in existing polytechnics	2203	4,800.00	799.00	843.21	-	-	-

Appendix 2.14

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
88	Information, Technology and computerization	2203	470.00	46.49	56.25	-	-	-
89	Strengthening of non-formal Technical Education	2203	300.00	12.26	37.00	-	-	-
90	EDUSAT and E-Technology/learning	2203	300.00	5.37	49.02	-	-	-
91	Technical Education Project Phase-IV	2203	414.00	314.00	-	-	-	-
Sports								
92	Development and Empowerment of Adolescents	2204	275.00	25.00	30.00	-	-	-
93	Culture Promotion and National Integration	2204	110.00	15.00	20.00	-	-	-
94	Youth club	2204	75.00	12.69	-	-	-	-
Health								
95	Construction of Building of PHCs including additional construction	4210	3,500.00	558.47	426.42	25.00	-	-
96	Extension of computerization of hospitals and CHCs	2210	800.00	68.55	75.20	102.38	-	-
97	Establishment of delivery huts in rural areas	4210	800.00	46.00	54.31	22.96	-	-
98	Construction of buildings of sub-centres	4210	250.00	29.81	5.20	1.00	-	-
99	Repair and maintenance of equipments and furniture	2210	250.00	30.00	-	-	-	-
100	Transfer facilities on hire purchase	2210	250.00	12.49	20.00	-	-	-
101	Augmentation of health care in Mewat areas	2210	300.00	42.00	18.59	19.27	-	-
102	Augmentation of water supply in health institutions		300.00	35.25	20.00	13.43	-	-
103	Pilot project for public/ private/ partnership on health care delivery	2210	300.00	9.81	-	-	-	-
104	Health Education activities in rural areas (Publicity)	2210	25.00	0.98	0.86	0.50	-	-
105	Telephone facilities in CHCs/PHCs	2210	2.00	-	0.10	-	-	-
106	Upgradation of Hospitals and creation of post 100 bedded Hospital at Gurgaon	4210	3,000.00	123.52	444.80	1,545.66	-	-

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
107	Provision of Casualty Services in the State	2210	700.00	25.50	93.30	174.73	-	-
108	Continuance of Government Hospitals staff	2210	350.00	40.47	40.18	59.82	-	-
109	Setting up and continuance of intensive care unit in district hospitals	2210	350.00	22.19	41.68	57.77	-	-
110	Opening of Dispensaries in Urban areas	2210	500.00	19.95	46.35	113.89	-	-
111	Public/private Partnership for providing comprehensive specialist care in Hospital and Community Health Centres	2210	250.00	11.00	-	-	-	-
112	Strengthening of Haryana Bhawan Dispensary, New Delhi	2210	100.00	14.37	15.13	25.33	-	-
113	Contruction of Mandi Khara Hospital (Gurgaon)	4210	100.00	15.00	10.00	20.94	-	-
114	Trauma Centre at District Level and Creation of staff	2210	2,000.00	15.47	153.05	464.72	-	-
115	Provision for purchase of printing and stationery articles/forms/registers	2210	100.00	14.70	18.64	19.50	-	-
116	Running of laundry plant at Bhiwani	2210	10.00	1.49	1.96	1.50	-	-
Ayush								
117	Improvement of existing Ayurvedic/Unani/Homeo Dispensaries	2210	30.00	17.91	-	-	-	-
Employees State Insurance								
118	Opening of ESI Dispensary Garhi Bolony Chowk and Bawal (Rewari)	2210	8.00	1.20	0.63	3.05	-	-
Housing								
119	Government Residential Houses at Panchkula and Chandigarh		2,500.00	469.22	795.02	760.33	-	-
120	Housing sites to landless workers to rural areas		600.00	29.22	0.40	1.52	-	-
121	Government Residential Building of Jail		900.00	11.90	5.78	267.13	-	-

Appendix 2.14

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
Urban Development								
122	Integrated Development of Small and Medium Towns (CSS 50:50)		400.00	36.05	-	-	-	-
Town and Country Planning (NCR)								
123	Development of Education City		51.60	14.40	-	-	-	-
Welfare of Scheduled Castes and Backward Classes								
124	Scholarship/opportunity cost to SC students studying in 6th to 8th classes	2225	8,000.00	1,462.57	-	-	-	-
125	Award of scholarships and reimbursement of tuition fees/exam fees for SC students(9-12)	2225	1,1700.00	1,614.00	-	-	-	-
126	Grant for the purchase of stationery articles to SC students in 6th to 12th classes	2225	5,000.00	539.00	-	-	-	-
Social Justice and Empowerment								
127	Implementation of JJ Act (CSS 50:50); Remand observation home	2235	204.00	11.35	167.60	-	-	-
128	Implementation of JJ Act (CSS 50:50); State after Care Home	2235	23.00	1.50	1.50	-	-	-
129	Implementation of JJ Act (CSS 50:50); Special School/Home	2235	5.00	0.19	0.12	-	-	-
130	Implementation of JJ Act (CSS 50:50); Grant-in-aid to Voluntary Organizations	2235	55.00	17.23	8.44	-	-	-
131	Juvenile Justice Fund	2235	50.00	10.00	20.00	-	-	-
132	Home-cum-Training centres for Destitute Women and Widows	2235	50.00	11.46	5.99	-	-	-
Industrial Training and Vocational Education								
133	Expansion of ITIs under Mewat Development Agency	2230	450.00	9.89	19.41	-	-	-
134	Opening of Teacher training institute and various activities in the institute (SIVE)	2230	50.00	4.16	-	-	-	-

Sr. No.	Major Head of Development	Head/ Code	Eleventh Plan (2007-11)	Annual Plan 2007-08	Annual Plan 2008-09	Annual Plan 2009-10	Annual Plan 2010-11	Annual Plan 2011-12
			Approved outlay	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure	Actual expenditure
Haryana Institute of Public Administration								
135	Construction of HIPA Admn-cum-Teaching Block 4th storey and installation of lift		10.00	1.44	-	-	-	-
Public Works (General Administration)								
136	Haryana Public Service Commission Building		150.00	28.54	109.62	40.50	-	-
Total			1,92,144.60	25,698.37	9,836.06	5,831.70	140.00	
Say (₹ in crore)			1,921.45	256.98	98.36	58.32	1.40	

Appendix 2.15

Details of the schemes included in the approved plan 2011-12 but withdrawn during revised estimates and no expenditure was incurred (Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Department	Scheme	Approved Outlay		
			2011-12	2010-11	2009-10
1	Agriculture	Soil and Water Conservation: Scheme for National Project on Management of Soil Health and Fertility	5.00		
2	Horticulture	Catalytic Development Programme (CDP) in Sericulture (50:25:25)	31.00		
3	Land Records	Computerization of registration(25:75)	50.00		
4	Irrigation and Flood Control	Construction of SYL Project (Haryana Portion)	10.00	10.00	
5		Water Development Survey and Investigation/ Water Recharging	100.00		
6		Renovation and Modernization of Bhindawas Lake	2,000.00		
7	Power	Haryana Power Generation Corporation LTD R and M of Hydal Power Houses and other miscellaneous works	1,500.00	500.00	
8		Haryana Power Generation Corporation LTD PTPS, PPT-Unit-3 and 4 loan and grants	4,027.00		
9		Haryana Power Generation Corporation Ltd Ptps,Ppt-Unit-3 and 4 Equity	5,973.00		
10		Haryana Power Generation Corporation Ltd Ptps,Ppt-Unit-5	3,000.00		
11		Dakshin Haryana Bijli Vitran Nigam Demand-side management activities	60.00		
12		DHBNV Area Load Dispatch Centre (ALDC)	40.00	800.00	
13		DHBNV Power Factor Improvement	5,000.00		
14	Renewable Energy Department	Setting up of Demonstration Project based on waste to energy and industrial waste	0.10		
15		Scheme for research development and consultancy/ study of new technology	1.00		
16	Industries	Large and Medium Industries Strengthening of Boilers Organization	1.00	0.80	
17		Village And Small Scale Industries Industrial Infrastructure Upgradation Scheme(11US)	900.00		
18		Village and Small Scale Industries Construction and Extension of DIC Buildings	140.00	140.00	
19	Electronics and Information Technology	Software Technology Park	0.10		
20		Setting up of IIT at Gurgaon	0.10		
21	PWD (Buildings and Roads)	Payment of State Share to Railway Line Rohtak, Jhajjar and Rewari	6,000.00		

Sr. No.	Department	Scheme	Approved Outlay		
			2011-12	2010-11	2009-10
22	Science and Technology	Conference/Workshops/Seminar/Symposium	1.00		
23	Economic and Statistical Analysis	Survey of Non-Profit Institutions, Non Government Organisation and National Building Organisation	0.05	0.05	
24		Establishment of Housing and Environmental Statistical System	0.05	0.05	
25		Strengthening of District Statistical Agencies	0.05	0.05	
26		Family Income and Expenditure Survey	0.05	0.05	
27		Economic Survey	0.05	0.05	
28	Secondary Education	Free Text Books to SC Students	100.00	615.30	650.00
29		Strengthening of Education Management Administration and Planning in Schools	81.00		
30	Technical Education	Special Coaching for various competition and placement for SCs	50.00	10.00	10.00
31		Modernization of YMCA Institute of Engineering, Faridabad	5.00	7.00	10.00
32		Scheme For Merit Base Cash Award to Girl Students	20.0	20.00	70.00
33		Internal Revenue Generation	1.00	1.00	1.00
34		Establishment of Community College and National Institutes	100.00		
35	Health	Arogya Kosh for SC Patients	1.00		
36		Opening/construction of sub-centres in Majority SC population Villages (SCSP)	30.00	30.00	
37		State Institute for Cancer, Mental, TB	1.00		
38	Ayush	Establishment of Specialized Therapy centre of AYUSH in PGIMS, Rohtak	2.00	5.00	
39		Establishment of AYUSH IPD Clinics in CHCs (85:15)	33.00	2.00	
40		Setting up of AYUSH Wing in District Hospitals(85:15)	10.10	2.00	
41	Employees State Insurance	Opening of ESI Dispensary Khanak, Bhiwani	2.00		
42		Upgrade 200 to 300 Bedded ESI Hospital, NH Faridabad	4.00		
43	Women and Child Development	Construction of Building for Directorate(New Building)	1.00		
44		Mahila Shakti Sadan	0.35		
45	Haryana Institute of Public Administration (HIPA)	Purchase of Training films/Audio Visual Equipments	2.00		
46		Research Projects	0.50		
47		Centre for Entrepreneurship Development	0.50	1.00	
48		Replacement of Vehicle	4.00		
Total			29,288.00	2,144.35	741.00
Say (₹ in crore)			292.88	21.44	7.41

Appendix 2.16

Details of the schemes for which provision was reduced in revised estimates but no expenditure was incurred (Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
1	Agriculture	National Agriculture Crop Insurance Scheme(50:50)	400.00	100.00
2	Horticulture	Husbandry and Vegetable Crops	10.00	1.00
3	Horticulture	Good Agriculture Practices and effect of pesticides	100.00	1.00
4	Animal Husbandry and Dairying	Scheme for establishment of Gausala Ayog	200.00	25.00
5	Community Development	Health and Sanitation Scheme, Education and Rural Roads	600.00	450.00
6	Irrigation and Flood Control	Linking of BML with Hansi Branch	100.00	60.00
7	Renewable Energy Department	Promotion of Energy efficiency initiatives	20.00	5.00
8	Industries	Village and Small Scale Industries: MSMP Cluster Development Programme (CSS)	900.00	300.00
9	Science and Technology	Haryana Science Talent Search Scheme	100.00	60.75
10	Ayush	Setting up of Programme Management Units(PMUs/DMUs-4) (50:50)	15.80	2.32
11	Employees State Insurance	Creation of one post of ADA	0.50	0.39
12	Urban Development	Rajiv Gandhi Awas Yojna	6,535.06	4,316.06
13	Welfare of SCs and BCs	Financial Assistance for training to SC Candidates in unorganized Sector through private institutions	50.00	0.10
14		Award for Pre-Metric Scholarship to Children whose parents are engaged in unclean occupation(50:50)	0.15	0.05
15		Housing Finance Scheme for BC and Minorities	200.00	0.10
16	Women and Child Development	Relief for Rehabilitation of Acid Victims	24.00	10.00
17	Printing and Stationary	Expansion of Government Press Sector 18, Chandigarh	18.00	17.00

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
18	Public Works (General Administration)	Construction of State Election Commission Building	10.00	1.00
19		Hospitality Buildings	5.00	1.00
20		Minister Car Section-Central Government Workshop Building	5.00	1.00
21		Treasury and Accounts Building	10.00	1.00
Total			9,303.51	5,352.77
Say (₹ in crore)			93.04	53.53

Appendix 2.17

Details of schemes for which provision was enhanced in revised estimates but no expenditure was incurred
(Reference: Paragraph 2.4.2; Page 49)

(₹ in lakh)

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
1	Science and Technology	Grant-in-aid for S and T Programme	250.00	1,300.60
2	Secondary Education	Information Communication and Tech Scheme(CSS 75:25)	1,671.00	1,885.00
3	Sports	Panchayat Yuva Krida Khel Abhiyan (PYKKA) (CSS 75:25)	170.00	340.00
4	Women and Child Development	Financial Assistance to Women Awareness Management Academy	30.00	43.00
5		Home-cum-Vocational training production center for young girls and destitute women and widows	8.00	38.00
Total			2,129.00	3,606.60
Say (₹ in crore)			21.29	36.06

Appendix 2.18

Details of schemes for which provision was made in approved outlay and revised estimates but no expenditure was incurred (Reference: Paragraph 2.4.2; Page 50)

(₹ in lakh)

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
1	Horticulture	Crop Insurance(CSS)	14.00	14.00
2	Animal Husbandry and Dairying	Establishment of State Veterinary Council(50:50)	5.00	5.00
3	Fisheries	Development of Ornamental Fisheries	10.00	10.00
4		National Fisheries Development Board (CSS)	5.00	5.00
5		Development of inland capture Fisheries (River/ Reservoir CSS)	3.50	3.50
6		Development of fresh water prawn farming	1.00	1.00
7	Cooperation	Contribution of Guarantee fee for deposits Guarantee for PACs	5.00	5.00
8		Computerization of Cooperative Department	50.00	50.00
9	Mewat Development Board	Sports	10.00	10.00
10	Command Area Development Authority	Construction of field intermediate and link drains	56.00	56.00
11		Siwani Canal Command Project	332.45	332.45
12	Power	UHBVN Bi/trifurcation of 11 KV feeders	900.00	900.00
13	Renewable Energy Department	Promotion and Study of New Technology and New Shiksha Scheme on LED based solar lanterns	1.00	1.00
14	Industries	Large And Medium Industries: Share Capital of HSIDC	1.00	1.00
15		Village And Small Scale Industries: Promotion of Food Processing Industries	1.00	1.00
16		Village And Small Scale Industries: Setting up of Distribution network of CNG/PNG	10.00	10.00

Appendix 2.18

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
17	Electronics and Information Technology	ACA for National E-Governance Action Plan	1,032.00	1,032.00
18		UID(TFC)	642.00	642.00
19	Civil Aviation	Procurement of Trainer/Advanced Trainer Aircraft	0.50	0.50
20		Procurement of Gliders/Power Gliders/Helicopter	0.50	0.50
21	Road Transport	Land and Building Programme of Regulatory Wing	100.00	100.00
22		Share Capital to HREC	1.00	1.00
23		Road Safety Programme	50.00	50.00
24	Decentralized/ District Planning	Decentralized Planning	1.00	1.00
25	Elementary Education	Providing of free cycles to SC boys students	190.00	190.00
26	Secondary Education	Student Safety Insurance Policy	25.00	25.00
27		Opening of Model Schools in Economically Backward Blocks (CSS 25:75)	1,359.00	1,359.00
28		Construction / running of Girls Hostel to Educationally Backward Blocks(CSS)	360.00	360.00
29	Technical Education	Supply of free books to SC students	50.00	50.00
30	Sports	State Sports Council	5.00	5.00
31	Health	Providing dependent feeder lines in Hospitals	120.00	120.00
32		Strengthening of Civil Registration System	30.00	30.00
33		Opening/strengthening of ANM/GNM Nursery Training School for Capacity Building	15.00	15.00
34		Strengthening of De-Addiction Centres	20.00	20.00
35	Ayush	Upgradation of Dipensaries into Model Dispensaries	0.20	0.20
36	Urban Development	Integrated Low Cost Sanitation Scheme	200.00	200.00
37		Training Plan for Women Councilor	4.00	4.00

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
38		Strengthening of Fire Fighting Emergency Services (CSS)	250.00	250.00
39		Town And Country Planning (NCR) Construction of 250 dwelling units in Sec 56 Faridabad for SC	2,500.00	2,500.00
40		Town And Country Planning (NCR) HRD for employees	30.00	30.00
41	Welfare of SCs and BCs	Creation of Employment Generation Opportunities by setting up of Employment oriented Institute	50.00	50.00
42		Share Capital to HSCF and D Corp B 1243(50:50)	183.85	183.85
43		Babu Jagjivan Ram Chhatrawas yojna for Boys (50:50)	90.00	90.00
44		Research and Studies	10.00	10.00
45		Construction of Hostel for OBC boys and girls(50:50)	70.00	70.00
46	Labour	Purchase of plot for labour Court complex at Faridabad	1.20	1.20
47	Social Justice and Empowerment	Share Capital of HBCKN	144.60	144.60
48		State level project/home for persons with special needs, Rohtak	300.00	300.00
49		Pre-Metric Scholarship for Students belonging to Minority Communities (75:25)	30.00	30.00
50		Establishment of Research Centre /Special school and Recreation Centres for the disabled	25.00	25.00
51		Establishment of Senior Citizen clubs in all district urban estates	90.00	90.00
52		Funding of Local Level Committees	4.00	4.00
53		Scheme for providing spectacles to Senior Citizens	25.00	25.00
54		Scholarship for State award for older persons	11.00	11.00
55		Issue of I cards to Senior Citizens of Haryana	25.00	25.00

Appendix 2.18

Sr. No.	Department	Name of the scheme	Approved Outlay	Revised estimates
56		Varistha Nagric Samman Clubs	160.50	160.50
57		Financial Assistance to NGOs for setting up of drug de-addiction centres in Haryana	100.00	100.00
58		Share Capital to HBC and EWSKN for Handicapped	141.60	141.60
59	Women and Child Development	Gender sensitization programme	15.00	15.00
60		Swavlamban (NORAD)	5.00	5.00
61		Skill Building and Rehabilitation of Juvenile	1.00	1.00
62		State Women Government Employees Mission(75:25)	1.00	1.00
63	Public Works (General Administration)	House sites to landless workers in Rural Areas	5.00	5.00
Total			9,878.90	9,878.90
Say (₹ in crore)			98.79	98.79

Appendix 2.19

Details of the schemes where budget estimates were enhanced, but expenditure was less than the original provisions

(Reference: Paragraph 2.4.2; Page 50)

(₹ in lakh)

Sr. No.	Department	Scheme	Approved Outlay	Revised Outlay	Expenditure up to 31 March 2012	Percentage of column 6 to column 5
1	2	3	4	5	6	7
1.	Agriculture: Crop Husbandry	Promotion of Sustainable Strategic Initiatives	1,200.00	1,663.00	555.78	33
2.		Promotion of Crop Disinvestment	200.00	900.00	66.84	7
3.		Stoking and distribution of fertilizers	700.00	1,000.00	700.00	70
4.		Agriculture Engineering Services	315.00	320.00	266.80	83
5.		Weather Based Crop Insurance	750.00	900.00	336.44	37
6.		Scientific Bee Keeping Quality Honey Pro Agri and Non Agri Labour	200.00	300.00	60.14	20
7.	Agriculture: Soil and Water Conservation	Providing assistance on water saving technology	1,280.00	1,335.00	1,270.39	95
8.	Horticulture	Agricultural Human Resource Development Project (EAP) (Phase-II)	85.00	102.53	84.69	83
9.		Horticulture Bio-Technology	20.00	57.53	15.85	28
10.		Information and Technology	80.00	96.40	17.96	19
11.	Animal Husbandry	Scheme for sample survey estimation of production of milk, egg, wool and meat (50:50 sharing basis)	65.00	68.60	58.30	85
12.	Forest	Agro Forestry Clonal and Non- Clonal	2,500.00	2,526.22	2,386.89	94
13.	Cooperation	Publicity and Propoganda	50.00	78.00	50.00	64
14.		Share Capital to Housefed	150.00	200.00	150.00	75
15.	Rural Development	Backward Region Grant Fund(BRGF)	3,044.00	4,007.00	2,659.92	66
16.	Panchayats	Mahatama Gandhi Gramin Basti Yojana	5,000.00	6,140.00	3,681.23	60
17.	Mewat Development Board	Community works	150.00	260.00	127.07	49

Appendix 2.19

Sr. No.	Department	Scheme	Approved Outlay	Revised Outlay	Expenditure up to 31 March 2012	Percentage of column 6 to column 5
1	2	3	4	5	6	7
18.	Irrigation and Flood Control	Flood Control and Drainage Establishment	4,500.00	5,300.00	3,985.23	75
19.	Renewable Energy Department	Promoting installation of solar water heating system for general public	20.00	46.10	20.00	43
20.	Industries	Villages and Small Scale Industries Entrepreneurial Developmental Programme for SC/ST beneficiaries	40.00	45.00	39.65	88
21.	PWD (Buildings and Roads)	Bridges	3,500.00	3,700.00	3,480.34	94
22.	Economic and Statistical Analysis	Census Survey and Statistics: State Strategic Statistical at State and District Level Centre (SSSP)(CSS)	1.00	5.85	0.53	9
23.	Secondary Education	Integrated Education for disabled children (CSS 50:50)	69.11	70.00	0.18	0
24.	Art and Culture	PUBLIC LIBRARIES: Dist/Sub Divisional Libraries	76.00	576.00	29.97	5
25.	Higher Education	Opening of Government Colleges and Provision of additional Staff in existing colleges and payment of guest teachers	3,957.50	4,008.80	3,289.44	82
26.		Special Component for SC students in Government Colleges	3,860.00	4,160.00	3,546.77	85
27.	Health	National Rural Health Mission (CSS)	3,500.00	4,700.00	3,500.00	74
28.		Improvement and Expansion of Hospitals (Purchase of Machinery and Equipment)	1,000.00	1,276.00	870.00	68
29.		Malaria	500.00	564.50	457.46	81
30.	Employees State Insurance	Provision of wages for outsourcing of staff	12.50	15.00	5.81	39
31.		Opening of ESI Dispensary at Bawal	3.00	3.14	0.78	25
32.		Opening of ESI Dispensary at Manesar at Gurgaon	7.00	7.19	3.35	47
33.		Opening of ESI Dispensary at Sampla at Rohtak	3.50	4.30	1.42	33

Sr. No.	Department	Scheme	Approved Outlay	Revised Outlay	Expenditure up to 31 March 2012	Percentage of column 6 to column 5
1	2	3	4	5	6	7
34.	Public Health Engineering	Urban Sewerage	12,000.00	12,350.00	11,486.06	93
35.	Urban Development	Kurukshetra Development Board	250.00	500.00	175.00	35
36.		B: Savaran Jayanti Shehari Rozgar Yojana (CSS 75:25)	375.00	532.57	359.08	67
37.	Public Relation	Computerization (IT)	72.00	77.00	63.96	83
38.	Social Justice and Empowerment	Indira Gandhi National Old Age Pension Scheme	3,304.00	3,674.00	3,152.00	86
39.		Indira Gandhi National Widow Pension Scheme	750.00	825.00	749.00	91
40.		Indira Gandhi National Disabled Pension Scheme	323.00	385.00	293.00	76
41.	Women and Child Development Programme	Protection of women from domestic violence	80.00	85.00	66.00	78
42.		Nutrition: Kishori Shakti Yojana (Adolescent Girls Scheme)	300.00	400.00	289.00	72
43.		Rajiv Gandhi Scheme for improvement of adolescent Girls (RGSEAG)-SABLA (New Scheme)	500.00	600.00	426.56	71
44.	Industrial Training and Vocational Institute	Modernization of Machinery, Equipment and Furniture	1,500.00	1,732.70	708.23	41
45.	Haryana Institute of Public Administration	Furniture and Furnishing of Hostel Building	5.00	8.00	5.00	63
46.		Library Books, periodicals and equipments	0.50	0.58	0.21	36
47.	Other General Services	II. Power Higher Power Generation Corporation	57,500.00	67,500.00	20,884.00	31
48.		III. Industries Haryana State Industrial and Infrastructure Development Corporation	1,44,350.00	1,55,400.00	93,771.00	60
Total			2,58,148.11	2,88,506.01	1,64,147.33	
Say (₹ in crore)			2,581.48	2,885.06	1,641.47	

Appendix 2.20

Details of schemes included in the revised estimates

(Reference: Paragraph 2.4.2; Page 50)

(₹ in lakh)

Sr. No.	Department	Scheme	Revised Estimates	Expenditure upto 31 March 2012	Percentage of col 5 to col 4
1	2	3	4	5	6
1.	Animal Husbandry and Dairying	Poly Clinics	10.00	6.62	66
2.	Cooperation	Loan to HSCARDB for farmers (from Contingency Fund)	10,000.00	10,000.00	100
3.	Rural Development	BPL Survey	279.61	279.61	100
4.	Power	Haryana Power Generation Corporation Ltd 1500 MW Coal Based Thermal Power Project being executed by NTPC	9,540.00	9,540.00	100
5.		Haryana Vidyut Prasaran Nigam IBRD Equity	4,500.00	4,500.00	100
6.		Dakshin Haryana Bijli Vitran Nigam IBRD Loan (EAP)	4,800.00	3,305.14	69
7.		HVPN Ltd Antifog Sisc Insulator in NCR Area	200.00	0	
8.		HVPN Ltd Power Transformer	400.00	0	
9.		HVPN Ltd HPTI 7 Tower Fabricated workshop at Panipat	1,500.00	0	
10.		DHBVN Ltd Sub Division Computerization APDRP and non-R-APDRP	141.00	0	
11.	Secondary Education	Free Bicycles to SC Girl and Boy Students in class 9th and 11th	344.00	36.52	11
12.		Monthly Stipend to grandsons/daughters of freedom fighters	16.17	12.45	77
13.		Legal Literacy Mission	7.58	5.26	69
14.		National Vocational Education Qualification Framework (CSS)	11.06	0.28	3
15.	Sports	Promotion of Sports Activities (E and T)	5.00	2.39	48

Sr. No.	Department	Scheme	Revised Estimates	Expenditure upto 31 March 2012	Percentage of col 5 to col 4
1	2	3	4	5	6
16.	Medical Education	Establishment of Mewat Medical and Teaching College at Nalhar District Mewat	846.21	337.14	40
17.		Extension of Medical College/ Hospital Khanpur Kalan (Sonipat) Ph-2(TFC)	2,500.00	0	
18.	Health	Providing financial assistance for Bio-Medical Waste Management	400.00	335.00	84
19.		Implementation of NPCDCS and NPHCE	5.00	0	
20.	Public Health Engineering	URBAN Construction of Buildings/ Residences under New Head	125.00	107.73	86
21.	Haryana Institute of Public Administration (HIPA)	Purchase of Electrical Equipments for HIPA Gurgaon	6.17	6.17	100
22.		Purchase of car for RTI Ambala	5.14	5.14	100
23.	Agriculture	National project on Management of Soil Health and Fertility	95.00	0	
24.	Technical Education	Technical Education Project Phase IV	440.00	0	
25.	Social Justice And Empowerment	Special Grant-in Aid to Haryana Backward Classes and Economically weaker Sections Kalyan Nigam for Payment of loan of NMDFC	416.00	0	
26.	Women and Child Development	Construction of Homes under JJ Act	119.00	0	
27.	Industrial Training and Vocational Education	Implementation of MIS(75:25)	27.55	0	
Total			36,739.49	28,479.45	
Say (₹ in crore)			367.39	284.79	

Appendix 2.21

List of scheme for which no provision was made in AP as well as in RE, but expenditure was incurred
(Reference: Paragraph 2.4.2; Page 50)

(₹ in lakh)

Sr. No.	Department	Scheme	Expenditure up to 31 March 2012
1	Haryana Agriculture University	SCSP	153.99
2		AICRP (25 per cent Share)	788.77
Total			942.76
Say (₹ in crore)			9.43

Appendix 2.22

Details of the schemes where no expenditure was incurred (Grant No.13)

(Reference: Paragraph 2.5.1; Page 51)

(₹ in lakh)

Sr. No.	Major Head/Minor Head Schemes	Object Head	Budget estimates	Supplementary provision	Total	Expenditure	Savings
Plan Schemes							
1	2210-01-110-48-51-N Providing independent feeder line and water supply in Hospitals	24-Material and Supply	120.00	0.00	120.00	0.00	120.00
2	2210-01-110-47-51- N State institute for cancer, Mental, T.B and Respiratory Disease	34- Other charges	1.00	0.00	1.00	0.00	1.00
3	2210-01-110-44-51-N Strengthening/ opening of de-addiction centre	01-Salary	9.80	0.00	9.80	0.00	9.80
4		03-Dearness Allowance	4.50	0.00	4.50	0.00	4.50
5		04-Travel Expenses	0.10		0.10	0.00	0.10
6		05-Office Expenses	4.55	0.00	4.55	0.00	4.55
7		24-Material and Supplies	0.50	0.00	0.50	0.00	0.50
8		67-Medical Reimbursement	0.05	0.00	0.05	0.00	0.05
9		70-Leave Travel Concession	0.50	0.00	0.50	0.00	0.50
10	2210-03-789-98-51-N Arogya Kosh for schedule caste Patients	74-Special Comp. Plan for SC	1.00	0.00	1.00	0.00	1.00
11	2210-03-789-96-51 Opening/construction of sub-centres in majority SC population Villages	74-Special components for SC	30.00	0.00	30.00	0.00	30.00
12	2210-06-003-93-51-N opening/ strengthening ANM/GNM/training schools	86-Training	15.00	0.00	15.00	0.00	15.00
13	2210-80-800-96-51-N strengthening of civil registration system	01-Salary	21.00	0.00	21.00	0.00	21.00
14		03-Dearness Allowances	8.00	0.00	8.00	0.00	8.00

Appendix 2.22

Sr. No.	Major Head/Minor Head Schemes	Object Head	Budget estimates	Supplementary provision	Total	Expenditure	Savings
Plan Schemes							
15		67-Medical Reimbursement	1.00	0.00	1.00	0.00	1.00
16	2210-06-101-77-51 N Expansion of State Ophthalmic Cell at Directorate Level	01-Salary	46.00	0.00	46.00	0.00	46.00
17		03-Dearness Allowances	23.00	0.00	23.00	0.00	23.00
18		05-Office Expenses	3.00	0.00	3.00	0.00	3.00
19		09-Grant-in-Aid-General	842.00	0.00	842.00	0.00	842.00
20		19-Machinery and Equipment	100.00	0.00	100.00	0.00	100.00
21		45- POL	0.60	0.00	0.60	0.00	0.60
22		86-Training	15.00	0.00	15.00	0.00	15.00
23	2210-80-800-97-51N Strengthening of the office of the Chief Registrar of Death and Birth	01-Salary	3.22	0.00	3.22	0.00	3.22
24		03-Dearness Allowances	1.50	0.00	1.50	0.00	1.50
25		04-Travel Expenses	0.20	0.00	0.20	0.00	0.20
26		05- Office Expenses	0.22	0.00	0.22	0.00	0.22
27		34-Other Charges	0.60	0.00	0.60	0.00	0.60
28		67-Medical Reimbursement	0.06	0.00	0.06	0.00	0.06
29	2211-51-001-97-51- Child Survival Safe Motherhood	34-Other Charges	3.00	0.00	3.00	0.00	3.00
30	2211-51-03-96-51- Promotional Training School for MPW (F), Bhiwani	67-Medical Reimbursement	1.50	0.00	1.50	0.00	1.50
Total			1,256.90	0.0	1,256.90	0.0	1,256.90
Say (₹ in crore)			12.57		12.57		12.57

Appendix 2.23

Details of schemes with rush of expenditure in the last quarter/month of the year (Grant No. 13) (Reference: Paragraph 2.5.1; Page 51)

(₹ in lakh)

Sr. No.	Major Head of Account	Detailed head/ Scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
Non-Plan							
1	2210-01-102-99-51 N-V-Headquarter Staff	45-POL	1.25	0.97	78	0.30	24
2	2210-01-102-98-98 -N-V-Establishment Expenses	24- Material and Supplies	172.50	160.96	93	159.87	93
3		34-Other Charges	24.96	9.58	38	5.61	22
4		70-LTC	28.97	19.20	66	15.62	54
Plan							
5	2210-01-102-98-98-N-V-Establishment Expenses	04-Travel Expenses	0.77	0.41	53	0.41	53
6		19-Machinery and Equipment	32.65	23.70	73	15.2	47
7		21-Motor Vehicle	19.08	8.5	45	6.71	35
8		24-Material and Supplies	1,881.27	939.81	50	569.73	30
9		67-Medical Reimbursement	3.23	2.44	76	2.45	76
10	2210-01-102-95-Rastriya Swastya Bima Yojna for BPL Family	04-Travel Expenses	1.82	0.74	41	0.44	24
11		34-Other Charges	0.64	0.45	70	0.22	34
12		69-Contractual	36.65	17.40	47	12.13	33
Total			2,203.79	1,184.16	54	788.69	36
Say (₹ in crore)			22.04	11.84		7.89	

Appendix 2.24

Details of the schemes where no expenditure was incurred (Grant No. 36)

(Reference: Paragraph 2.5.2; Page 52)

(₹ in lakh)

Sr. No.	Major Head/Minor Head Schemes	Object Head	Budget estimates	Supplementary provision	Total	Expenditure	Savings
Plan Schemes							
1	2055-51-001-99-N-V-Direction and Administration	79-Ex-Gratia	1.00	0.00	1.00	0.00	1.00
2	2055-36-003-99-N-V-Education and Training	06-Rent, Rate and Taxes	5.00	0.00	5.00	0.00	5.00
3		07-Publication	4.00	0.00	4.00	0.00	4.00
4		08-Advertisement and Publicity	6.00	0.00	6.00	0.00	6.00
5	2055-51-003-98-Education and Training	07-Publication	1.00	0.00	1.00	0.00	1.00
6	2055-51-003-97-Education and Training	79-Ex-Gratia	0.50	0.00	0.50	0.00	0.50
7	2055-51-101-99-CID and Vigilance	07-Publication	3.00	0.00	3.00	0.00	3.00
8	2055-51-101-98-CID and Vigilance	79-Ex-Gratia	2.00	0.00	2.00	0.00	2.00
9	2055-51-101-97-CID and Vigilance	04-Travel Expenses	0.50	0.00	0.50	0.00	0.50
10		06-Rent, Rate and Taxes	1.00	0.00	1.00	0.00	1.00
11		17-Minor Works	2.00	0.00	2.00	0.00	2.00
12	2055-51-104-99-Haryana Armed Police	06-Rent, Rate and Taxes	5.00	0.00	5.00	0.00	5.00
13	2055-51-111-99-Railway and Commando Force	07-Publication	1.00	0.00	1.00	0.00	1.00
14	2055-51-114-99-97-Wireless and Computers	69-Contractual Services	1.00	0.00	1.00	0.00	1.00
15		88-IT	1.00	0.00	1.00	0.00	1.00
16	2055-51-116-99-51-FSL	79-Ex-Gratia	1.00	0.00	1.00	0.00	1.00
Total			35.00	0.0	35.00	0.0	35.00

Appendix 2.25

Details of schemes with rush of expenditure in the last quarter/month of the year (Grant No. 36)

(Reference: Paragraph 2.5.2; Page 52)

(₹ in lakh)

Sr. No.	Major Head of Account	Detailed head/ Scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
Non-Plan							
1	2070-51-107-99-51-R-V-Direction and Administration	04-Travel Expenses	7.33	2.84	39	1.66	23
2		21-Motor Vehicle	4.92	1.28	26	1.38	28
3		24-Material and Supplies	7.92	3.22	41	1.92	25
4	2070-51-106-99-51-N-V-Direction and Administration	2-Wages	1.24	0.60	48	0.33	27
5		04-Travel Expenses	0.29	0.17	60	0.17	57
6		05-Office Expenses	1.49	0.71	48	0.41	27
7		06-Rent, Rate and Taxes	0.79	0.22	28	0.22	28
8		19-Machinery and Equipment	1.74	0.63	0.22	0.57	33
9		21-Motor Vehicle	0.10	0.09	99	0.09	99
10		24-Material and Supply	0.11	0.05	50	0.06	50
11		67-Medical	2.30	0.96	42	0.90	39
12		2055-51-001-99-Central Police Office and Ranges	02-Wages	8.94	4.52	51	3.62
13	05-Office Expenses		384.40	244.20	64	179.83	47
14	08-Advertising and Publicity		14.25	8.82	62	3.91	27
15	17-Minor Works		41.00	14.50	35	11.61	26
16	21-Motor Vehicle		45.33	14.95	33	11.61	26
17	34-Other Charges		31.82	16.78	53	9.20	29
18	70-LTC		11.47	5.82	51	1.11	10
19	2055-51-003-97-Recruits Training Centre Sunaria (Rohtak)	15-Secret Services Expenditure	0.72	0.41	57	0.37	51

Appendix 2.25

Sr. No.	Major Head of Account	Detailed head/ Scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
20		17-Minor Works	31.27	27.23	87	2.69	86
21		21-Motor Vehicle	4.04	1.80	45	1.22	30
22		34-Other Charges	0.70	0.28	40	0.27	38
23		45-POL	8.93	4.60	51	2.87	32
24		60-Contractual Services	11.14	6.43	58	2.23	20
25		70-LTC	0.89	0.89	100	0.89	100
26	2055-51-003-98- Police Research and Training	02-Wages	3.72	1.32	36	0.54	15
27		05-Office Expenses	23.75	9.38	39	4.00	17
28		15-Secret Services Expenditure	2.25	1.54	68	0.43	19
29		21-Motor Vehicle	8.99	5.85	65	1.59	18
30		24-Material and Supply	16.11	9.77	61	5.48	34
31		34-Other Charges	3.17	1.86	59	0.52	16
32		45-POL	13.00	7.58	58	2.46	19
33	2055-51-003-99- Recruits' Advance Training Centres	15-Secret Services Expenditure	3.30	1.90	58	1.74	53
34		21-Motor Vehicle	21.91	7.97	36	6.28	29
35		69-Contractual Services	10.13	4.99	49	2.62	26
36	2055-51-101-97- State Police Complaint Authority	05-Office Expenses	13.00	8.21	63	1.37	11
37		69-Contractual Services	1.00	0.66	67	0.17	17
38	2055-51-101-98- Crime Law and Order	34-Other Charges	8.04	3.65	45	3.35	42
39	2055-51-101-99-CID and SCRB	05-Office Expenses	86.99	28.68	33	18.26	21
40		06-Rent, Rate and Taxes	6.80	3.22	47	0.63	9
41		08-Advertising and Publicity	2.47	1.27	52	0.01	41
42		17-Minor Works	20.86	16.26	78	15.98	77
43		24-Material and Supplies	20.09	10.47	52	6.13	30

Sr. No.	Major Head of Account	Detailed head/ Scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
44		34-Other Charges	5.89	4.08	69	1.52	26
45		67- RME	51.08	23.81	47	15.62	31
46	2055-51-104-99-India Reserve Battalions	17-Minor Works	3.18	1.29	41	1.18	37
47	2055-51-104-99-Haryana Armed Police	15-Secret Services Expenditure	11.00	4.17	38	3.77	34
48		67- RME	69.99	23.82	34	20.06	29
49	2055-51-109-99-District Police	08-Advertising and Publicity	19.82	7.92	40	4.24	21
45		17-Minor Works	666.45	257.44	39	213.35	32
50		21-Motor Vehicle	1,099.21	425.07	39	257.40	23
51		24-Material and Supplies	356.79	182.69	51	80.56	23
52		34-Other Charges (Voted)	982.17	414.73	42	279.05	28
53		34-Other Charges (Charged)	118.12	88.50	75	44.49	38
54		08-Advertising and Publicity	2.92	1.71	59	1.71	59
55	2055-51-111-99-Railway and Commando Force	15-Secret Services Expenditure	21.70	11.55	53	5.55	26
56		34-Other Charges (Voted)	29.94	20.61	69	10.91	36
57		67- RME	73.99	38.28	52	38.28	52
58	2055-51-114-99-98-Establishment Expenses	04-Travel Expenses	32.71	13.56	41	13.40	41
59		17-Minor Works	3.13	3.09	99	3.09	99
60		34-Other Charges	1.87	0.69	37	0.69	37
61		67- RME	59.86	21.73	36	20.36	34
62		79-Ex-Gratia	1.00	0.75	75	0.25	25
63	2055-51-114-99-99-Infimtion Technology	88-Computerisation (IT)	1,181.34	900.00	76	900.00	76
64	2055-51-115-99-Purchase of Equipments	19-Machinery and Equipment	948.82	594.67	63	594.67	63

Appendix 2.25

Sr. No.	Major Head of Account	Detailed head/ Scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2012	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
65	2055-51-116-99- Forensic Science Laboratory Staff	34-Other Charges	0.38	0.36	95	0.31	81
66	2055-51-800-98- Repayment of Interest and Loan and GIA to HPSC	09-Grant-in-Aid General	1,606.00	706.00	44	706.00	44
Total			8,236.07	4,233.10	50	3,527.16	43
Say (₹ in crore)			82.36	42.33		35.27	

Appendix 2.26

Details showing delays in submission of budget estimates to the Finance Department for the year 2011-12
(Reference: Paragraph 2.5.3; Page 52)

Sr. No.	Demand number and nomenclature	Major heads of accounts	Name of the department	Plan/ Non-Plan	Date of submission of Budget Estimates	Due Date of submission to the Finance Department	Delay in days
1	13- Health	2210-Medical and Public Health	Health	Non-plan	24 January 2011	06 November 2010	79
2	13- Health	Medical and Public Health	Health	Plan	21 February 2011	06 November 2010	107
3		2211-Family Welfare	Health	Plan	06 December 2010	06 November 2010	30
4	36-Home	2055-Police	Police	Non-Plan	15 December 2010	06 November 2010	39
5		4055-Capital Outlay on Police	Police	Plan	07 January 2011	06 November 2010	62

Appendix 2.27

Details of cases where the new sub/detailed and objects heads under Major Heads were opened without consent from Principal Accountant General (Accounts and Entitlement) (Reference: Paragraph 2.6; Page 53)

Major Head	5054- Capital Outlay on Roads and Bridges (Plan)
Sub Major Head	03-State Highways
Minor Head	101-Bridges
Sub Head	81-Construction of Bridges in Haryana State
Detailed Head	99-Construction of Bridges and Railway Over Bridges under State Scheme
Object Head	16-Major Works
Detailed Head	98- Construction of Bridges and Railway Over Bridges for National Capital Region Scheme
Object Head	16-Major Works
Minor Head	337-Roads
Sub Head	88-Construction of Roads in Haryana State
Detailed Head	99-Construction/Strengthening/Widening and improvement of roads for State Scheme
Object Head	16-Major Works
Detailed Head	99-Construction/Strengthening/Widening and up-gradation of roads for National Capital Region Scheme
Object Head	16-Major Works
Sub Major Head	04-District and Other Roads
Minor Head	101-Bridges
Sub Head	84- Construction of Bridges and Railway Over Bridges in Haryana State
Detailed Head	99-Construction of Bridges and Railway Over Bridges under State Scheme
Object Head	16-Major Works
Detailed Head	98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme
Object Head	16-Major Works
Detailed Head	97- Construction of Bridges and Railway Over Bridges under NABARD Scheme
Object Head	16-Major Works
Sub Major Head	04-District and Other Roads
Minor Head	337-Roads
Sub Head	99-District Roads
Detailed Head	99-Construction/Strengthening/Widening and improvement of roads for State Scheme
Object Head	16-Major Works
Detailed Head	98-Construction/Strengthening/Widening under National Capital Region Scheme
Object Head	16-Major Works
Sub Head	98-Rural Roads
Detailed Head	99-Construction/Strengthening/Widening and By Passes of roads for State Scheme
Object Head	16-Major Works
Detailed Head	98-Construction/Strengthening/Widening and By Passes of roads for National Capital Region Scheme
Object Head	16-Major Works
Detailed Head	97- Construction/Strengthening/Widening and By Passes of roads for NABARD Scheme
Object Head	16-Major Works

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31 March 2012 (Reference: Paragraph 3.1; Page 55)

(₹ in lakh)

Sr. No.	Name of the Department	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries	2008-09	11	1,785.50	8	1,614.47	3	1,135.97	5	478.50
		2009-10	13	798.10	9	644.10	1	20.00	8	624.10
		2010-11	13	1,301.03	13	1,301.03	3	100.00	10	1,201.03
2.	Renewable Energy	2008-09	17	782.50	8	159.98	7	99.98	1	60.00
		2009-10	10	490.72	7	426.47	6	376.47	1	50.00
		2010-11	10	585.07	10	585.07	5	270.00	5	315.07
3.	Social justice and empowerment	2010-11	77	4,915.75	77	4,915.75	17	2,114.11	60	2,801.64
4.	Environment	2010-11	3	19.00	3	19.00	1	2.00	2	17.00
5.	Sports	2009-10	87	1,422.84	86	1,411.84	35	397.50	51	1,014.34
		2010-11	123	1,850.71	123	1,850.71	4	2.41	119	1,848.30
6.	Education	2008-09	255	35,968.81	196	31,639.05	90	28,199.22	106	3,439.83
		2009-10	292	33,516.85	280	32,907.35	184	29,300.32	96	3,607.03
		2010-11	409	72,328.20	409	72,328.20	232	39,341.50	177	32,986.70
7.	Rural development	2008-09	248	43,297.30	247	40,429.66	152	17,960.43	95	22,469.23
		2009-10	444	41,738.38	444	41,692.18	336	18,200.80	108	23,491.38
		2010-11	406	33,436.75	410	33,658.97	15	14,149.54	395	19,509.43
8.	Urban development	2010-11	40	29,143.43	40	29,143.43	32	28,571.08	8	572.35
9.	Irrigation	2010-11	1	350.00	1	350.00	0	0.00	1	350.00
10.	Tourism	2010-11	5	24.23	5	24.23	0	0.00	5	24.23
Total			2,464	3,03,755.17	2,376	2,95,101.49	1,123	1,80,241.33	1,253	1,14,860.16

Appendix 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received (Reference: Paragraph 3.2; Page 56)

(₹ in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Municipal Corporation, Ambala	2002-03 2005-06 2007-08 2008-09 2009-10 2010-11 2011-12	26.43 239.80 56.85 901.03 1,042.66 1,915.94 4,769.13
2.	Municipal Committee, Naraingarh	2010-11 2011-12	38.65 587.91
3.	Municipal Committee, Kaithal	2009-10 2010-11 2011-12	392.60 268.16 1,422.95
4.	Municipal Committee, Pundri	2009-10 2010-11 2011-12	118.25 92.38 446.29
5.	Municipal Committee, Cheeka	2003-04 2004-05	158.28 81.00
6.	Municipal Committee, Kalayat	2006-07 2009-10 2010-11 2011-12	47.05 173.26 35.91 322.31
7.	Municipal Corporation, Yamunanagar	2009-10 2010-11 2011-12	392.09 770.61 2,515.03
8.	Municipal Committee, Jagadhari	2009-10	424.22
9.	Municipal Committee, Thanesar	2007-08 2009-10 2010-11 2011-12	29.33 220.09 703.33 1,079.69
10.	Municipal Committee, Shahbad	2009-10 2010-11 2011-12	234.78 219.21 1,043.06
11.	Municipal Committee, Ladwa	2009-10 2010-11 2011-12	114.84 131.25 562.79
12.	Municipal Committee, Pehowa	2009-10 2010-11 2011-12	125.04 72.22 525.40

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
13.	Municipal Committee, Kurukshetra	1998-99 2005-06 2006-07 2007-08 2008-09	33.75 133.48 180.00 375.00 200.00
14.	Municipal Corporation, Karnal	1982-83 1988-89 2009-10 2010-11 2011-12	7.00 32.61 606.46 583.87 2,644.13
15.	Municipal Committee, Tarori	2009-10 2010-11 2011-12	198.18 47.73 797.19
16.	Municipal Committee, Nilokheri	2009-10 2010-11 2011-12	188.93 35.26 246.13
17.	Municipal Committee, Gharaunda	2009-10 2010-11 2011-12	244.85 62.15 562.29
18.	Municipal Committee, Assandh	2009-10 2010-11 2011-12	372.46 49.19 523.31
19.	Municipal Committee, Indri	2003-04 2005-06 2006-07 2009-10 2010-11 2011-12	74.01 54.21 46.51 139.58 35.22 170.68
20.	Municipal Committee, Nissing	2009-10 2010-11 2011-12	30.87 36.15 167.52
21.	Municipal Corporation, Panipat	2009-10 2010-11 2011-12	574.20 562.20 2,589.92
22.	Municipal Committee, Smalkha	2009-10 2010-11 2011-12	172.68 64.53 502.78
23.	Municipal Corporation, Rohtak	2009-10 2010-11 2011-12	3,444.86 1,588.30 2,250.67
24.	Municipal Committee, Meham	2009-10 2010-11 2011-12	129.23 42.54 418.77

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
25.	Municipal Committee, Kalanaur	1999-2000 2009-10 2010-11 2011-12	40.00 276.86 38.09 275.64
26.	Municipal Committee, Sampla	2009-10 2010-11 2011-12	100.71 144.20 257.26
27.	Municipal Council, Panchkula	2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12	160.54 27.04 51.61 27.00 359.08 459.50 1,596.22
28.	Municipal Committee, Kalka	2006-07 2009-10 2010-11 2011-12	25.06 154.04 30.33 54.18
29.	Municipal Committee, Pinjore	2003-04 2006-07 2009-10 2010-11 2011-12	34.60 73.93 148.09 29.23 52.22
30.	Municipal Committee, Sonipat	2009-10 2010-11 2011-12	382.04 514.22 3,305.13
31.	Municipal Committee, Gannaur	2002-03 2006-07 2009-10 2010-11 2011-12	41.16 40.00 161.77 118.96 699.26
32.	Municipal Committee, Gohana	2005-06 2006-07 2009-10 2010-11 2011-12	69.99 116.98 311.03 250.46 820.65
33.	Municipal Committee, Kharkhoda	1998-99 2005-06 2009-10 2010-11 2011-12	50.00 46.41 178.25 44.27 654.22
34.	Municipal Committee, Jhajjar	2009-10 2010-11 2011-12	266.91 93.72 1,484.28

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
35.	Municipal Committee, Bahadurgarh	1986-87 2009-10 2010-11 2011-12	35.93 517.13 579.11 5,400.45
36.	Municipal Committee, Beri	2009-10 2010-11 2011-12	286.20 34.78 430.26
37.	Municipal Corporation, Faridabad	2009-10 2010-11 2011-12	2,170.75 10,708.06 12,139.62
38.	Municipal Committee, Palwal	2007-08 2009-10 2010-11 2011-12	60.19 617.50 199.66 816.83
39.	Municipal Committee, Hodal	2006-07 2009-10 2010-11 2011-12	40.00 240.45 86.10 749.69
40.	Municipal Committee, Hathin	2009-10 2010-11 2011-12	120.75 28.75 340.33
41.	Municipal Committee, Gurgaon	2009-10 2010-11 2011-12	413.45 522.62 3,625.42
42.	Municipal Committee, Sohna	2009-10 2010-11 2011-12	233.77 63.71 794.34
43.	Municipal Committee, Haily Mandi	2009-10 2010-11 2011-12	164.93 38.06 374.43
44.	Municipal Committee, Pataudi	2009-10 2010-11 2011-12	133.23 39.39 377.98
45.	Municipal Committee, Farukh Nagar	2009-10 2010-11 2011-12	147.90 22.41 382.56
46.	Municipal Committee, Rewari	2009-10 2010-11 2011-12	458.43 182.91 1,219.23
47.	Municipal Committee, Bawal	2009-10 2010-11 2011-12	152.13 27.04 223.71
48.	Municipal Committee, Dharuhera	2008-09 2009-10 2011-12	47.40 59.67 400.66

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
49.	Municipal Committee, Ferozepur Jhirka	2009-10 2010-11 2011-12	246.56 39.19 291.75
50.	Municipal Committee, Nuh	2006-07 2009-10 2010-11 2011-12	40.00 195.03 25.21 297.57
51.	Municipal Committee, Taoru	1999-2000 2005-06 2009-10 2010-11 2011-12	40.00 59.95 201.62 36.81 577.96
52.	Municipal Committee, Punhana	2009-10 2010-11 2011-12	92.57 49.22 330.21
53.	Municipal Committee, Narnaul	1988-89 1989-90 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12	25.30 28.63 192.58 201.00 25.90 351.81 314.78 135.75 1,212.47
54.	Municipal Committee, Mohindergarh	2009-10 2010-11 2011-12	214.08 72.65 431.86
55.	Municipal Committee, Kanina	2009-10 2010-11 2011-12	97.32 23.62 183.91
56.	Municipal Committee, Ateli Mandi	2009-10 2010-11 2011-12	60.28 15.15 117.41
57.	Municipal Committee, Bhiwani	1987-88 1988-89 1989-90 1995-96 1997-98 1998-99 1999-2000 2000-01 2007-08 2009-10 2010-11 2011-12	36.40 33.25 36.00 50.00 27.56 72.00 1,156.87 247.58 48.45 562.44 1,299.76 1,624.58

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
58.	Municipal Committee, Charkhi Dadri (Bhiwani)	1995-96 1999-2000 2009-10 2010-11 2011-12	33.33 50.00 292.51 590.53 729.24
59.	Municipal Committee, Siwani	2009-10 2010-11 2011-12	194.70 35.17 275.23
60.	Municipal Committee, Bawani Khara	1998-99 1999-2000 2009-10 2010-11 2011-12	32.03 40.00 198.25 39.19 425.26
61.	Municipal Committee, Tosham	1999-2000	28.40
62.	Municipal Committee, Loharu	2009-10 2010-11 2011-12	237.05 29.71 291.08
63.	Municipal Corporation, Hisar	2009-10 2010-11 2011-12	739.17 571.24 2,099.35
64.	Municipal Committee, Hansi	2006-07 2009-10 2010-11 2011-12	51.17 274.66 313.87 1,270.76
65.	Municipal Committee, Barwala	2009-10 2010-11 2011-12	419.12 79.79 646.39
66.	Municipal Committee, Narnaund	2009-10 2010-11 2011-12	209.15 78.45 302.71
67.	Municipal Committee, Uklana Mandi	2011-12	268.00
68.	Municipal Committee, Fatehabad	2000-01 2002-03 2004-05 2006-07 2009-10 2010-11 2011-12	50.23 40.16 89.71 33.33 147.05 138.30 2,123.63
69.	Municipal Committee, Tohana	2009-10 2010-11 2011-12	448.82 275.95 725.49
70.	Municipal Committee, Ratia	2009-10 2010-11 2011-12	285.98 60.36 681.53

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
71.	Municipal Committee, Sirsa	2009-10 2010-11 2011-12	452.09 744.98 2,498.78
72.	Municipal Committee, Dabwali	2009-10 2010-11 2011-12	351.52 122.31 705.76
73.	Municipal Committee, Rania	2009-10 2010-11 2011-12	261.13 46.16 311.73
74.	Municipal Committee, Kalanwali	2009-10 2010-11 2011-12	292.03 49.35 309.06
75.	Municipal Committee, Ellenabad	2009-10 2010-11 2011-12	301.38 73.42 474.18
76.	Municipal Committee, Jind	2009-10 2010-11 2011-12	328.22 320.28 1,385.51
77.	Municipal Committee, Narwana	2009-10 2010-11 2011-12	224.03 114.70 917.36
78.	Municipal Committee, Safidon	2009-10 2010-11 2011-12	138.68 57.51 593.26
79.	Municipal Committee, Uchana	1999-2000 2006-07 2009-10 2010-11 2011-12	30.00 46.22 101.77 30.78 181.27
80.	Municipal Committee, Julana	2009-10 2010-11 2011-12	173.26 35.27 290.67
81.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
82.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
83.	Software Technology Park of India, New Delhi	2002-03	250.00
84.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
85.	District Council for Child Welfare, Rewari	1999-2000	38.75
86.	Charitable Endowment, Haryana, Manimajara	2001-02 2002-03	478.00 478.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
87.	Society for I.T. Initiative Fund for e-Governance, Chandigarh	2002-03 2003-04 2004-05 2009-10	165.55 60.00 25.00 56.00
88.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
89.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
90.	Saket Hospital, Panchkula	2004-05 2008-09	50.00 30.00
91.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
92.	Haryana State Council of Science and Technology	2005-06	170.00
93.	Blood Transfusion Council, Panchkula	2005-06	150.00
94.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07 2008-09 2009-10	49.89 600.26 490.72
95.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
96.	RITES India Ltd	2009-10	1,750.00
Private Aided Colleges			
97.	S.L.D.A.V. College of Education, Ambala City	2010-11 2011-12	84.20 100.14
98.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10 2010-11 2011-12	66.58 61.35 105.29 180.78 174.90
99.	Arya Girls College, Ambala Cantt	2011-12	232.80
100.	S.A. Jain College, Ambala City.	2009-10 2010-11 2011-12	338.50 344.58 469.00
101.	Guru Nanak Khalsa College, Yamunanagar	2009-10 2010-11 2011-12	535.53 531.96 834.00
102.	Guru Nanak Girls College, Yamunanagar	2009-10 2010-11 2011-12	455.80 508.83 620.12

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
103.	Maharaja Aggarsein College, Jagadhri	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12	49.13 41.68 44.55 53.10 52.89 59.70 70.24 93.58 142.50
104.	B.L.J. Suiwala College, Tosham (Bhiwani)	2010-11 2011-12	127.78 143.00
105.	DAV Centenary College, Faridabad	2010-11 2011-12	307.72 277.32
106.	Saraswati Mahila Mahavidyala, Palwal	2010-11 2011-12	188.38 193.20
107.	SD Mahila Mahavidyalya, Hansi (Hisar)	2010-11 2011-12	142.33 156.75
108.	CR College of Education, Hisar	2010-11 2011-12	109.53 126.50
109.	DAV College, Pundri (Kaithal)	2010-11 2011-12	158.44 151.75
110.	Bhagwan Parshu Ram College, Kurukshetra	2008-09 2009-10 2010-11 2011-12	86.65 164.28 278.41 275.00
111.	CR College of Education, Rohtak	2009-10 2010-11 2011-12	85.75 132.93 112.04
112.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2010-11 2011-12	142.60 159.00
113.	M.A College for Women, Jhajjar	2007-08 2008-09 2009-10 2010-11 2011-12	67.35 77.67 156.34 172.90 184.30
114.	TR College of Education, Sonapat	2007-08 2008-09 2009-10 2010-11 2011-12	34.41 41.45 60.13 98.71 104.44
115.	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2008-09 2009-10 2010-11 2011-12	89.80 154.41 181.52 241.65

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
116.	Vaish College of Education, Rohtak	2010-11 2011-12	87.72 75.37
117.	Dr. Ganesh Dass DAV College of Education, Karnal	2010-11 2011-12	53.98 61.78
118.	Vaish Girls College, Samalkha (Panipat)	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12	28.45 38.32 39.60 67.61 81.16 38.30
119.	Kanya Mahavidyalaya, Kharkhoda (Sonapat)	2009-10 2010-11 2011-12	68.80 112.62 141.60
120.	GB College of Education, Rohtak	2009-10 2010-11 2011-12	52.04 69.09 76.30
121.	C. R. Kisan College, Jind	2009-10 2010-11 2011-12	236.47 197.27 325.00
122.	Hindu Kanya Mahavidyalaya, Jind	2009-10 2010-11 2011-12	200.00 212.01 251.58
123.	I.B. College, Panipat	2009-10 2010-11 2011-12	255.30 416.50 432.50
124.	D. N. Mahila Mahavidyalaya, Kurukshetra	2009-10 2010-11 2011-12	209.55 305.77 356.50
125.	Arya Kanya Mahavidyalaya, Shahbad	2009-10 2010-11 2011-12	186.65 261.63 312.70
126.	R.K.S.D. College, Kaithal	2011-12	485.50
127.	CIS Kanya Mahavidyalaya, Dhand Dadwan	2009-10 2010-11 2011-12	139.69 195.64 282.55
128.	C.M.K. National Girls College, Sirsa.	2010-11 2011-12	257.26 218.35
129.	M. P. College for Girls, Dabwali	2011-12	178.35
130.	D. N. College, Hisar	2009-10 2010-11 2011-12	502.40 552.19 732.66

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
131.	F.C. College for Women, Hisar	2009-10 2010-11 2011-12	281.53 322.53 336.50
132.	CRA College, Sonapat	2009-10 2010-11 2011-12	227.94 237.59 386.31
133.	Hindu College, Sonapat	2011-12	617.23
134.	Hindu Girls College, Sonapat	2011-12	774.00
135.	APJ Sraswati Kanya Mahavidyalya, Charkhi Dadri	2009-10 2010-11 2011-12	90.75 144.63 138.25
136.	MLRS College of Education, Charkhi Dadri	2009-10 2010-11 2011-12	76.08 97.86 103.41
137.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2009-10 2010-11 2011-12	78.83 117.67 129.00
138.	K.L. Mehta D.N. College for Women, Faridabad	2009-10 2011-12	232.16 394.00
139.	K.L.P. College, Rewari	2009-10 2010-11 2011-12	425.93 359.29 530.12
140.	R.D.S. Public Girls College, Rewari	2009-10 2010-11 2011-12	131.90 229.20 209.70
141.	S.P. College of Education, Rewari	2009-10 2010-11 2011-12	47.97 76.93 85.39
142.	R.B.S. College of Education, Rewari	2009-10 2010-11 2011-12	26.99 35.06 41.30
143.	All India Jat Heroes Memorial College, Rohtak	2009-10 2010-11 2011-12	581.55 672.91 798.94
144.	G.B. Degree College, Rohtak	2009-10 2010-11 2011-12	83.09 104.20 134.20
145.	L.N. Hindu College, Rohtak	2009-10 2010-11 2011-12	216.74 218.58 266.32
146.	GMN College, Ambala Cantt.	2010-11 2011-12	373.44 449.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
147.	SD College, Ambala Cantt.	2010-11 2011-12	541.52 691.07
148.	DAV College, Ambala City	2010-11 2011-12	405.76 684.00
149.	MDSD College for Girls, Ambala City	2010-11 2011-12	202.69 234.60
150.	DAV College, Naneola	2010-11 2011-12	112.58 132.30
151.	DAV College, Karnal	2010-11 2011-12	210.39 228.10
152.	KVA DAV College for Women, Karnal	2010-11 2011-12	289.36 455.10
153.	Guru Nanak Khalsa College, Karnal	2010-11 2011-12	177.92 208.20
154.	SD College, Panipat	2011-12	455.50
155.	Gandhi Adrash College, Smalkha	2010-11 2011-12	85.98 104.00
156.	SD Mahila Mahavidyalya, Narwana	2010-11 2011-12	112.28 120.44
157.	MLN College, Yamunanagar	2011-12	720.44
158.	Hindu Girls College, Jagadhari	2010-11 2011-12	324.59 453.75
159.	MLN College, Radaur	2010-11 2011-12	138.21 200.37
160.	IG National College, Ladwa	2010-11 2011-12	275.16 390.85
161.	DAV College, Pehowa	2010-11 2011-12	252.96 299.75
162.	IG Mahavidyalya, Kaithal	2010-11 2011-12	110.12 154.25
163.	BAR Janta College, Kaul	2010-11 2011-12	178.64 222.29
164.	DAV College, Cheeka	2010-11 2011-12	172.63 302.79
165.	MM College, Fatehabad	2011-12	242.63
166.	BSK College of Education, Mandi Dabawali (Sirsa)	2010-11 2011-12	53.71 38.50
167.	CRM Jat College, Hisar	2010-11 2011-12	510.71 674.50

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Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
168.	Hindu Girls College, Sonapat	2010-11	138.94
169.	TR Girls College, Sonapat	2010-11 2011-12	133.75 113.63
170.	Gita Vidya Mandir KMV, Sonapat	2011-12	487.02
171.	Vaish College, Bhiwani	2010-11 2011-12	428.85 495.90
172.	Adrash Mahila Mahavidyalya, Bhiwani	2010-11 2011-12	374.31 422.50
173.	KM College of Education, Bhiwani	2010-11 2011-12	88.25 89.50
174.	JVM GRR College, Charkhi Dadri	2010-11 2011-12	344.82 459.00
175.	Mahila MahaVidyalya, Jhojhu Kalan	2010-11 2011-12	30.45 50.55
176.	YM Degree College, Nuh	2010-11 2011-12	118.02 144.30
177.	NBGS Memorial College, Sohna	2010-11 2011-12	186.80 194.70
178.	RSL College of Education, Sidhrawali	2011-12	110.50
179.	GGSD College, Palwal	2010-11 2011-12	387.34 428.50
180.	Aggarwal College, Ballabgarh	2010-11 2011-12	405.77 309.00
181.	DAV Girls College, Kosli	2010-11 2011-12	35.04 34.00
182.	Vaish College, Rohtak	2010-11 2011-12	317.14 424.45
183.	Vaish Girls College, Rohtak	2010-11 2011-12	334.40 391.50
184.	SJK College, Kalannaur	2010-11 2011-12	219.11 294.69
185.	Arya College, Panipat	2011-12	323.97
186.	Ahir College, Rewari	2011-12	304.50
187.	M.K. Jat Kanya Mahavidyalya, Rohtak	2011-12	261.34

Appendix 3.3

Statement showing the details of rendering of account to CAG and submission of Audit Report to State Legislature by the autonomous bodies

(Reference: Paragraph 3.3; Page 56)

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2007-08 to 2011-12	2009-10	2008-09	2004-05	2010-11 to 2011-12	14 months
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2010-11	2010-11	2006-07	2011-12	Two months
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2010-11	2009-10	2009-10	2011-12	Two months
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2010-11	2010-11	2008-09	2011-12	Two months
5.	Haryana State Agricultural Marketing Board, Panchkula	2010-11 to 2014-15	2010-11	2010-11	2008-09	2011-12	Two months
6.	Haryana Urdu Academy, Panchkula	1996-97 to 2005-06	1996-97 to 2005-06	-	Not required to be laid down	-	
7.	Haryana Waqf Board, Ambala Cantt.	2008-09 to 2012-13	2011-12	2010-11		-	
8.	Haryana State Legal Services Authority, Chandigarh	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2010-11 ¹	2007-08	2005-06	2011-12	Two months
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	-	-	-	1996-97 to 2011-12	15 years
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2010-11 ²	-	-	2011-12	Two months
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2010-11 ³	-	-	2011-12	Two months
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	-	-	-	1996-97 to 2011-12	15 years

Appendix 3.3

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2011-12	15 years
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2006-07	2006-07	-	2007-08 to 2011-12	Five years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	-	-	-	1996-97 to 2011-12	15 years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	-	-	2011-12	Two months
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	-	-	-	1996-97 to 2011-12	15 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	-	-	-	1996-97 to 2011-12	15 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	-	-	-	1996-97 to 2011-12	15 years
20.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	-	-	-	1996-97 to 2011-12	15 years
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2006-07	2006-07	-	2007-08 to 2011-12	Four years
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2009-10	2009-10	-	2010-11 to 2011-12	14 months
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2010-11	2006-07	-	2011-12	Two months
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2007-08	2007-08	-	2008-09 to 2011-12	Three years

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind.	-do-	2010-11	2007-08	-	2011-12	Two months
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2011-12	Two years
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2011-12	Three years
28.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	-do-	2010-11	2010-11	-	2011-12	Two months
29.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2011-12	Two years`

1. Accounts for the years 2008-09 to 2010-11 were not complete, hence sent back.
2. Accounts for the years 2000-01 to 2007-08 were not complete, hence sent back.
3. Accounts for the years 1996-97 to 2010-11 were not complete, hence sent back.

Appendix 3.4

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings (Reference: Paragraph 3.4; Page 57)

Sr. No.	Department	Name of Undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme ⁶	1987-88	-	Reasons for delay has not been intimated
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.82	No purchase of pesticides/weedicides was made under scheme by the department. Hence no Performa accounts were prepared
3.	Printing and Stationary	National Text Book Scheme	2006-07	25.20	Reasons for delay has not been intimated
4.	Food and Supplies	Grain Supply Scheme	2010-11	3,721.20	-
5.	Transport	Haryana Roadways	2007-08	522.74	Reasons for delay has not been intimated
Total				4,269.96	

⁶ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

Appendix 3.5

Department-wise/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2012

(Reference: Paragraph 3.5; Page 58)

(Figures in bracket indicate ₹ in lakh)

Sr. No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total
1	Animal Husbandry	-	1 (6.5)	-	2 (3.02)	1 (0.20)	-	4 (9.72)
2	Education	2 (0.60)	10 (7.82)	5 (4.35)	4 (2.47)	3 (1.40)	4 (1.23)	28 (17.87)
3	Public Relation	1 (0.39)	2 (4.29)	1 (0.08)	-	-	-	4 (4.76)
4	Forest Department	-	-	7 (11.40)	1 (0.55)	6 (1.12)	1 (0.15)	15 (13.22)
5	Medical	-	4 (2.04)	-	1 (1.50)	2 (11.92)	-	7 (15.46)
6	Technical Education	-	11 (23.89)	3 (12.88)	-	-	1 (0.03)	15 (36.80)
7	Revenue Department	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	-	1 (3.79)	-	-	-	-	1 (3.79)
9	Sports and Youth Welfare	1 (0.00)	1 (0.87)	-	-	-	-	2 (0.87)
10	Women and Child Welfare	-	-	-	1 (0.12)	-	-	1 (0.12)
11	Transport	-	1 (0.36)	1 (3.17)	-	1 (0.60)	-	3 (4.13)
12	Irrigation	9 (4.73)	13 (3.53)	4 (0.47)	6 (0.25)	8 (0.99)	9 (1.08)	49 (11.05)
13	Public Works (B&R) ⁷	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
14	Public Health Engineering Department	9 (19.39)	-	-	-	1 (0.00)	-	10 (19.39)
Total		23 (25.11)	45 (53.09)	22 (41.63)	15 (7.91)	22 (16.23)	15 (2.49)	142 (146.46)

Say ₹ 1.46 crore

⁷ Amount of loss had not been determined (August 2012).

Appendix 3.6

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material (Reference: Paragraph 3.5; Page 58)

(₹ in lakh)

Name of the department	Theft cases		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Animal Husbandry	2	9.41	2	0.31	4	9.72
Education	21	14.74	7	3.13	28	17.87
Public Relation	3	4.69	1	0.08	4	4.77
Forest Department	3	4.70	12	8.51	15	13.21
Medical	2	0.01	5	15.45	7	15.46
Technical Education	13	25.18	2	11.62	15	36.80
Revenue Department	-	-	1	9.28	1	9.28
Transport Department	1	0.36	2	3.77	3	4.13
Sports and Youth Welfare	2	0.87	-	-	2	0.87
Police	-	-	1	3.79	1	3.79
Women and Child Welfare	1	0.12	-	-	1	0.12
Irrigation	37	10.50	12	0.55	49	11.05
Public Works (B&R) Department	2	-	-	-	2	0.00
Public Health Engineering	8	10.36	2	9.03	10	19.39
Total	95	80.94	47	65.52	142	146.46

Say ₹ 1.46 crore

Glossary of Terms

Revenue Receipts	Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.
Capital Receipts	Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account.
State Implementing Agencies	State implementing agencies include any organizations/institutions including non-governmental organizations which are authorized by the State Government to receive funds from the GOI for implementing specific programmes in the State, e.g. State implementation society for Sarva Shiksha Abhiyan, State Health Mission, under National Rural Health Mission, etc.
Buoyancy Ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.5 implies that revenue receipts tend to increase by 0.5 percentage points, if the GSDP increases by one <i>per cent</i> .
Core Public Goods	Core public goods are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution-free air and other environmental goods, road infrastructure, etc.
Merit Goods	Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government.

	<p>Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, provision of basic education to all, drinking water, sanitation, etc.</p>
Development Expenditure	<p>The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.</p>
Debt Sustainability	<p>Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.</p>
Debt Stabilisation	<p>A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate Interest Rate) and quantum spread (Debt x rate spread), the debt sustainability condition states that if the quantum spread, together with the primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.</p>

Sufficiency of Non-Debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net Availability of Borrowed Funds	Defined as the ratio of debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary Revenue Expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

Glossary of Abbreviations

A&E	Accounts and Entitlement
AC	Abstract Contingency
AE	Aggregate Expenditure
AIA	All India Average
AP	Approved Plan
APDRP	Accelerated Power Development and Reform Programme
ARBP	Accelerated Irrigation Benefits Programme
ARWSP	Accelerated Rural Water Supply Scheme
BE	Budget Estimates
BRGF	Backward Region Grant Fund
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
CO	Capital Outlay
DCC	Detailed Countersigned Contingency
DCRF	Debt Consolidation and Relief Facility
DDP	Desert Development Programme
DE	Development Expenditure
DHBVNL	Dakshin Haryana Bijli Vitran Nigam Limited
DRDA	District Rural Development Agency
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management Act, 2005
GOI	Government of India
GSDP	Gross State Domestic Product
HPGL	Haryana Power Generation Limited
HVPNL	Haryana Vidhyut Parsaran Nigam Limited
IAY	Indira Awas Yojana

IP	Interest Payment
IWDP	Integrated Wasteland Development Programme
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KGBV	Kasturba Gandhi Bal Vidhyalya
MIS	Micro Irrigation Scheme
MPLAD	Members of Parliament Local Area Development Schemes
MTFPS	Medium Term Fiscal Policy Statement
NFSM	National Food Security Mission
NGO	Non Government Organisation
NHM	National Horticulture Mission
NPEGEL	National Programme for Education of Girls at Elementary Level
NPRE	Non Plan Revenue Expenditure
NPRR	Non Plan Revenue Receipts
NREGA	National Rural Employment Guarantee Act
NRHM	National Rural Health Mission
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PAG	Principal Accountant General
PCCE	Per Capita Capital Expenditure
PCDE	Per Capita Development Expenditure
PCSSE	Per Capita Social Sector Expenditure
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRE	Plan Revenue Expenditure
RE	Revenue Expenditure
RE	Revised Estimates
RGGVY	Rajiv Gandhi Grameen Vidyutikaran Yojana
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report

Glossary of Abbreviations

SGRY	Sampoorna Grameen Rozgar Yojana
SGSY	Swaranjayanti Gram Swarozgar Yojana
SSA	Sarva Shiksha Abhiyan
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax