



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India**

on

STATE FINANCES

for the year ended 31 March 2013



GOVERNMENT OF HARYANA

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

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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 and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of Haryana wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2012-13 vis-à-vis the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and analyses the dominant trends and structural profile of Government's receipts and disbursement.

Based on the audited accounts of the Government of Haryana for the year ended 31 March 2013 and additional data collated from several sources such as the Economic Survey brought out by the State government and Census, this report provides an analytical review of the Annual Accounts of the State government in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Haryana Government's fiscal position as on 31 March 2013. It provides an account of time series of receipts and disbursement, market borrowings, quality of expenditure, financial analysis of government expenditure and investment, debt sustainability and the fiscal imbalances.

Chapter II is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations. It elaborates on financial accountability and budget management, deficiencies in working of treasuries and outcome of review of selected grants.

Chapter III is an inventory of the Haryana Government's compliance with various reporting requirements and financial rules.

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 indicated increasing trends since 2008-09. During 2012-13, revenue, fiscal and primary deficit increased to ₹ 4,438 crore, ₹ 10,362 crore and ₹ 5,618 crore from ₹ 2,082 crore, ₹ 6,557 crore and ₹ 4,218 crore respectively in 2008-09. As against the recommendation of Thirteenth Finance Commission that the revenue deficit is to be brought down to zero by 2011-12 and is to be maintained at zero till 2014-15, the revenue deficit increased further during the year.

Interest payments: Interest payments (₹ 4,744 crore), increased by 19 *per cent* during the year over 2011-12 and were higher than the projections made in the

Fiscal Correction Path (₹ 4,620 crore) and the limit fixed by Thirteenth Finance Commission (₹ 4,616 crore) but was within the projections made in the Medium Term Fiscal Policy Statement (₹ 5,112 crore).

Non-Plan expenditure: Revenue expenditure (₹ 38,072 crore) was 86 *per cent* of the total expenditure (₹ 44,356 crore) and the Non-Plan component (₹ 28,616 crore) was 75 *per cent* of revenue expenditure which was higher than the normative assessment of the Thirteenth Finance Commission (₹ 20,360 crore) and the projection of Fiscal Correction Path (₹ 27,410 crore).

Incomplete projects: Sixty six infrastructural projects scheduled for completion between December 2007 and March 2013, were incomplete. Time and cost overruns of these incomplete projects need to be reduced so as to ensure value for money.

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, as against interest outgo in the range of 7.82 to 9.86 *per cent*. The Government may consider avenues for improving the rate of return on investments.

Debt sustainability: The State's total liability including guarantees and letter of comfort in 2012-13 was ₹ 91,500 crore working out to 25.89 *per cent* of the Gross State Domestic Product (GSDP) which exceeded the prescribed parameters of the FRBM Act 2005 that the total outstanding debt should not exceed 22.7 *per cent* of the estimated GSDP for the year. The government may consider taking adequate efforts to contain the total liability within the parameters laid down by FRBM Act.

Oversight of funds transferred directly from Government of India to the State implementing agencies: GOI directly transferred ₹ 1,979.71 crore to State implementing agencies during the year, registering decrease of ₹ 30 crore (1.49 *per cent*) in comparison to previous year. Since these funds do not pass through the State Budget, the Finance Accounts do not present a complete picture of fund flow of Central government resources into the State.

Chapter II

Financial management and budgetary control:

The State had a overall savings of ₹ 10,982.48 crore after offsetting excess of ₹ 428.10 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. There were both instances of inadequate provision of funds and unnecessary or excessive re-appropriations. Rush of expenditure at the end of the financial year was also noticed. 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. 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:

Inordinate delays occurred in furnishing utilization certificates for the loans and grants to various institutions. Submission of Annual Accounts by autonomous bodies and departmentally managed commercial undertakings were delayed. In cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc., departmental action was pending for long period. Internal controls should be strengthened to prevent losses and misappropriation in future. Substantial amounts of receipts and expenditure were classified under omnibus minor head '800-Other Receipts/Expenditure' during 2012-13 which should be avoided for greater transparency in financial reporting.

Chapter I

Finances of the State Government

Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2012-13 and analyses changes observed in the movement of 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 methodologies adopted for assessment of the fiscal position are given in *Appendix 1.3*.

1.1 Profile of State

Haryana is an agrarian State with 21 districts, eight of which are part of the National Capital Region. The State is located near national capital. It is the 20th of the largest States in terms of geographical area (44,212 sq km) and 17th by population. The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a decadal growth of 19.9 *per cent*. The percentage of population below the poverty line was 11.16 lower than the all-India average. The State's Gross State Domestic Product (GSDP) in 2012-13 at current prices was ₹ 3,53,440 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 76.64 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State as per Economic Survey of Haryana for 2012-13 issued by Economic and Statistical Analysis department is ₹ 1,23,554 against the country's average of ₹ 68,747.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP is an important indicator of standard of living of the State's population. The trends in the annual growth of India's GDP and GSDP of Haryana at current prices

are indicated below:

Year	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP (₹ in crore)	56,30,063	64,77,827	77,95,313	89,74,947	100,28,118
Growth rate of GDP (Percentage)	12.9	15.1	20.3	15.1	11.7
State's GSDP (₹ in crore)	1,82,522	2,23,600	2,65,033	3,07,606	3,53,440
Growth rate of GSDP (Percentage)	20.4	22.51	18.53	16.06	14.9

(Annual growth rate of GSDP at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana, Figures of GSDP for 2010-11 are on Provisional Estimates, 2011-12 are Quick and 2012-13 are Advance Estimates. Figures of India's GDP obtained from the Economic Survey 2012-13, figures of 2010-11 are first revised estimates, figures of 2011-12 are second revised estimates and figures of 2012-13 are advance estimates.)

1.1.1 Summary of Fiscal Transactions

The summary of the State Government's fiscal transactions during the current year (2012-13) *vis-à-vis* the previous year (2011-12) is given in **Table 1.1**.

Table 1.1 : Summary of Fiscal operations in 2012-13

(₹ in crore)

Receipts	2011-12	2012-13	Disbursements	2011-12	2012-13		
					Non Plan	Plan	Total
Section-A: Revenue							
Revenue receipts	30,557.59	33,633.53	Revenue expenditure	32,014.89	28,615.73	9,455.99	38,071.72
Tax revenue	20,399.46	23,559.00	General Services	10,219.83	11,817.41	79.34	11,896.75
Non-tax revenue	4,721.65	4,673.15	Social Services	12,641.67	7,666.10	6,850.25	14,516.35
Share of Union Taxes/ Duties	2,681.55	3,062.13	Economic Services	9,053.97	9,030.33	2,526.40	11,556.73
Grants from Government of India	2,754.93	2,339.25	Grants-in-aid and Contributions	99.42	101.89	-	101.89
Section-B: Capital and others							
Misc. Capital Receipts	9.24	10.81	Capital Outlay	5,372.34	1,570.54	4,191.30	5,761.84
Recoveries of Loans and Advances	294.12	349.38	Loans and Advances disbursed	627.07	237.79	284.20	521.99
Public Debt receipts	10,766.83	15,213.54	Repayment of Public Debt	4,037.14	-	-	5,951.37
Contingency Fund	167.52	-	Contingency Fund	167.52	-	-	-
Public Account receipts	19,259.75	22,708.90	Public Account disbursements	17,051.18	-	-	21,073.88
Opening Cash Balance	376.84	2,161.75	Closing Cash Balance	2,161.75	-	-	2,697.11
Total	61,431.89	74,077.91	Total	61,431.89			74,077.91

(Source: Finance Accounts for the respective years)

Appendix 1.5 provides details of receipts and disbursements as well as the overall fiscal position during the current year.

The following are the major changes in fiscal transactions during 2012-13 over the previous year:

- Revenue receipts increased by ₹ 3,076 crore (10 per cent) as tax revenue increased by ₹ 3,160 crore (15 per cent) and share of union taxes and

duties from the Government of India (GOI) by ₹ 381 crore (14 *per cent*). Grants-in-aid from GOI decreased by ₹ 416 crore (15 *per cent*) and non-tax revenue by ₹ 49 crore (one *per cent*) over 2011-12. The State's own tax revenue fell short by 3.74 *per cent* and 1.32 *per cent* of targets fixed under Fiscal Correction Path (FCP) (₹ 24,475 crore) and projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 23,873 crore) respectively but was higher by 1.75 *per cent* of the target fixed by Thirteenth Finance Commission (ThFC) (₹ 23,154 crore). The non-tax revenue (₹ 4,673 crore) fell short by 69 *per cent*, five *per cent* and 2.7 *per cent* of the target fixed by ThFC (₹ 14,981 crore), projection made in FCP (₹ 4,915 crore) and MTFPS (₹ 4,805 crore) respectively for the year 2012-13 (*Appendix 1.6*).

- Revenue expenditure increased by ₹ 6,057 crore (19 *per cent*) as a result of increase in expenditure on 'social services' (₹ 1,875 crore), 'economic services' (₹ 2,503 crore) and 'general services' (₹ 1,677 crore). The Non-Plan Revenue expenditure (NPRE) (₹ 28,616 crore) was higher by ₹ 1,206 crore (four *per cent*) and ₹ 8,256 crore (41 *per cent*) than the projections made in FCP (₹ 27,410 crore) and the normative assessment in ThFC (₹ 20,360 crore) respectively (*Appendix 1.6*).
- Capital expenditure increased by ₹ 390 crore (7 *per cent*) mainly on account of increase in expenditure on 'economic services' (₹ 295 crore) and 'social services' (₹ 79 crore).
- Recovery of loans and advances increased by ₹ 55 crore (19 *per cent*) during 2012-13.
- Public debt receipts and repayments increased by ₹ 4,447 crore (41 *per cent*) and ₹ 1,914 crore (47 *per cent*) respectively, resulting in net increase of ₹ 2,533 crore in public debt receipts.
- Public account receipts increased from ₹ 19,260 crore in 2011-12 to ₹ 22,709 crore in 2012-13 and their disbursements also increased from ₹ 17,051 crore in 2011-12 to ₹ 21,074 crore in 2012-13.
- The cash balance of ₹ 2,697 crore at the close of 2012-13 increased by ₹ 535 crore over the previous year.

1.1.2 Review of the fiscal situation

Fiscal reforms path in Haryana

In Haryana, fiscal reforms and consolidation were brought to the forefront with the State Government enacting of the Fiscal Responsibility and Budget Management (FRBM) Act, 2005 on 6 July, 2005 as per recommendations of

12th Finance Commission with an objective to eliminate revenue deficit and reduce fiscal deficit within prescribed limit. The FRBM Act was further amended as per guidelines received from GOI, from time to time. The ThFC recommended the State Government for attaining zero revenue deficit target from 2011-12 and maintaining the same till 2014-15, limiting the fiscal deficit to three *per cent* of GSDP from 2010-11 and maintaining the same till 2014-15 and limiting the outstanding debt as percentage of GSDP by 22.4 *per cent* in 2010-11, 22.6 *per cent* in 2011-12 and 22.7 *per cent* in 2012-13.

Major fiscal variables provided in the budget based on recommendations of the ThFC and as targeted in the FRBM Act of the state, are shown in **Table 1.2**.

Table 1.2 : Variations in major fiscal variables from projections

Fiscal variables	2012-13						
	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Percentage variation of actuals over		
					Targets of FRBM Act	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Zero	(-) 2,456	(-) 2,456	(-) 4,438	-	(-) 1,982 (81 <i>per cent</i>)	(81 <i>per cent</i>)
Fiscal Deficit/GSDP (In <i>per cent</i>)	3	2.06 (₹ 7,597 crore)	2.06	2.93	(-) 0.07	0.87	0.87
Ratio of total outstanding debt of the Government to GSDP (In <i>per cent</i>)	22.7	16.36 (₹ 60,437 crore)	16.36	18.33	(-) 4.37	1.97	1.97

The revenue deficit (₹ 4,438 crore) and fiscal deficit (2.93 *per cent*) of GSDP for the year 2012-13 were higher than the projection made in budget and MTFPS but fiscal deficit was within limit of 3 *per cent* of GSDP prescribed under FRBM Act.

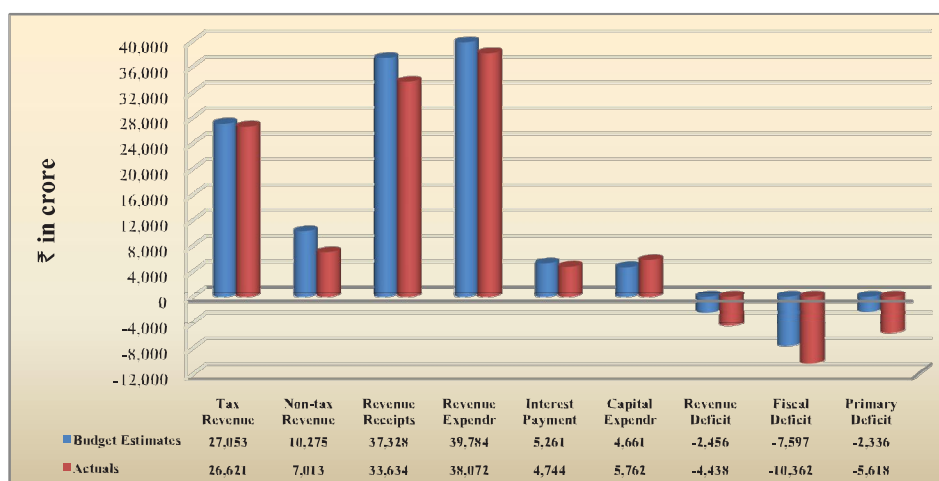
The total outstanding debt projected at 22.7 *per cent* and 16.36 *per cent* of GSDP as per FRBM Act and budget respectively for the year 2012-13 was within limit at 18.33 *per cent* of GSDP in the current year.

1.1.3 Budget estimates and actual

The budget papers provide estimates of revenue and expenditure for a particular fiscal year. The estimation of revenue and expenditure should be made as accurately as possible so that variations can be analysed to find out the genuine causes.

The Budget estimates and actual for some important fiscal parameters are given in **Chart 1.1**.

Chart 1.1: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2012-13



As against the targeted revenue receipt of ₹ 37,328 crore, the actual revenue receipts were ₹ 33,634 crore (90 *per cent*). The collection under non-tax revenue was only ₹ 7,013 crore (69 *per cent*) against the anticipated receipt of ₹ 10,275 crore mainly due to lesser Grants-in-Aid receipt from GOI which was only ₹ 2,340 crore (43 *per cent*) against the anticipation of ₹ 5,470 crore. The actual revenue expenditure (₹ 38,072 crore) was within the budget provision of ₹ 39,784 crore. Although the interest payments (₹ 4,744 crore) were kept within estimated projection (₹ 5,261 crore), the capital expenditure (₹ 5,762 crore) was not restricted to its estimation (₹ 4,661 crore) and exceeded by ₹ 1,101 crore (19 *per cent*). The Government could not maintain the estimated revenue deficit (₹ 2,456 crore), fiscal deficit (₹ 7,597 crore) and primary deficit (₹ 2,336 crore) as these increased to ₹ 4,438 crore, ₹ 10,362 crore and ₹ 5,618 crore, respectively during the year.

1.1.4 Gender budgeting

The State Government has introduced some schemes exclusively for women in the budget. Some of them are detailed in **Table 1.3**.

Table 1.3 : Schemes for the women – budget estimates and expenditure incurred during 2012-13

(₹ in crore)

Sr. No.	Scheme	Budget Estimate	Actual Expenditure
1.	Indira Gandhi Priyadarshini Vivah Shagun Yojana	81.96	81.96
2.	Ladli – Social security pension scheme for families having only girl/girls child	13.53	13.53
3.	Widow pension	430.42	430.42
4.	Rajiv Gandhi scheme for empowerment of adolescent girls	7.38	7.38
5.	Insurance of anganwari workers/ helpers	3.98	3.98
6.	Apni beti apna dhan (Ladli)	69.82	69.82
7.	Adolsecent girls scheme	1.47	1.47
8.	Protection of women from domestic violence - setting up of cells	0.86	0.86
9.	Home cum training centres for destitute women and widows	1.50	1.50
10.	Assistance for women co-operatives	0.68	0.68

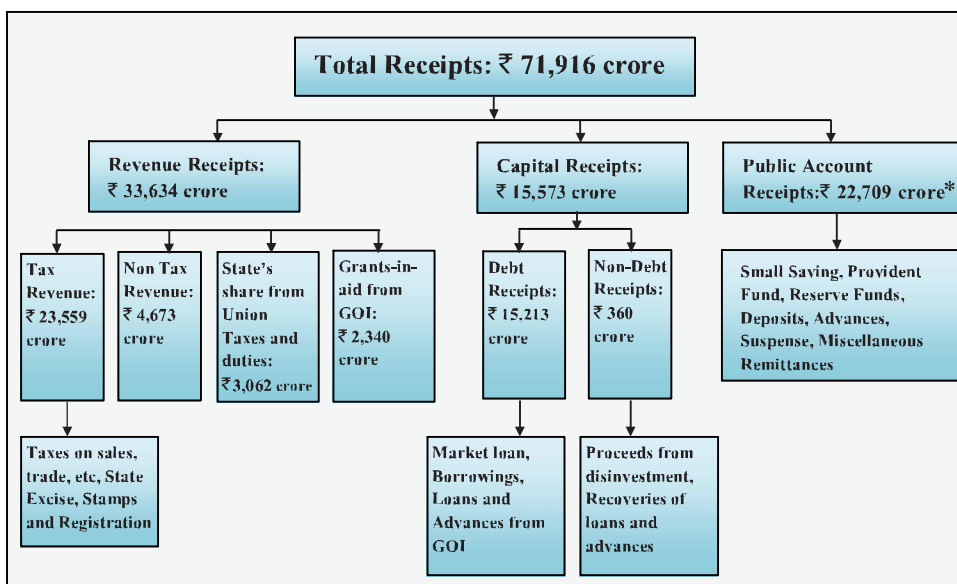
(Source : Detailed Appropriation Accounts for 2012-13)

1.2 Resources of the State

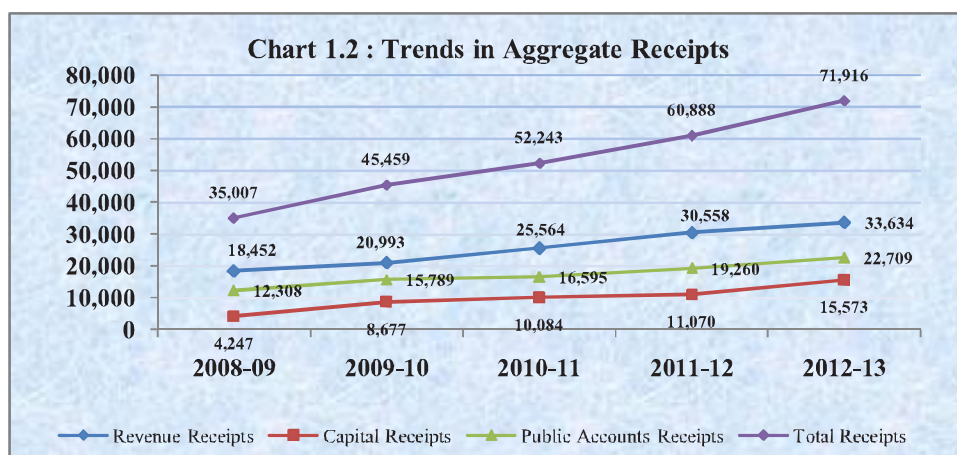
1.2.1 Resources of the State as per Finance Accounts 2012-13

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, 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 Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2008-13, the **Chart 1.3** depicts the composition of resources of the State during the current year.

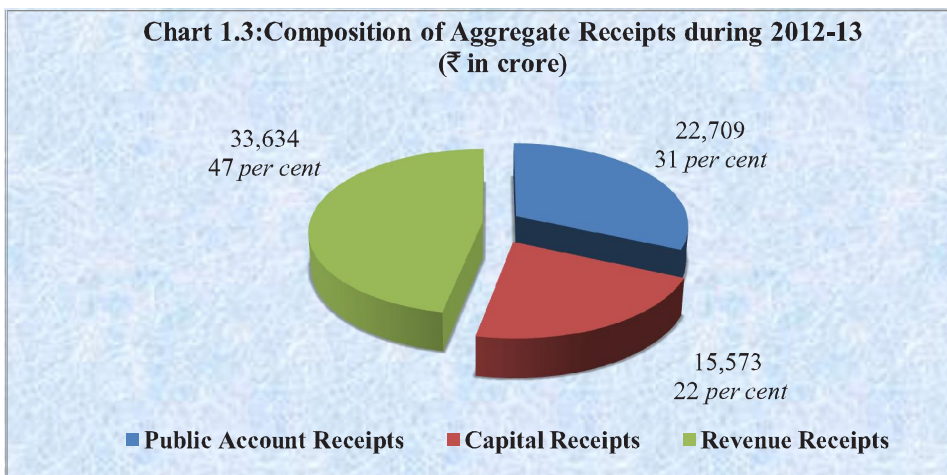
Following flow chart shows the components and sub component of the resources



* This does not include disbursements.



(Source: State Finance Accounts of the respective years)



The total receipts of the Government increased by ₹ 36,909 crore, (105 per cent) from ₹ 35,007 crore in 2008-09 to ₹ 71,916 crore in 2012-13. Revenue receipts increased by ₹ 15,182 crore (82 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 11,326 crore (267 per cent) and Public Account receipts increased by ₹ 10,401 crore (85 per cent) during the same period. The share of revenue receipts in the total receipts decreased from 53 per cent in 2008-09 to 47 per cent in 2012-13. The share of the Public Accounts decrease from 35 to 31 per cent whereas the share of capital receipts including debt increased from 12 per cent to 22 per cent during the same period.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

Government of India has been transferring funds directly to State implementing agencies for the implementation of various schemes/programmes in the social and economic sectors. As these funds are not routed through the State Budget/State Treasury System, Annual Finance Accounts do not capture these funds. Funds directly transferred to State implementing agencies during 2012-13 towards various programmes are presented in Table 1.4.

Table 1.4: Funds transferred directly to State Implementing Agencies
(₹ in crore)

Sr. No.	Programme/Scheme	Implementing Agency in the State	Central Share	
			2011-12	2012-13
1.	Members of Parliament Local Area Development Scheme	District Rural Development Agency (DRDA)	35.86	63.57
2.	Mahatma Gandhi National Rural Employment Guarantee Scheme	DRDA	316.74	380.57
3.	Indira Awas Yojana	DRDA	80.61	80.27
4.	Swaranjayanti Gram Swarojgar Yojana	DRDA	34.94	31.24
5.	Desert Development Programme	DRDA	33.26	17.01
6.	Integrated Wasteland Development Programme	DRDA	5.87	2.64
7.	District Rural Development Agency (Administration)	DRDA	23.08	22.54
8.	Backward Region Grant Fund	DRDA	26.60	23.92
9.	Sarva Shiksha Abhiyan	Shiksha Sadan Society	767.96	694.28
10.	National Programme for Education of Girls at Elementary Level	Shiksha Sadan Society	1.72	2.30
11.	Kasturba Gandhi Bal Vidyalya	KGBV	2.26	3.72
12.	National Rural Health Mission	Haryana State Health and Family Welfare Society	276.10	282.54
13.	National Horticulture Mission	NA	76.39	90.82
14.	Pradhan Mantri Gram Sadak Yojana	DRDA	61.00	36.49
15.	Mid Day Meal	Shiksha Sadan Society	267.32	247.80
	Total		2,009.71	1,979.71

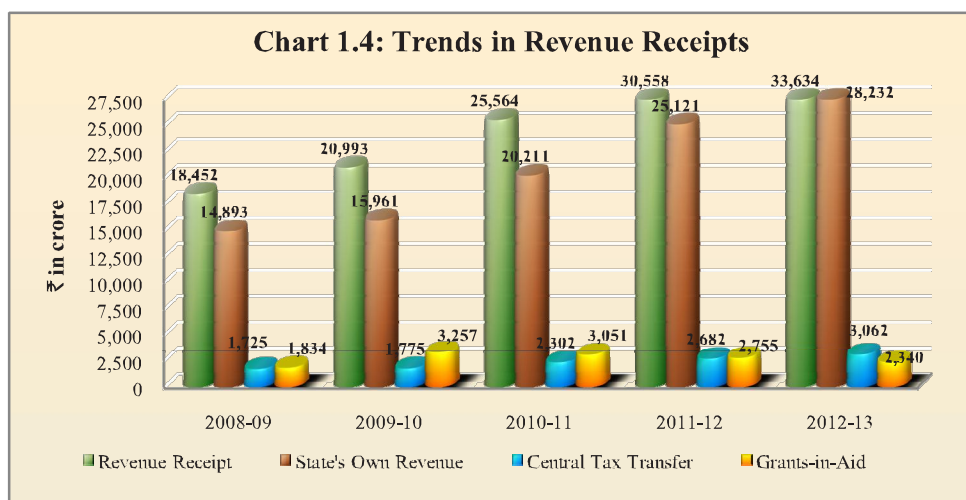
(Source: Information supplied by concerned departments and Finance Accounts)

It may be seen that the funds transferred directly to the State implementing agencies (Central share) decreased by ₹ 30 crore during 2012-13. The decrease was mainly under Pradhan Mantri Gram Sadak Yojana : ₹ 24.51 crore (40 per cent), Sarva Shiksha Abhiyan: ₹ 73.68 crore (10 per cent), Mid Day Meal: ₹ 19.52 crore (7.3 per cent) and Desert Development Programme :

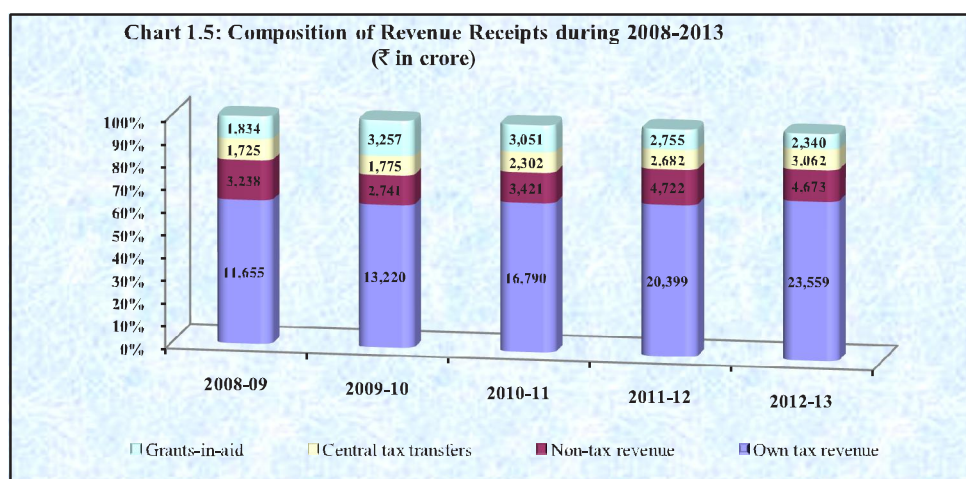
₹ 16.25 crore (49 *per cent*). However, the transfer of funds mainly increased under Mahatma Gandhi National Rural Employment Guarantee Scheme by ₹ 63.83 crore (20 *per cent*) and under Members of Parliament Local Area Development Scheme by ₹ 27.71 crore (77 *per cent*).

1.3 Revenue Receipts

Statement 11 of the Finance Accounts details the 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 2008-13 are presented in **Appendix 1.4** and also depicted in **Charts 1.4 and 1.5** respectively.



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



The revenue receipts of the State increased by 82 *per cent* during the period from 2008-09 to 2012-13. The State's own revenue increased by 90 *per cent*, the grants-in-aid from GOI increased by 28 *per cent* and the central tax transfers increased by 78 *per cent* during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue

increased from 81 *per cent* in 2008-09 to 84 *per cent* in 2012-13. The share of grants-in-aid from GOI decreased from 10 *per cent* in 2008-09 to seven *per cent* in 2012-13.

During 2003-04 to 2011-12, the compound annual growth rate of revenue receipts at 15.21 *per cent* was less than the growth rate of general category states (17.48 *per cent*). This growth rate for the period 2003-04 to 2012-13 decreased to 14.61 *per cent* (**Appendix 1.1**). The trends in revenue receipts relative to GSDP are given in **Table 1.5**.

Table 1.5 : Trends in Revenue Receipts relative to GSDP

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	18,452	20,993	25,564	30,558	33,634
Rate of growth of RR (<i>per cent</i>)	(-)6.58	13.77	21.77	19.54	10.07
R R/GSDP (<i>per cent</i>)	10.11	9.39	9.65	9.93	9.52
Buoyancy Ratios					
Revenue Buoyancy with respect to GSDP	(-)0.322	0.612	1.175	1.216	0.676
State's Own Tax Buoyancy with respect to GSDP	0.016	0.597	1.457	1.338	1.040
Revenue Buoyancy with reference to State's own taxes	(-)20.65	1.03	0.81	0.91	0.65
State's GSDP (₹ in crore)	1,82,522	2,23,600	2,65,033	3,07,606	3,53,440
Growth rate of GSDP (Percentage)	20.4	22.51	18.53	16.06	14.90

The growth rate of revenue receipts which was negative in 2008-09 increased to 21.77 *per cent* in 2010-11 but decreased thereafter to 10.07 *per cent* in 2012-13. The percentage ratio of revenue receipts to GSDP also decreased from 10.11 in 2008-09 to 9.52 in 2012-13. The State's own tax buoyancy with reference to GSDP increased from 0.016 in 2008-09 to 1.457 in 2010-11 but decreased thereafter to 1.040 during 2012-13. The revenue buoyancy with reference to the GSDP also increased from (-) 0.322 in 2008-09 to 1.216 in 2011-12 but decreased to 0.676 in 2012-13. The revenue buoyancy with reference to own tax revenue decreased from 1.03 in 2009-10 to 0.65 in 2012-13.

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, the State's performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The States actual tax and non tax receipts for the year 2012-13 vis-a-vis assessment made by ThFC and MTFPS are given in the **Table 1.6**.

Table 1.6 : Actual tax and non-tax receipts vis-à-vis assessment made by ThFC and MTFP

(₹ in crore)

	ThFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					ThFC projection	Budget estimates	MTFPS projection
Tax revenue	23,154	23,873	23,873	23,559	1.75	(-) 1.32	(-) 1.32
Non tax revenue	14,981	4,805	4,805	4,673	(-) 68.81	(-) 2.73	(-) 2.73

The actual collection under State's own tax revenue was 1.75 *per cent* above the projections made by ThFC but fell short by 1.32 *per cent* to the projections made in budget estimates and MTFP. The actual receipts under non-tax revenue fell short by 69 and 2.73 *per cent* than the projections made by ThFC, budget estimates and MTFPS respectively.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.7** and **Chart 1.6** depicts the trends in various components of own tax revenue of the State during 2008-13.

Table 1.7: Components of State's own resources

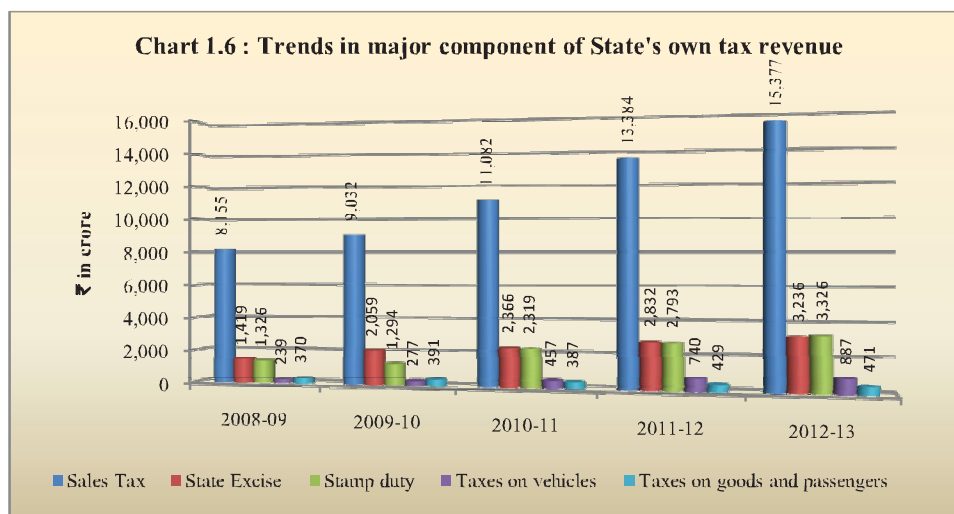
(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13
Taxes on sales, trades, etc.	8,154.73	9,032.33 (11)	11,082.01 (23)	13,383.69 (21)	15,376.58 (15)
State excise	1,418.53	2,059.02 (45)	2,365.81 (15)	2,831.89 (20)	3,236.48 (14)
Taxes on vehicles	239.30	277.07 (16)	457.36 (65)	740.15 (62)	887.30 (20)
Stamp duty and Registration fees	1,326.39	1,293.56 (-2)	2,319.28 (79)	2,793.00 (20)	3,326.25 (19)
Land revenue	8.58	9.45 (10)	10.02 (6)	10.95 (9)	12.98 (19)
Taxes on goods and passengers	370.29	391.45 (6)	387.14 (-1)	429.32 (11)	470.76 (10)
Other taxes ¹	137.46	156.70 (14)	168.75 (3)	210.46 (31)	248.67 (18)
Total	11,655.28	13,219.58 (13)	16,790.37 (27)	20,399.46 (22)	23,559.02 (15)

(The percentage increase over previous year is shown in parenthesis)

(Source: Finance Accounts for the respective years)

¹ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.



(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹11,904 (102 *per cent*) during 2008-13. All the major taxes and duties recorded increase in the tax revenue but the sales tax, state excise, stamp duty and taxes on vehicles were major contributors for the increase.

During 2003-04 to 2011-12, the compound annual growth rate of tax revenue was 15.71 *per cent* which was less than the growth rate of general category states (17.44 *per cent*). This growth rate for the period 2003-04 to 2012-13 decreased to 15.67 *per cent* (**Appendix 1.1**). The State's own tax revenue was less than the projections made by the Government in its FCP (₹ 24,475 crore) and the projection in MTFPS (₹ 23,873 crore).

1.3.1.2 Non tax revenue

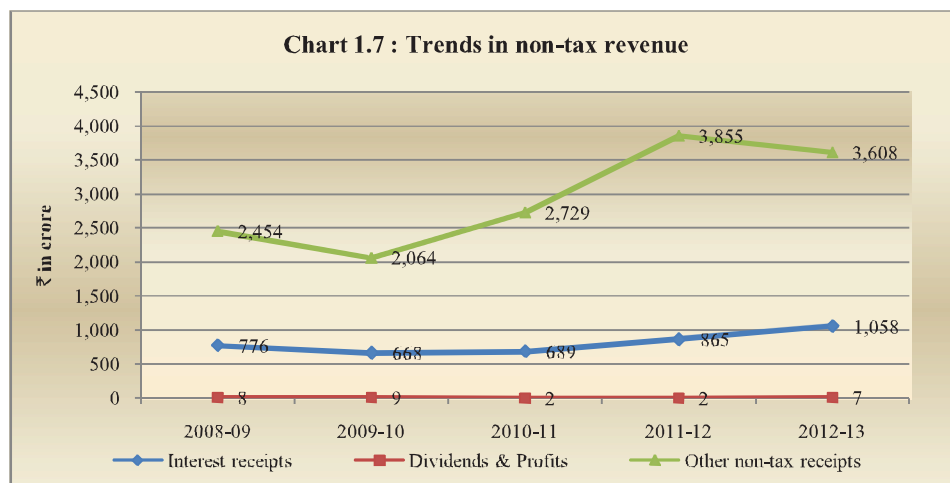
Growth of non-tax revenue during five years (2008-13) is given in **Table 1.8** and **Chart 1.7** depicts the trends in various components of non-tax revenue of the State during 2008-13.

Table 1.8 : Growth of non-tax revenue during 2008-13 (₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13
Interest receipts	776.28	667.88	689.34	864.96	1,058.21
		(-14)	(3)	(25)	(22)
Dividends and Profits	8.27	9.60	2.48	1.64	7.05
		(16)	(-74)	(-34)	(330)
Other non-tax receipts	2,453.90	2,064.45	2,729.11	3,855.05	3,607.89
		(-16)	(32)	(41)	(-6)
a) Major and medium Irrigation	74	219	202	583	139
b) Road Transport	645	700	762	853	1,000
c) Urban Development	885	134	975	1039	991
d) Education	156	285	270	296	385
e) Non-ferrous mining and metallurgical industries	196	247	83	76	76
Total	3,238.45	2,741.39	3,420.93	4,721.65	4,673.15
		(-15)	(25)	(38)	(-1)

(The percentage increase over previous year is shown in parenthesis)

(Source: Finance Accounts for the respective years)



(Source: Finance Accounts for the respective years)

The actual receipts under non-tax revenue increased by ₹ 1,435 crore (44 *per cent*) during 2008-13. Non Tax revenue (₹ 4,673 crore) constituted 14 *per cent* of the total receipt during 2012-13 registering a decrease of ₹ 49 crore (1.03 *per cent*) over the previous year.

1.3.2 Grants in aid from GOI

The grants-in-aid from GOI decreased by ₹ 415.68 crore in 2012-13 over the previous year as shown in Table 1.9.

Table 1.9 : Grants-in-aid received from GOI

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	523.37	1,617.34	1,765.98	1,246.51	851.62
		(209)	(9)	(-29)	(-32)
Grants for State Plan Schemes	731.32	920.37	749.74	674.54	727.75
		(26)	(-19)	(-10)	(8)
Grants for Central Plan Schemes	31.98	50.87	87.79	50.79	44.32
		(59)	(73)	(-42)	(-13)
Grants for Centrally Sponsored Schemes	547.29	668.72	447.11	783.09	715.56
		(22)	(-33)	(75)	(-9)
Total	1,833.96	3,257.30	3,050.62	2,754.93	2,339.25
		(78)	(-6)	(-10)	(-15)

(The percentage increase over previous year is shown in parenthesis)

(Source: Finance Accounts for respective years.)

1.3.3 Central tax transfers

Central tax transfers increased from ₹ 2,682 crore in 2011-12 to ₹ 3,062 crore in 2012-13 as given in Table 1.10.

Table 1.10 : Central tax transfers during 2011-12 and 2012-13

(₹ in crore)

Name of Tax	Recommendation of ThFC	Actuals for 2011-12	Actuals for 2012-13
Corporation Tax	32 <i>per cent</i> of the sharable amount of Central taxes to states	1,055.55	1,100.02
Income Tax		536.17	658.56
Wealth Tax		4.07	1.84
Customs		464.96	508.89
Union Excise Duty		300.88	345.84
Service Tax		319.92	446.98
Total		2,681.55	3,062.13

(Source: Finance Accounts for respective years.)

The ThFC recommended for increasing the States' share of Central Taxes from 30.50 to 32 *per cent*. Accordingly, the State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax was fixed at 1.048 and 1.064 *per cent*, respectively. The share of Union Taxes received during 2012-13 (₹ 3,062.13 crore) was less than the projections made in the estimate (₹ 3,179.90 crore) by ₹ 117.77 crore.

Increase of the State's share of Union Taxes and duties by ₹ 380.58 crore over the previous year was mainly under Corporation Tax (₹ 44.47 crore), Customs Duty (₹ 43.93 crore) Taxes on Income other than Corporation Tax (₹ 122.39 crore) and Service Tax (₹ 127.06 crore) and union Excise Duty (₹ 44.96 crore).

1.3.4 Optimisation of the ThFC grants

The budget estimates made for fulfillment of ThFC recommendations and expenditure incurred during the year 2012-13 are given in **Table 1.11**.

Table 1.11 : Detail of outlay and expenditure against ThFC recommendations
(₹ in crore)

Sr. No.	Name of the Department	Scheme	Approved outlay	Revised outlay	Actual expenditure	Percentage of actual expenditure to revised outlay
1.	Forests	Protection of forests	2.20	2.20	3.60	164
2.	Panchayats	PRI scheme- Augmentation of Traditional Water Sources	231.26	246.39	246.39	100
3.	Electronics and Information Technology	Unique ID to the State citizens under SUIDAI	6.42	6.42	--	--
4.	Science and Technology	Administrative set up of Science and Technology Council/ Grants-in-aid, innovation council, etc.	10.50	10.50	10.50	100
5.	Elementary Education	Elementary Education	46.00	46.00	46.00	100
6.	Medical Education	Mewat Medical College	25.00	35.00	10.00	29
7.	Health	Development of health infrastructure	50.00	100.00	50.00	50
		IMR	--	12.22	--	--
8.	Public Health Engineering	Shiwalik and Southern Haryana	75.00	75.00	38.17	51
		Mewat Development	25.00	25.00	0.90	4
9.	Police Housing	Construction of Police Stations	25.00	25.00	25.00	100
10.	Urban Development	Development works TFC	92.44	95.55	60.81	64
		Fire and Emergency Services (TFC)	25.00	25.00	--	--
11.	Industrial Training	Development of training infrastructure in Mewat	25.00	25.00	7.84	31
	Total		638.82	729.28	499.21	68

(Source: Figures as supplied by Finance Department.)

The actual expenditure of ₹ 499.21 crore was 68 *per cent* of the revised outlay made for fulfillment of recommendations of ThFC.

1.4 Capital Receipts

Capital receipts include recoveries of loans and advances receipts through debt i.e. internal and from GOI and miscellaneous capital receipts The capital receipts during five years (2008-13) are detailed in **Table 1.12**.

Table 1.12 : Trends in growth and composition of receipts

(₹ in crore)

Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts (CR)	4,246.66	8,677.60	10,083.78	11,070.19	15,573.73
Miscellaneous Capital Receipts	6.80	9.39	8	9.24	10.81
Recovery of Loans and Advances	351.80	212.84	233.05	294.12	349.38
Public Debt Receipts	3,888.06	8,455.37	9,842.73	10,766.83	15,213.54
Rate of growth over the previous year (per cent)					
Of debt capital receipts		117	16	9	41
Of non-debt capital receipts		(-) 38	8	26	19
Of GSDP	20.4	22.51	18.53	16.06	14.90
of Capital Receipts		104	16	10	41

(Source: Finance Accounts of respective years)

1.4.1 Proceeds from disinvestment

During the year 2012-13 net proceeds from capital disinvestment were ₹ 10.81 crore which is 16.99 *per cent* more than the previous year (₹ 9.24 crore).

1.4.2 Recoveries of loans and advances

During the year loans and advances amounting to ₹ 349.38 crore were recovered. Out of total outstanding loans and advances of ₹ 3,488.48 crore as on 31 March 2013, loans and advances of ₹ 176.30 crore were recoverable from a non working company Haryana State Minor Irrigation (Tube wells) Corporation Ltd. (HSMITC) Chandigarh.

1.4.3 Debt receipts from internal sources

An amount of ₹ 15,162.39 crore was received as internal debt receipts during 2012-13 which was ₹ 4,493.28 crore (42 *per cent*) more than previous year. Loans of ₹ 9,330 crore as market loans, ₹ 5,158.23 crore from financial institutions and banks and ₹ 674.16 crore from National Small Savings Funds were raised during 2012-13.

1.4.4 Loans and Advances from GOI

Total loans and Advances from GOI decreased by ₹ 75.54 crore from ₹ 2,053.27 crore in 2011-12 to ₹ 1,977.73 crore in 2012-13. The loans of ₹ 51.15 crore were received from GOI and repayment of ₹ 126.69 crore was made during the year.

1.5 Public Accounts Receipts

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 Public Account

set up under Article 266(2) of the Constitution of India and are not subject to vote by the State Legislature. The balance after disbursements is fund available with the Government for use.

Table 1.13 : Details of balance in Public Accounts during the period 2008-09 to 2012-13

(₹ in crore)					
Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Public Account Receipts					
a. Small Savings, Provident Fund etc.	6,609.43	7,471.36	8,219.16	8,937.68	9,395.64
b. Reserve Fund	1,519.42	1,839.94	1,786.37	2,152.24	2,712.91
c. Deposits and Advances	2,220.85	2,747.49	3,064.15	3,890.71	4,487.76
d. Suspense and Miscellaneous	(-) 39.61	4.88	(-) 45.25	37.48	129.46
e. Remittances	(-) 6.93	(-) 289.88	15.20	230.08	157.48
Total	10,303.16	11,772.91	13,039.63	15,248.19	16,883.25

(Source: Finance accounts of respective years)

Balance under Public Accounts increased by ₹ 6,580 crore (64 per cent) over a period of five years (2008-13).

1.6 Application of Resources

The application of resources are analysed under various headings such as growth and composition of expenditure, revenue expenditure, committed expenditure, expenditure on salaries, interest payments, subsidies, pension payments and expenditure on flagship schemes in the succeeding paragraphs.

1.6.1 Growth and Composition of Expenditure

Chart 1.8 presents the trends in total expenditure over a period of the last five years (2008-13) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Chart 1.9 and 1.10** for the year 2008-09 to 2012-13.

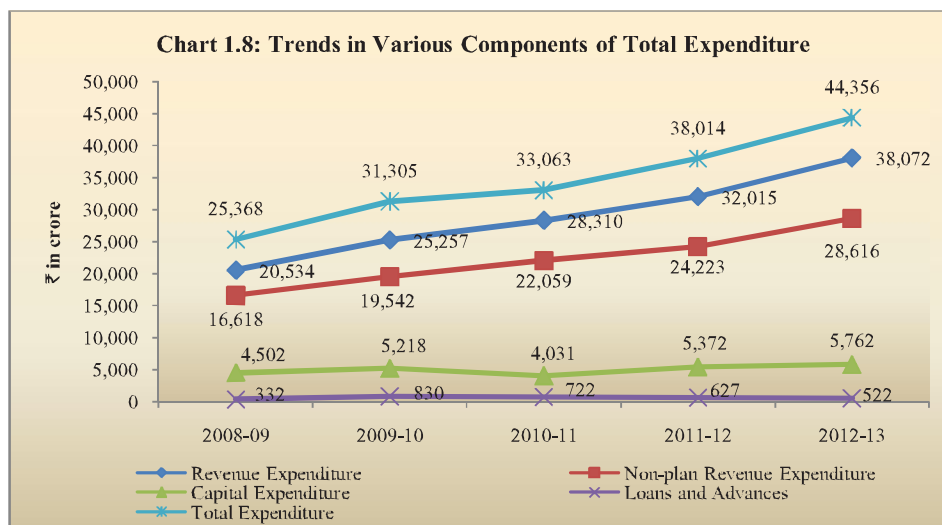


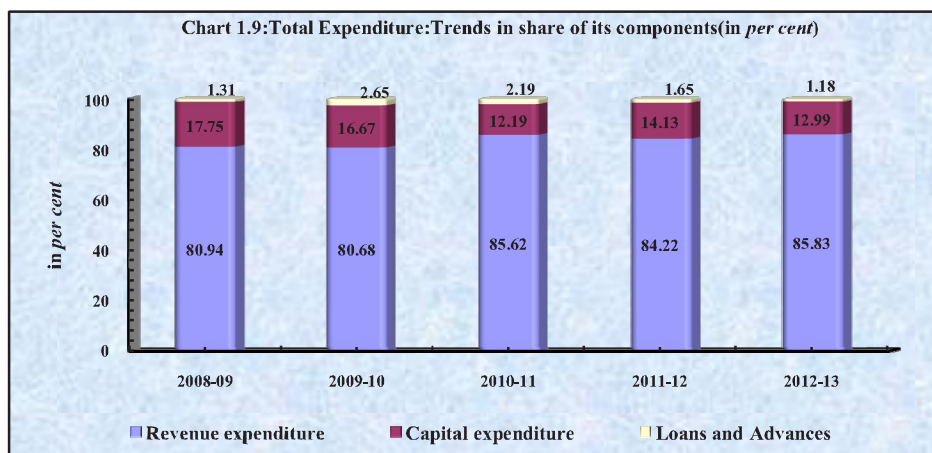
Table 1.14 presents the growth of capital expenditure over five years (2008-13).

Table 1.14 : Growth of Capital Expenditure

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Expenditure	4,502	5,218	4,031	5,372	5,762
Growth rate (per cent)	31	16	(-)23	33	7
Percentage of total expenditure	17.75	16.67	12.19	14.13	12.99

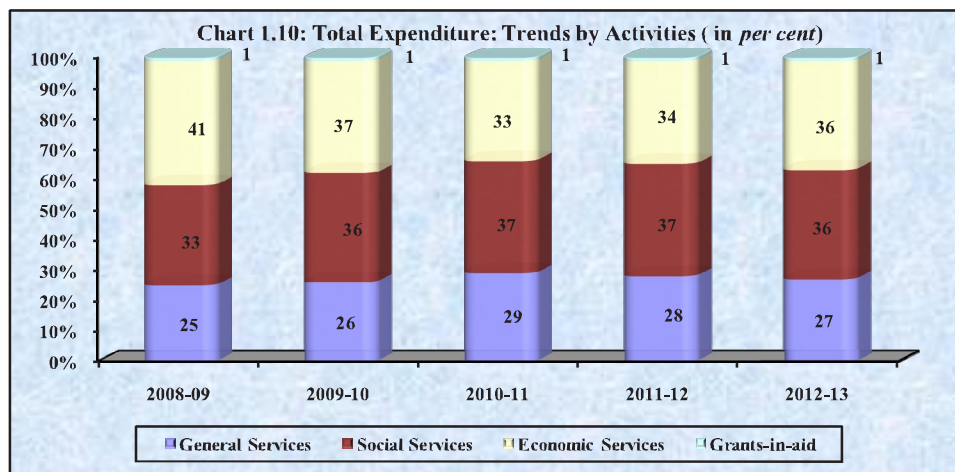
Total expenditure increased by 75 per cent over a period of five years (2008-13). It increased by 17 per cent over the previous year. The share of Plan and Non Plan expenditure was in the ratio of 31 per cent and 69 per cent. During this period, revenue expenditure increased by 85 per cent and capital expenditure by 28 per cent. Disbursement of Loans and advance also increased by 57 per cent during the period from 2008-09 to 2012-13.



(Source: Finance Accounts of respective years)

The Share of revenue expenditure in total expenditure increased from 80.94 per cent in 2008-09 to 85.83 per cent in 2012-13, while the share of capital

expenditure in total expenditure decreased from 17.75 *per cent* in 2008-09 to 12.99 *per cent* in 2012-13 and also share of Loans and Advances disbursed decreased from 1.31 *per cent* in 2008-09 to 1.18 *per cent* in 2012-13. The ratio of NPRE to total expenditure decreased from 65.50 *per cent* in 2008-09 to 64.51 *per cent* in 2012-13. The ratio of NPRE to GSDP decreased from 9.10 *per cent* in 2008-09 to 8.10 *per cent* in 2012-13.



The movement of relative shares of various components of expenditure indicated that while the share of general services including interest payments and social services increased from 25 and 33 *per cent* in 2008-09 to 27 and 36 *per cent* in 2012-13 respectively, the share of economic services decreased from 41 *per cent* in 2008-09 to 36 *per cent* in 2012-13 while the share of grants-in-aid remained same for the period. The combined share of social and economic services which represented development expenditure also decreased from 74 *per cent* in 2008-09 to 72 *per cent* in 2012-13.

1.6.2 Revenue expenditure

Table 1.15 presents the growth of revenue expenditure over five years (2008-13):

Table 1.15 : Growth of Revenue Expenditure

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue expenditure	20,534	25,257	28,310	32,015	38,072
Growth rate (<i>per cent</i>)	17	23	12	13	19
Percentage to GSDP	11	11	11	10	11
Non-plan Revenue expenditure (NPRE)	16,616	19,542	22,059	24,223	28,616
Percentage of NPRE to revenue expenditure	81	77	78	76	75

Revenue expenditure during 2008-13 increased by ₹ 17,538 crore (85 *per cent*) with the growth rate ranged from 12 to 23 *per cent* but its percentage to GSDP remained almost constant at 11 during the same period.

Revenue expenditure increased by 19 *per cent* from ₹ 32,015 crore in 2011-12 to ₹ 38,072 crore in 2012-13, mainly due to increase in expenditure on economic services (₹ 2,503 crore) and general services (₹ 1,677 crore), on account of more expenditure mainly on pensions (₹ 432 crore) and interest payments (₹ 743 crore). The expenditure on social services also increased by ₹ 1,875 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 735 crore), water supply, sanitation, housing and urban development (₹ 415 crore). The break-up of revenue expenditure into NPRE (75 *per cent*) and Plan revenue expenditure (PRE) (25 *per cent*) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 6,057 crore in revenue expenditure comprised of ₹ 4,393 crore and ₹ 1,664 crore in NPRE and PRE respectively.

The NPRE in 2012-13 at ₹ 28,616 crore was higher than the normative assessment of ThFC (₹ 20,360 crore), projection made in FCP (₹ 27,410 crore) projection of the Government made in its MTFPS (₹ 28,614 crore) (*Appendix 1.6*).

1.6.3 Committed Expenditure

The committed expenditure on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.16** and **Chart 1.11** present the trends in the expenditure on these components during 2008-2013.

Table 1.16 : Components of committed expenditure (₹ in crore)

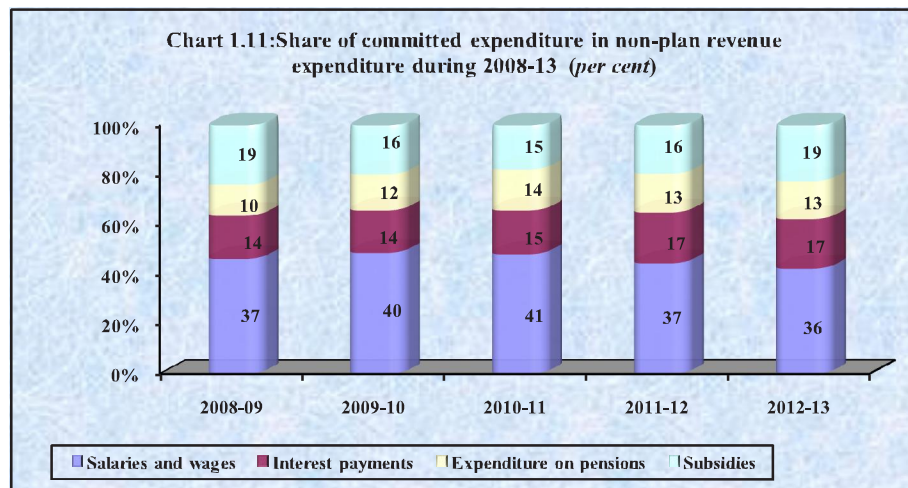
Components of Committed Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget Estimate	Actual
Salaries and wages, Of which	6,546 (35)	8,440 (40)	9809 (38)	9,960 (33)	11,550	11,464* (34)
Non-Plan Head	6,069	7,746	8,974	9,070	10,469	10,280
Plan Head**	477	6,94	835	890	1,081	1,184**
Interest Payments	2,339 (13)	2,737 (13)	3,319 (13)	4,001 (13)	5,261	4,744 (14)
Expenditure on Pensions	1,614 (9)	2,390 (11)	3,094 (12)	3,204 (10)	3,470	3,636 (11)
Subsidies	3,190 (17)	3,089 (15)	3,285 (13)	3,853 (13)	4,348	5,454 (16)
Total	13,689	16,656	19,507	21,018	24,629	25,298

(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 percentage to revenue receipts.

* Includes wages of ₹ 110.49 crore.

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



The total expenditure (₹ 19,734 crore) on salary, interest and pension payments was higher by ₹ 1,664 crore (nine *per cent*) than the projections by the Government in its FCP (₹ 18,070 crore) and consumed 59 *per cent* of the revenue receipts against 51 *per cent* projected in the ThFC. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 88 *per cent* of the NPRES during 2012-13.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 11,464 crore) increased by 75 *per cent* during the period from 2008-09 to 2012-13. During 2003-04 to 2011-12 and 2003-04 to 2012-13, the compound annual growth rate of expenditure on salaries and wages was 15 *per cent* (**Appendix 1.1**). The expenditure on salaries (₹ 11,354 crore) was higher than the projections under State's own FCP (₹ 9,810 crore), assessment by ThFC (₹ 7,253 crore) but was below the projections made in MTFPS (₹ 11,438 crore) (**Appendix 1.6**).

Interest payment

Interest payments (₹ 4,744 crore) increased by 103 *per cent* over a period of five year (2008-13). During 2012-13, there was an increase of ₹ 743 crore (19 *per cent*) over the previous year. The percentage of interest payments to revenue receipts remained almost consistent during 2008-13. Interest payments during 2012-13 were higher than the projections made by the State in its FCP (₹ 4,620 crore) and the assessment made by ThFC (₹ 4,616 crore) but was within the projections in the MTFPS (₹ 5,112 crore) (**Appendix 1.6**). The burden of interest payment increased year by year due to increase in market borrowings and interest rates thereof.

Subsidies

Payment on subsidies increased by ₹ 2,264 crore (71 *per cent*) from ₹ 3,190 crore in 2008-09 to ₹ 5,454 crore in 2012-13, which was 16 *per cent* of the revenue receipts. Out of the total subsidies of ₹ 5,454 crore, ₹ 5,132 crore (94 *per cent*) was for the power and energy sectors. The total subsidy to the power and energy sector was higher than the projection in FCP (₹ 3,650 crore) (*Appendix 1.6*).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Implicit subsidies inter-alia arise when the Government provides social and economic goods/ services at a price lesser than the cost of goods and services to the government. It can be indirect or in kind or take the shape of concessions. Some implicit subsidies extended during 2012-13 are detailed in the **Table 1.17**.

Table 1.17 : Details of some of the implicit subsidy

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate	Expenditure
1.	Interest free loan in lieu of deferred sales tax/VAT	10.00	10.00
2.	Scheme for managing the micro nutrients deficiency in soil	8.00	2.06
3.	Scheme for promotion of sustainable agri strategic initiatives	10.00	9.04
4.	Scheme for integrated horticulture development in Haryana	7.50	8.27
5.	Scheme for establishment of Hi-tech Dairy Units	2.00	1.94
6.	Rebate on rate of interest on short term crop loans advanced by Co-operative Banks	30.40	17.17
7.	Assistance to Dairy Co-operative (Reimbursement of Cess)	3.85	1.73
8.	Loans for construction of Houses under Rural Housing Scheme	3.75	2.63
9.	Loans to Co-operative Sugar Mills – One time settlement of the loans to all Co-operative Sugar Mills	92.00	92.00
10.	Interest free loans to village Panchayat for Revenue Earning Schemes	3.54	2.18
11.	Book Banks – Middle School	9.00	9.00
12.	Providing free bicycle to Scheduled Caste boy students in Class VI	12.00	4.64

(Source: Detailed Appropriation Accounts.)

Pension payments

Pension payments (₹ 3,636 crore) increased by 125 *per cent* during the period from 2008-09 to 2012-13 but its percentage to revenue receipts increased from nine in 2008-09 to 11 in 2012-13. During 2003-04 to 2011-12, the compound annual growth rate of expenditure on pension was 19.59 *per cent* which was reduced to 18.87 *per cent* for the period 2003-04 to 2012-13 (*Appendix 1.1*). The expenditure on pension payments in 2012-13 was higher than the

assessments made by ThFC (₹ 2,347 crore) but was less than the projections made by the Government in its FCP at ₹ 3,640 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.

Flagship schemes: Position of expenditure

Flagship schemes are an integral and critical part of Government of India's commitment towards inclusive development of the nation. The following amounts were released for the flagship schemes by the Central Government, Ministries to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2011-12.

Table 1.18: Expenditure vis-à-vis availability of funds under flagship schemes implemented in Haryana

(₹ in crore)

Sr. No.	Name of the scheme	Opening Balance	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
			GOI	State Share	Other sources including opening balance			
1	National Rural Health Mission	77.10	282.54	96.00	20.00	475.14	365.14	77
2	National Rural Employment Guarantee Act	17.95	349.36	34.40	(-) 19.09	382.62	377.73	99
3	Accelerated Irrigation Benefits Programme	39.23	55.15	57.12	12.11	163.61	109.61	67
4	Indira Awas Yojana	4.46	63.67	20.23	3.88	92.24	80.27	87
5	Sarva Shiksha Abhiyan	156.16	338.10	258.06	—	752.32	654.73	87
6	National Rural Drinking Water Programme (A) Accelerated Rural Water Supply Scheme	43.98	313.41	260.38	—	617.77	529.26	86
	(B) Desert Development Programme	28.81	140.53	—	—	169.34	108.87	64
7	Mid-day Meal Scheme	36.02	178.52	53.46	—	268.00	247.80	93
8	Integrated Child Development Services Scheme	(-) 21.59	317.68	99.28	—	395.37	367.06	93
9	Pradhan Mantri Gram Sadak Yojana	43.73	—	—	3.02	46.75	38.73	83
10	Jawaharlal Nehru National Urban Renewal Mission	28.54	75.01	30.00	9.98	143.53	140.53	98
11	Rajiv Gandhi Gramin Vidyuti Karan Yojana	23.47	—	—	1.91	25.38	15.87	63

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

The utilisation of available funds under the National Rural Health Mission, Desert Development Programme, Accelerated Irrigation Benefits Programme and Rajiv Gandhi Gramin Vidyuti Karan Yojana was between 63 and 77 per cent due to release of funds by GOI in March.

1.6.4 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 2008-09 to 2012-13 is given in **Table 1.19**.

Table 1.19: Financial assistance to local bodies, etc.

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	538.49	446.03	741.79	648.39	1,215.85	1,140.09	(-) 6
Municipal Corporations and Municipalities	464.45	306.24	291.43	894.67	1,125.30	1,274.01	13
Zila Parishads and Other Panchayati Raj Institutions	412.16	366.26	267.83	722.40	977.52	882.65	(-) 10
Development Agencies	268.75	333.48	388.23	480.96	461.89	450.65	(-) 2
Hospitals and other Charitable Institutions	46.80	125.79	211.97	357.67	611.05	580.02	(-) 5
Other	322.72	368.89	322.21	201.92	438.49	320.53	(-) 27
Total	2,053.37	1,946.69	2,223.46	3,306.01	4,830.10	4,647.95	(-) 4
Assistance as percentage of Revenue Expenditure	10	8	8	10		12	

(Source: Information supplied by VLC data)

Financial assistance to local bodies and other institutions increased from ₹ 2,053.37 crore in 2008-09 to ₹ 4,647.95 crore, constituting 12 *per cent* of the revenue expenditure during 2012-13. The increase of ₹ 1,341.94 crore (41 *per cent*) over the previous year was mainly due to increase in assistance to Municipal Corporations and Municipalities (₹ 379.34 crore), Educational Institutions (₹ 491.70 crore) and Hospitals and other Charitable Institutions (₹ 222.35 crore). The assistance to Development Agencies decreased by ₹ 30.31 crore. Against the estimated provision of ₹ 4,830.10 crore, financial assistance of ₹ 4,647.95 crore was released. The decrease in the actual release vis-à-vis the budget estimate to development agencies, educational institutions, hospitals and other charitable institutions, *Zila Parishads* and other *Panchayati Raj* institutions and other institutions ranged between 2 and 27 *per cent*.

1.7 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 (use) and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

To enhance human development the State is required to step up their expenditure on key social services like education, health, etc. **Table 1.20** analyses the fiscal priority and fiscal capacity of the Government with regard

to development expenditure, social sector expenditure and capital expenditure during 2012-13.

Table 1.20 : Fiscal Priority and Fiscal Capacity of the State in 2009-10 and 2012-13

Fiscal Priority of the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/AE
*General Category States ² Average (Ratio) 2009-10	17.06	66.05	35.73	14.96	16.19	4.24
Haryana Average (Ratio) 2009-10	14.00	73.80	36.38	16.67	16.99	3.50
Haryana Average (Ratio) 2012-13	12.55	71.85	35.99	12.99	16.11	3.61
General Category States Average (Ratio) 2012-13	15.93	65.79	32.77	13.23	17.23	4.47
* General Category States exclude three states i.e. Delhi, Goa and Puducherry AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure. # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed. Source for GSDP: Information was collected from the State's Directorate of Economics and Statistics.						

Fiscal Priority:

- Aggregate expenditure of Haryana as a ratio of GSDP was lower in both years 2009-10 and 2012-13 as compared to general category States.
- Government gave adequate fiscal priority to DE in 2009-10 and 2012-13, as its ratio to AE was higher than the average ratio of general category States.
- The ratio of CE to AE was lower than the ratio of general category States in 2012-13.
- The ratio of expenditure on education to AE was lower than general category States in 2012-13.
- The priority given to health in Haryana was lower than in general category States in 2009-10 and 2012-13.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods. Apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of the decline in expenditure on debt

² 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)

fiscal space being created on account of the decline in expenditure on debt servicing in the recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made 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. Development expenditure comprised revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.21** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2008-09 to 2012-13. **Chart 1.12** presents component-wise development expenditure during 2008-13. **Table 1.22** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

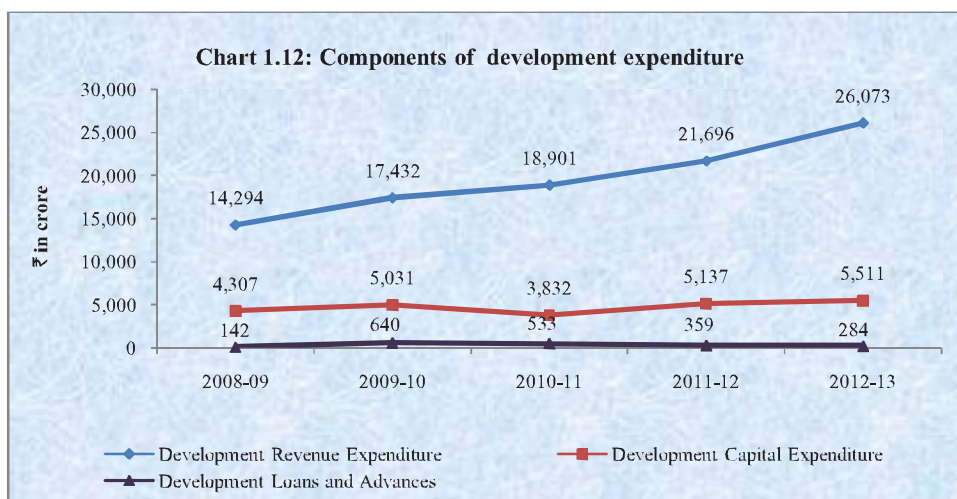
Table 1.21: Development expenditure

(₹ in crore)

Component of development expenditure	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget Estimate	Actual
Development expenditure (a to c)	18,743 (74)	23,103 (74)	23,266 (70)	27,192 (72)	32,235 (71)	31,868 (72)
a. Development revenue expenditure	14,294 (56)	17,432 (56)	18,901 (57)	21,696 (57)	27,283 (60)	26,073 (59)
b. Development capital expenditure	4,307 (17)	5,031 (16)	3,832 (12)	5,137 (14)	4,433 (10)	5,511 (12)
c. Development loans and Advances	142 (1)	640 (2)	533 (1)	359 (1)	519 (1)	284 (1)

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

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



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

Development expenditure increased by 70 per cent during the period from 2008-09 to 2012-13. This expenditure, which constituted 72 per cent of the

total expenditure increased by only ₹ 4,676 crore (17 *per cent*) from ₹ 27,192 crore in 2011-12 to ₹ 31,868 crore in 2012-13. Revenue expenditure constituted 82 *per cent* of development expenditure whereas the share of capital expenditure including loans and advances was only 18 *per cent*. The Developmental capital expenditure increased by 7 *per cent* over previous year. Against the provision of ₹ 32,235 crore, the actual expenditure was ₹ 31,868 crore.

Table 1.22 Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2011-12			2012-13		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M		S&W	O&M
Social Services (SS)						
Education, Sports, Art and Culture	0.012	66.25	0.02	0.017	68.36	0.017
Health and Family Welfare	0.040	62.57	*	0.003	52.39	*
Water Supply, Sanitation, Housing and Urban Development	0.337	19.80	5.52	0.305	19.15	4.844
Total (SS)	0.117	54.84	1.31	0.105	54.28	1.175
Economic Services (ES)						
Agriculture and Allied Activities	0.420	43.99	2.01	0.493	40.77	1.926
Irrigation and Flood Control	0.471	44.04	8.62	0.456	44.13	9.857
Power and Energy	0.182	0.03	-	0.037	0.02	-
Transport	0.388	41.38	3.65	0.380	36.53	3.735
Total (ES)	0.329	22.68	2.27	0.287	19.31	2.157
Total (SS + ES)	0.224	40.79	1.73	0.201	37.89	1.636

(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; * amount negligible

The ratio of capital expenditure on Social Services and Economic Services with reference to the total expenditure decreased from 0.117 and 0.329 in 2011-12 to 0.105 and 0.287 in 2012-13.

Under Social Services, the share of expenditure on salaries and wages slightly decreased from 54.84 *per cent* in 2011-12 to 54.28 *per cent* in 2012-13. The share of expenditure on O&M decreased from 1.31 *per cent* in 2011-12 to 1.17 *per cent* in 2012-13. Under Economic Services, the share of salaries and wages decreased from 22.68 *per cent* in 2011-12 to 19.31 *per cent* in 2012-13. The share of O&M also decreased from 2.27 *per cent* in 2011-12 to 2.16 *per cent* in 2012-13. Under Social Services and Economic Services combined, the share of salary and wages decreased from 40.79 *per cent* in 2011-12 to 37.89 *per cent* in 2012-13. The share of O&M also decreased from 1.73 *per cent* in 2011-12 to 1.64 *per cent* in 2012-13.

1.8 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 undertaken by the Government during 2012-13 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of seven irrigation projects with a capital outlay of ₹ 411.61 crore at the end of March 2013 showed that revenue realized from these projects during 2012-13 (₹ 120.33 crore) was 29 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 246.66 crore) and interest charges (₹ 20.58 crore), there was loss of ₹ 146.91 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2013 is given in **Table 1.23**. Only those projects where the scheduled dates for completion are already over as of 31 March 2013 have been included under incomplete projects.

Table 1.23: 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 2013
Buildings and Roads	59	370.66	-	277.56
Irrigation	1	0.41	-	0.04
Tourism	6	3.03	-	1.52
Total	66	374.10	-	279.12

(Source: Information collected from concerned departments)

The scheduled dates of completion of 66 projects of three departments were between December 2007 and March 2013, but these were incomplete as of June 2013, involving non derivation of desired benefits from the investment of ₹ 279.12 crore. Reasons for delay in completion of these projects were non-providing clear site in time, non-providing proper design and drawings to the contractors, etc.

1.8.3 Investments and returns

The Government as of 31 March 2013, had invested ₹ 7,240.02 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.24**). The average return on these investments was

0.10 *per cent* in the last five years while the Government paid an average interest rate of 9.18 *per cent* on its borrowings during 2008-13.

Table 1.24: Return on investments

Investment/return/cost of borrowings	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	5,031.32	5,575.18	6,376.98	6,981.91	7,629.33	7240.02
Return (₹ in crore)	8.27	9.60	2.48	1.64	9.31	7.05
Return (<i>per cent</i>)	0.16	0.17	0.04	0.02	0.12	0.10
Average rate of interest on Government borrowings (<i>per cent</i>)	7.82	9.29	9.22	9.73	8.71	9.86
Difference between interest rate and return (<i>per cent</i>)	7.66	9.12	9.18	9.71	8.59	9.76

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

While the Government investments increased by 44 *per cent* over a period of five years from 2008-09 to 2012-13, the return from investments decreased from ₹ 8.27 crore (0.16 *per cent*) in 2008-09 to ₹ 7.05 crore (0.10 *per cent*) in 2012-13. The Government paid interest at an average rate of 7.82 to 9.86 *per cent* on its borrowings during 2008-13, whereas, the percentage of return from investments ranged between 0.02 and 0.17 during the same period. Against the budget provision (₹ 647.42 crore) the investments were ₹ 258.11 crore during 2012-13.

Twelve Government Companies with an aggregate investment of ₹ 6,757 crore were incurring losses and their accumulated losses amounted to ₹ 17,593 crore as per the accounts furnished by these Companies (*Appendix 1.7*). It is pertinent to note that in 2012-13 investment of ₹ 199 crore (77 *per cent*) was made by the Government in the equity capital of UHBVNL³ (₹ 33 crore), DHBVNL⁴ (₹ 33 crore), HPGCL⁵ (₹ 58 crore) and HVPNL⁶ (₹ 75 crore). Losses of ₹ 17,017 crore in four⁷ power generation and distribution companies constituted 97 *per cent* of the total losses (₹ 17,593 crore) of Government Companies. The losses were mainly attributable to non revision of tariff and huge aggregate technical and commercial (AT&C) losses.

State Government approved (March 2013) the Financial Restructuring Plan (FRP) and authorized the State Level Monitoring Committee (SLMC) to finalise the FRP. The amount of 50 *per cent* take over of the short term liabilities as on 31 March 2013 amounting to ₹ 7,381.53 crore has been agreed (July 2013) by the SLMC. The power distribution companies (Discoms) approved the FRP in August 2013. Main heads under which the plan is to be

³ Uttar Haryana Bijli Vitran Nigam Limited.

⁴ Dakshin Haryana Bijli Vitran Nigam Limited.

⁵ Haryana Power Generation Corporation Limited

⁶ Haryana Vidhyut Parsaran Nigam Limited

⁷ Accumulated losses as on 31 March 2013 : UHBVNL (₹ 12,424 crore), DHBVNL (₹ 4 307 crore), HPGC (₹ 264 crore) and HVPN (₹ 22 crore).

implemented are Efficiency improvement parameters, Elimination of average cost of supply (ACS) and average revenue realized (ARR) gap within the moratorium period and Loss reduction plan.

ThFC had also 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 seven⁸ non-working PSUs (all companies) as on 31 March 2013. Of these, two⁹ 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.

1.8.4 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 1.8*. The following points were observed:

- An amount of ₹ 4,302.87 crore had been invested by the Government in five undertakings at the end of the financial year upto which their accounts were finalised.
- Only two undertakings earned net profit of ₹ 1.39 crore against the invested capital of ₹ 26.02 crore, yielding a rate of return of 5.34 per cent.
- Of the loss-making undertakings, Haryana Roadways incurred losses continuously for more than six years and Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 25 years.
- The accumulated losses of three¹⁰ departmental undertakings were ₹ 432.39 crore as against the total investment of ₹ 4,276.85 crore.

1.8.5 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

⁸ (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 Small Industries and Export Corporation Limited, (vi) Haryana State Handloom and Handicraft Corporation and (vii) Haryana Minerals Limited.

⁹ (i) Haryana State Housing Finance Corporation Limited and (ii) Haryana Concast Limited.

¹⁰ Agriculture Department (Seed Depot Scheme): ₹ 0.10 crore, Food and Supply (Grain Supply Scheme): 230.01 crore and Haryana Roadways: ₹ 202.28 crore.

Government adopted the Public Private Partnership (PPP) mode of infrastructure development.

Under this, the State Government completed 21 projects with a total estimated cost of ₹ 752.92 crore (*Appendix 1.9*). Fifteen PPP projects (*Appendix 1.10*) with a total estimated cost ₹ 58,821.70 crore were under implementation as on 31 March 2013.

Gurgaon-Faridabad and Ballabhgarh-Sohna Road

The work of “Design, Engineering, Finance, Construction, operation and maintenance of Gurgaon-Faridabad and Ballabhgarh-Sohna Roads” was allotted to an agency in January 2009 on Build Operate Transfer basis for a concession period of 17 years including construction period. The concessionaire paid ₹ 150.30 crore as concession amount in lump sum in advance. During audit of records (July 2013) of project in the office of Engineer-in-Chief, Public Works Department (Building and Roads) (EIC), it was noticed that –

- Concession agreement was not registered as lease agreement under Section 2 (16) of the Indian Stamp (IS) Act. It resulted in loss of revenue of ₹ 53.05 lakh to the State Government on account of stamp duty and registration fee, etc.
- The concessionaire paid concession amount of ₹ 150.30 crore through demand draft on 24 August 2009. But the demand draft was encashed on 24 November 2009 i.e. after a delay of three months. It resulted in loss of ₹ 3.49 crore on account of interest.
- The EIC levied penalty on account of damages of ₹ 3.96 crore in August 2011 for not achieving the milestone in time. But the amount had not been recovered from the concessionaire till July 2013. Non-payment of damages was liable to attract ₹ 1.11 crore interest at the rate of 14 *per cent* per annum. An amount of ₹ 5.07 crore (inclusive of ₹ 1.11 crore as interest) was recoverable from the concessionaire.
- The project was required to be completed by 31 May 2011 but the work was actually completed on 29 June 2012. There was a delay of 53 weeks but damages at the rate of 0.01 *per cent* of the total project cost for the delay of each week were not levied.
- An amount of ₹ 88.07 lakh was recoverable from the concessionaire as the one half of the remuneration of Independent Consultant.
- Provisional completion certificate was issued on 29 June 2012 but the completion certificate had not been issued till July 2013 due to non-completion of some items of the work.

1.8.6 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/organizations. **Table 1.25** presents the outstanding loans and advances as on 31 March 2013 and interest receipts vis-à-vis interest payments during the last three years.

Table 1.25: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2010-11	2011-12	2012-13	
			Budget Estimate	Actual
Opening Balance	2,494	2,983		3,316
Amount advanced during the year	722	627	874	522
Amount repaid during the year	233	294	299	349
Closing Balance	2,983	3,316		3,489
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	2983	3,316		3,489
Net addition	489	333	575	173
Interest receipts	54	58	119	69
Interest receipts as percentage of outstanding Loans and advances	1.97	1.84	3.60	2.03
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.17	7.34	8.70	7.32
Difference between interest payments and interest receipts (<i>per cent</i>)	5.20	5.50	5.10	5.29

(Source: State Finance Accounts of the respective years)

Total outstanding loans and advances as on 31 March 2013 were ₹ 3,489 crore due to net addition of ₹ 173 crore during the year 2012-13. Interest received on the loans advanced was 2.03 *per cent* in 2012-13 and was very less against the weighted rate of interest of 9.86 *per cent* paid on Government borrowings during 2012-13. Interest of ₹ 69 crore received during the year on loans and advances was below the budgeted projections (₹ 119 crore). Out of ₹ 522 crore advanced during the year, ₹ 284.20 crore was for economic services and ₹ 237.79 crore for Government servants.

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. Loans amounting to ₹ 829.78 crore were outstanding at the beginning of the year 2012-13 against co-operative sugar mills. Further, loans totaling ₹ 92 crore were given to these sugar mills and only ₹ 40 crore was recovered against previous loans.

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the year 2011-12 and 2012-13 are given in **Table 1.26**.

Table 1.26 : Detail of cash balances and investment of cash balances
(₹ in crore)

	Opening balance 01 April 2012	Closing Balance 31 March 2013
(a) General Cash Balance		
Deposit with Reserve Bank	(-) 50.00	164.43
Remittances in transit local	0.54	0.54
Total	(-) 49.46	164.97
Investment held in cash Balance Investment Account	370.74	92.46
Total (a)	321.28	257.43
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	2.72	2.17
Permanent advances for contingent expenditure with departmental officers	0.11	0.11
Investment of earmarked funds	1,837.64	2,437.40
Total (b)	1,840.47	2,439.68
Grand Total (a)+(b)	2,161.75	2,697.11

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

Cash balances during the year increased from ₹ 2,161.75 crore to ₹ 2,697.11 crore. The investments made out of cash balances decreased from ₹ 370.74 crore to ₹ 92.46 crore. The investment from earmarked balances increased by ₹ 599.76 crore from ₹ 1,837.64 crore on 1 April 2012 to ₹ 2,437.40 crore as on 31 March 2013, which was mainly due to increase in investments from the Sinking Fund (₹ 260.07 crore) and the State Disaster Response Fund (Calamity Relief Fund) (₹ 328.94 crore). Interest of ₹ 35.88 crore realized from investments during the year 2012-13, was decreased by ₹ 4.76 crore than the interest earned (₹ 40.64 crore) during the year 2011-12.

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 2012-13, the minimum cash balances for 12 days were maintained by taking ordinary and special ways and means advances amounting to ₹ 346.77 crore, for which interest of ₹ 78.25 lakh was paid at the rate of seven to ten *per cent*.

Outstanding balances under the head 'cheques and Bills'

The Major Head '8670' cheques and Bills represents the intermediary account head for initial record of transactions which are to be cleared eventually. An amount of ₹ 0.14 crore was outstanding as on 1 April, 2012. During the year treasury cheques and bills of ₹ 99.34 crore received and ₹ 99.37 crore disbursed leaving ₹ 0.11 crore as closing balance at the end of year 2012-13.

Balance of ₹ 370.74 crore were available at the beginning of the year 2012-13 in cash balance investment account and closing balance as ₹ 92.46 crore shows that State had utilized its existing cash balances before resorting to fresh borrowings.

1.9 Assets and Liabilities

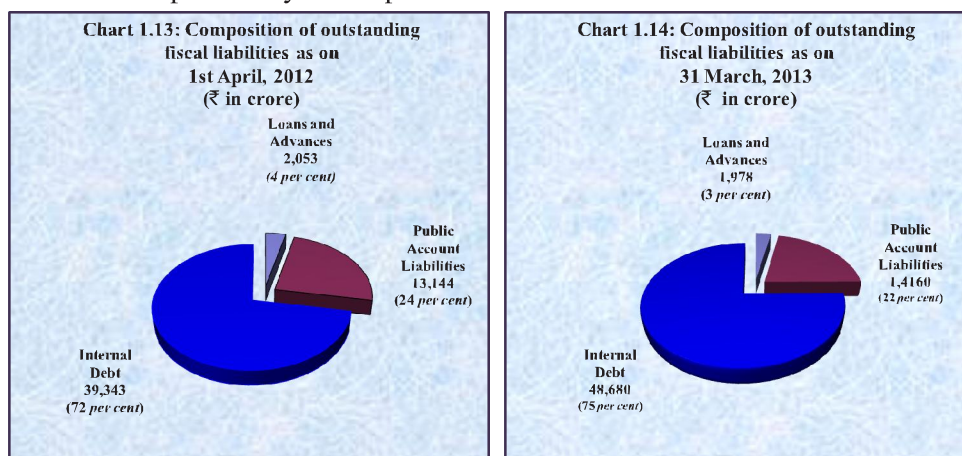
1.9.1 Growth and composition of Assets and Liabilities

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 2013, compared with the corresponding position on 31 March 2012. 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.

1.9.2 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 2012-13 vis-à-vis the previous year are presented in **Charts 1.13 and 1.14**.



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 54,540 crore in 2011-12 to ₹ 64,818 crore in 2012-13. The growth rate at 18.84 per cent during 2012-13 over the previous year was mainly due to increase in public debt (₹ 9,262 crore) and public account liabilities (₹ 1,016 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 17.63 per cent in 2008-09 to 18.34 per cent in 2012-13. These liabilities were

1.93 times the revenue receipts and 2.30 times the State's own resources as at the end of 2012-13. Payment of interest on the fiscal liabilities was ₹ 4,744 crore (7.32 *per cent*) during the year 2012-13. It is significant to note that fiscal liabilities at ₹ 64,818 crore were higher than the limit of ₹ 60,437 crore projected in the MTFPS and FCP (₹ 60,745 crore) made by the Government for the year 2012-13.

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. The Sinking Fund had an opening balance of ₹ 717.10 crore in 2012-13. During the year, ₹ 260.07 crore (Contribution: ₹ 210.84 crore and Income on investment: ₹ 49.23 crore) was received but no disbursements were made out of the fund. The fund was closed at ₹ 977.17 crore.

1.9.3 Transactions under Reserve fund

At the beginning of 2012-13, Reserve Fund stood at ₹ 2,152.24 crore. There was addition of ₹ 666.68 crore and disbursement of ₹ 106.01 crore during the year leading to a closing balance of ₹ 2,712.91 crore. The State Disaster Response Fund (Calamity Relief Fund) which is part of the above Reserve fund had an opening balance of ₹ 1,092.87 crore. It received ₹ 333.68 crore and disbursed ₹ 47.11 crore during the year and had a closing balance of ₹ 1,379.44 crore.

1.9.4 Inoperative Reserve Funds

There were 10 numbers of Reserve Funds earmarked for specific purposes as detailed in statement No. 18 of Finance Account. Out of which only 7 funds are active and three funds are dormant namely Development Funds for Agriculture purposes, Industrial Development Funds, Food Grains reserve Funds having closing balance of ₹ 12.27 crore at the end of the year 2012-13.

1.9.5 Adverse Balances

There was adverse balance of ₹ 42.46 crore under, "8011-Insurance and Pension Fund, 107-State Government Employees Insurance Scheme" which was due to non-provision of interest amount. Similarly, adverse balance of ₹ 23.05 crore was also noticed under "8342-Other Deposits, 117- Defined Contributory Pension Scheme for Government Employees" due to excess transfer to National Securities Depository Limited/trusty bank.

1.9.6 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 1.27**.

Table 1.27: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2008-09	2009-10	2010-11	2011-12	2012-13
Maximum amount guaranteed	5,188	4,757	5,515	10,690	31,958
Outstanding amount of guarantees including fee	4,575	4,536	4,528	5,608	21,124
Percentage of maximum amount guaranteed to total revenue receipts	28	23	22	35	95

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2012-13. The outstanding amount of ₹ 21,124 crore of guarantees including guarantee fee, as on 31 March 2013, was in respect of Corporations and Boards (₹ 1,361 crore), Co-operative Banks and Societies (₹ 2,747 crore), Government Companies (₹ 954 crore) and Power (₹ 16,062 crore).

The Government constituted the Guarantee Redemption Fund during 2003-04 to meet the contingent liabilities arising out of the total liabilities. The balance under this Fund was ₹ 80.62 crore as on 31 March 2013. 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 ₹ 10.76 crore, which was only 0.051 per cent of the outstanding guarantees. Total liabilities, including guarantees stood at ₹ 85,942 crore (₹ 64,818 crore + ₹ 21,124 crore) during 2012-13 and were 24.32 per cent of the GSDP which was more than the limit of 22.7 per cent envisaged in FCP for the year.

Apart from this, the Government issued letters of comfort to banks to raise loans totaling ₹ 6,183.07 crore in favour of Government companies in the power sector, against which ₹ 5,557.93 crore was outstanding as of 31 March 2013, which amounted to creation of contingent liabilities. The total outstanding liabilities inclusive of this amount would be ₹ 91,500 crore and thus be 25.89 per cent of GSDP.

1.10 Debt Management

Table 1.28 gives a time series analysis of internal debt profile of the State Government for the last five year.

Table 1.28 : Internal Debt profile and per capita debt of State Government
(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/ Decrease	Percentage of increase over previous year	Per Capita Debt in ₹
2008-09	18,410.80	3,822.06	1,178.38	21,054.48	2,643.68	14.36	8,490
2009-10	21,054.48	8,319.96	2,576.41	26,798.03	5,743.55	27.28	10,806
2010-11	26,798.03	10,204.94	4,517.00	32,485.97	5,687.94	21.23	12,790
2011-12	32,485.97	11,643.38	4,786.52	39,342.83	6,856.86	21.11	15,489
2012-13	39,342.83	15,509.16	6,171.45	48,680.54	9,337.71	23.73	19,166

(Source: State Finance Accounts of respective years)

Internal debt of the state government increased by ₹ 30,269.74 crore (164 *per cent*) from ₹ 18,411 crore in 2008-09 to ₹ 48,681 crore in 2012-13. The growth rate of debt increased from 14.36 *per cent* in 2008-09 to 23.73 *per cent* in 2012-13. The per capita debt increased by ₹ 10,676 (126 *per cent*) from ₹ 8,490 in 2008-09 to ₹ 19,166 in 2012-13. The burden of interest payment increased year by year due to increase in market borrowings and interest rates thereof.

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. This section assesses the sustainability of debt of the Government in terms of debt stabilization; 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 securities. **Table 1.29** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2008-09.

Table 1.29 : Debt sustainability: Indicators and trends

(₹ in crore)

Indicators of Debt Sustainability	2008-09	2009-10	2010-11	2011-12	2012-13
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 1,283	(-) 5,594	(-) 17	259	(-)2,869
Sufficiency of non-debt receipts (Resource Gap)	(-) 5,293	(-) 3,533	2,831	105	(-)3,209
Net Availability of borrowed funds	1,113	4,682	3,564	4,642	6,138
Burden of interest payments (IP/RR Ratio)	13	13	13	13	14
Maturity Profile of State Debt (in Years)					
0 – 1	1,153.46 (5)	2,542.49 (9)	3,275.07 (9)	4,970.85 (12)	6,224.90 (12)
1 – 3	2,790.89 (12)	3,603.25 (12)	4,314.32 (12)	4,585.10 (11)	4,731.52 (9)
3 – 5	3,892.16 (17)	4,024.21 (14)	4,431.02 (13)	3,645.32 (9)	2,450.62 (5)
5 – 7	3,871.19 (17)	3,149.83 (11)	2,115.30 (6)	4,714.03 (11)	8,825.02 (18)
7 years and above		15,377.52 (54)	20,538.33 (60)	23,480.82 (57)	28,423.90 (56)

(Figures in parentheses indicate the percentage to total State debt)

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

Out of four indicators of debt sustainability, the State had fared well on three indicators. The position of each indicator was as under:

If the quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would be stabilized eventually. The quantum spread together with the primary deficit turned negative from ₹ 259 crore in 2011-12 to (-) ₹ 2,869 crore in 2012-13.

The positive resource gap between the non-debt receipts and the total expenditure of the State indicate the falling 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 ₹ 6,138 crore in 2012-13. During 2012-13, the Government raised market loans of ₹ 9,330 crore.

The maturity profile of State debt as given in **Table 1.29** indicates that the Government will have to repay nine *per cent* of its debt between one and three years, five *per cent* between three and five years, 18 *per cent* between five and seven years, 56 *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.

1.10.1 Debt consolidation and relief facility

Government enacted Haryana Fiscal Responsibility and Budget Management Act in 2005. After enactment/ amendment of FBRM act 2005, Ministry of Finance, GOI had given relief of ₹ 96.67 crore each year for the period 2008-09 to 2012-13 on repayment of consolidated loans from GOI.

1.10.2 Market Borrowings

1.10.2.1 Introduction

Article 293 of the Constitution of India provides that a State may borrow within the territory of India, upon the security of the Consolidated Fund of the State with in such limits, if any, as may from time to time be fixed by an act of the Legislature of the State. On the recommendations of Thirteenth Finance Commission (ThFC), the Central Government has been setting limits on market borrowing based on the fiscal deficit path outlined for each State. The Haryana Fiscal Responsibility and Budget Management (FRBM) Act, 2005, (Section 9) provided that the total debt including contingent liabilities should not exceed 28 *per cent* of estimated Gross State Domestic Product (GSDP). The limit of outstanding public debt was revised (April 2011) to 22.4, 22.6 and 22.7 *per cent* of GSDP for 2010-11, 2011-12 and 2012-13 respectively.

The Public debt included Internal Debt of the State Government, Loans and Advances from the Central Government. The internal debt is further divided into market loans and negotiated loans. The Government of India (GOI) controls the market borrowings of the State Governments and the Reserve Bank of India manages them. The State Governments issue dated securities, termed State Development Loans (SDLs) of varying tenors.

1.10.2.2 Position of Market Borrowings of Haryana State

The overall position of debt sustainability indicators which included total liabilities, public debt, market loans, etc. for the period 2008-09 to 2012-13 is given in **Table 1.30**.

Table 1.30: Details of debt sustainability indicators including market borrowings
(₹ in crore)

Sl. No.	Description	2008-09	2009-10	2010-11	2011-12	2012-13
1	Fiscal liabilities	32,278.00	39,337.00	46,282.00	54,540.00	64,818.00
2	Public Debt	23,085.36	28,794.76	34,666.41	41,396.10	50,658.27
3	Market Loans	7,247.90	10,931.58	15,089.21	21,084.10	29,658.47
4	Percentage of market loans to total liabilities	22.45	27.79	32.60	38.66	45.76
5	Percentage of market loans to total public debt	31.40	37.96	43.53	50.93	58.55
6	Weighted average interest rate on market loans-financial years wise	7.55	8.21	8.42	8.73	8.85
7	Interest paid on market loans	371.74	624.04	1,007.3	1,404.05	1,900.10
8	Gross State Domestic Product of the State (GSDP) at current price	1,82,522	2,23,600	2,65,034	3,07,606 (QE)	3,53,440 (AE)
9	GSDP Growth rate (in <i>per cent</i>)	20.40	22.51	18.53	16.06	14.90
10	GSDP Growth rate and interest rate ratio	270.20	274.18	220.07	183.96	168.36
11	Gross interest payments to revenue receipt ratio	12.68	13.04	12.98	13.09	14.10
12	Primary surplus(+) /deficit (-)	(-) 4,218	(-) 7,353	(-) 3,939	(-) 3,152	(-) 5,618
13	Revenue surplus(+) /deficit (-)	(-) 2,082	(-) 4,264	(-) 2,746	(-) 1,457	(-) 4,438
	Norms as per FRBM Act	Zero	Zero	Zero	Zero	Zero
14	Fiscal Deficit(-)	(-) 6,557	(-) 10,090	(-) 7,258	(-) 7,153	(-) 10,362
15	Percentage of Fiscal Deficit to GSDP	3.59	4.51	2.74	2.33	2.93
	Norms as per FRBM Act	3.5	4	3	3	3
16	Percentage of total liability to GSDP	17.68	17.59	17.46	17.73	18.34
17	Outstanding guarantee including interest and guarantee fee	4,575	4,536	4,528	5,608	21,124

(Source: Finance Accounts of respective years and figures supplied by the Finance Department.)

QE: Quick estimates and AE: Advance estimates.

The above table indicated that:

- Though the outstanding liabilities were within the limits prescribed by ThFC and FRBM Act but the liabilities indicated the increasing trends during five years period of 2008-13. The liabilities increased by 100 *per cent* from ₹ 32,278 crore in 2008-09 to ₹ 64,818 crore in 2012-13 and the public debt increased by 119 *per cent* from ₹ 23,085.36 crore in 2008-09 to ₹ 50,658.27 crore in 2012-13. The share of public debt in total liabilities increased from 71.52 *per cent* in 2008-09 to 78.16 *per cent* in 2012-13.
- Trends showed that market loans which stood at ₹ 7,247.90 crore at the end of 2008-09 increased to ₹ 29,658.47 crore in 2012-13. The increase of ₹ 22,410.57 crore (309 *per cent*) indicated that the dependence of the Government on market loans for its smooth functioning increased year by year.
- Trends further indicated that the share of market loans in outstanding liabilities increased from 22.45 *per cent* in 2008-09 to 45.76 *per cent* in 2012-13 and that in public debt increased from 31.40 *per cent* in 2008-09 to 58.55 *per cent* in 2012-13.

- The weighted average interest rate on market borrowing also increased from 7.55 *per cent* in 2008-09 to 8.85 *per cent* in 2012-13. The interest paid on market loans increased by 411 *per cent* from ₹ 371.74 crore in 2008-09 to ₹ 1,900.10 crore in 2012-13.
- GSDP growth rate indicated a decreasing trend during the period of five year which decreased from 20.40 *per cent* in 2008-09 to 14.90 *per cent* in 2012-13 whereas the percentage of fiscal liability to GSDP indicated increasing trends and increased from 17.68 *per cent* to 18.34 *per cent* during the same period.
- The ratio of interest payment to revenue receipts increased from 12.68 *per cent* in 2008-09 to 14.10 *per cent* in 2012-13 which indicates that the burden of interest payments on revenue receipts increased during this period of five years.

1.10.2.3 Profile of Market Loan:

The profile of the State Government in respect of market loans raised during 2008-09 to 2012-13 was as per **Table 1.31** below:

Table 1.31: Profile of market loans raised during 2008-09 to 2012-13

Periodicity of loan	Amount of loan raised (₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
< One year	-	-	-	-	-	-
Between 1 and 3 years	-	-	-	-	-	-
Between 5 and 7 years	-	-	-	-	-	-
Above 7 years	2,795.00	4,000.00	4,450.00	6,356.65	9,330.00	26,931.65
Total loan made during the year	2,795.00	4,000.00	4,450.00	6,356.65	9,330.00	26,931.65
Total outstanding as on 31 March	7,247.90	10,931.58	15,089.21	21,084.10	29,658.47	
Percentage of loan raised to total outstanding loans	38.56	36.59	29.49	30.15	31.46	

(Source: Finance accounts of respective years and figures supplied by the Finance Department.)

The details given in the table indicated that the outstanding loans at the end of year increased by 309 *per cent* during last five years. The Government availed the market loans with a maturity for a fixed period of ten years without adding a clause for early repayment which deprived the State Government of liquidating the market loans before its due date in case of easy liquidity position in future.

Trends of Market Loans

The year wise trend of market loans raised by the State Government is given in **Table 1.32**.

Table 1.32: Trends of market loans raised during 2008-13

(₹ in crore)

Year	Opening balance	Raised during the year	Repaid during the year	Closing balance	Net increase
2008-09	4,743.36	2,795.00	290.46	7,247.90	2,504.54
2009-10	7,247.90	4,000.00	316.32	10,931.57	3,683.67
2010-11	10,931.57	4,450.00	292.36	15,089.21	4,157.64
2011-12	15,089.21	6,356.65	361.76	21,084.10	5,994.89
2012-13	21,084.10	9,330.00	755.62	29,658.48	8,574.38

(Source: Finance Accounts of respective years.)

1.10.2.4 Weighted Average Maturity of Market Loans

The average amount of time remaining before maturity of the mortgages underlying a mortgage backed security weighted by the percentage of the market borrowings each mortgage contributes is called weighted average maturity. The position of weighted average maturity of market loans during the last five years is given in Table 1.33.

Table 1.33: Weighted average maturity of outstanding loans

(in years)

Year	Weighted average maturity	
	Issued during the year	Outstanding market loans
2008-09	10	6.86
2009-10	10	7.54
2010-11	10	7.69
2011-12	10	7.80
2012-13	10	7.98

(Source: Finance Accounts of respective years.)

During the period 2008-09 to 2012-13 the weighted average maturity of market borrowings remained constant at 10 years. The weighted average maturity of outstanding stock of market borrowings at the end of 2012-13 increased to 7.98 years from 6.86 years as at the end of 2008-09.

1.10.2.5 Interest rate profile of Market Loans

The year-wise average interest rate on which market loans were availed by the State Government during the years 2008-09 to 2012-13 was as per Table 1.34.

Table 1.34: Details of average interest rate at which the loans were raised

Interest rate (per cent)	Market loans raised during the year (₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
Below 5	-	-	-	-	-	-
Between 5 and 5.99	-	-	-	-	-	-
Between 6 and 6.99	-	-	-	-	-	-
Between 7 and 7.99	2,795	700	-	-	-	3,495
Between 8 and 8.99	-	3,300	4,450	4,995	8,680	21,425
Between 9 and 9.99	-	-	-	1,362	650	2,012
Between 10 and 10.99	-	-	-	-	-	-
Weighted Average interest rate (per cent)	7.55	8.21	8.42	8.73	8.85	-

(Source: Finance Accounts of respective years and figures supplied by the Finance Department)

The table shows that the weighted average interest rate on market borrowings had increased from 7.55 *per cent* in 2008-09 to 8.85 *per cent* in 2012-13.

1.10.2.6 *Improper Utilization of Open Market Borrowings*

Government raised market loans against sale of stock (securities) by issuing notifications which provided for utilisation of proceeds of the loan for financing capital expenditure of the development programmes. It was noticed that the separate accounts for utilisation of funds obtained from market borrowings were not maintained. Instead the funds received were transferred to general pool account. As a result, the utilisation of loans for the objectives for which they were raised could not be vouched safe in audit.

The details of borrowing limits fixed by the Government, loan obtained and capital expenditure incurred, as given in the **Table 1.35**.

Table 1.35: Year wise borrowing limits, budgeted and actual borrowings and capital expenditure during 2008-13

(₹ in crore)

Year	Borrowing limit	Budgeted Market Borrowing	Actual Market Borrowing	Capital Expenditure	Borrowings not used for Capital Expenditure
2008-09	3,797	1,558.70	2,795.00	4,502	Nil
2009-10	4,253	3,600.46	4,000.00	5,218	Nil
2010-11	6,927	4,218.73	4,450.00	4,031	419
2011-12	8,162	5,754.05	6,356.65	5,372	985
2012-13	10,115	8,130.33	9,330.00	5,762	3,568

Source: Finance Accounts of respective years and figures supplied by the Finance Department.

The above table shows that although the actual market borrowings were within the limits fixed by the ThFC but the actual market borrowing exceeded the budgeted market borrowing during the year 2009-12. Further the capital expenditure by the State Government during the year 2010-11 and 2011-12 was less than the actual market borrowings which shows that the amount of market borrowings were not fully utilised for laid down purpose.

The Finance department intimated (June 2013) that the notifications brought out by the State Government were erroneous, and accordingly the phrase 'for Financing Capital Expenditure' has been substituted by the expression 'to Finance State Plan Outlay'. The reply is not tenable as per the notifications the loans were raised against the sale of securities with the consent of Reserve Bank of India for meeting the capital expenditure which were less than market borrowings.

1.10.2.7 *Non utilization of Sinking Fund for repayment of Market loans*

The Government constituted (July 2003) the Consolidated Sinking Fund of Government of Haryana for amortization and redemption of market loans from the financial year 2007-08. The Government was required to contribute to the

fund at a modest scale of 1 to 3 per cent of the outstanding open market loans as at the end of the previous year beginning with the financial year 2002-03. Details of funds accumulated and utilised during 2008-09 to 2012-13 are given in the **Table 1.36**.

Table 1.36: Position and year wise contribution to Sinking Fund
(₹ in crore)

Year	Opening Balance	Contribution made during the year	Utilisation during the year	Balance at the year end	Maturity amount of market loans	Amount utilized for repayment of market loans
2008-09	231.26	60.12	-	291.38	290.46	Nil
2009-10	291.38	98.69	-	390.07	316.32	Nil
2010-11	390.07	135.91	-	525.98	292.37	Nil
2011-12	525.98	191.12	-	717.10	361.76	Nil
2012-13	717.10	260.07	-	977.17	755.56	Nil

Source: Finance Accounts of respective years and figures supplied by the Finance department.

The details given above show that the balances of Sinking Fund were not utilised for repayment of open market loans. Instead market loans were raised to meet out the repayment of the market loans. Thus, the objective of creation of Sinking Fund was not achieved.

Secondly, the contribution to sinking fund should commensurate the rising market loan liabilities to amortize the loans. The year wise position of maturity trend of market loans during the year 2013-14 to 2020-21 is given in **Table 1.37**.

Table 1.37: Maturity trends of market loans during 2013-14 to 2020-21

Maturity Year	Maturity amount (₹ in crore)
2014-15	827.00
2015-16	931.68
2016-17	141.01
2017-18	0.00
2018-19	2,795.00
2019-20	4,000.00
2020-21	4,450.00

Source: Finance Accounts of respective years and figures supplied by the Finance department.

The Government needs to increase the contribution to the Sinking Fund to the extent to meet out the liabilities of open market borrowings.

The matter was referred to the Principal Secretary to Government of Haryana, Finance Department in July 2013 ; but the reply has not been received (September 2013).

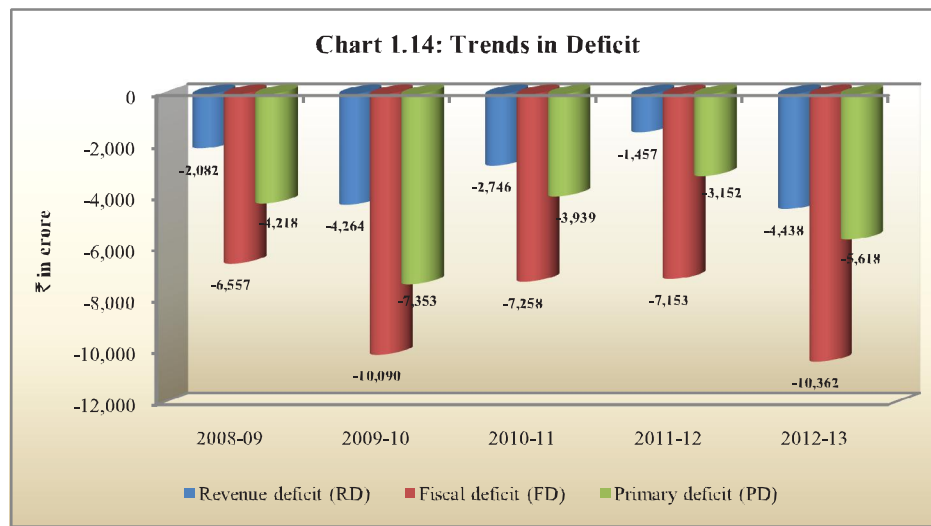
1.11 Fiscal Imbalances

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 resources and commitments. 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 2012-13.

1.11.1 Trends of deficits

Chart 1.14 presents the trends in deficit indicators over the period 2008-13 and trends in ratio of deficit indicators with GSDP are shown in **Table 1.38**.



(Source: State Finance Accounts of the respective years)

Table 1.38: Trends in deficit indicators over the period 2008-13

Year	2008-09	2009-10	2010-11	2011-12	2012-13
RD/GSDP	(-) 0.011	(-) 0.019	(-) 0.010	(-) 0.005	(-)0.013
FD/GSDP	(-) 0.036	(-) 0.045	(-) 0.027	(-) 0.023	(-)0.029
PD/GSDP	(-) 0.023	(-) 0.033	(-) 0.015	(-) 0.010	(-)0.016

The revenue deficit, which indicates 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 which decreased to ₹ 1,457 crore, ₹ 7,153 crore and ₹ 3,152 crore in 2011-12, increased to ₹ 4,438 crore, ₹ 10,362 crore and ₹ 5,618 crore respectively at the end of 2012-13.

During the year, the revenue deficit increased by ₹ 2,981 crore because of the increase of ₹ 6,057 crore in revenue expenditure against the revenue receipts' increase of only ₹ 3,076 crore. The fiscal deficit at ₹ 10,362 crore increased by ₹ 3,209 crore over 2011-12 due to the same reason. It was 2.93 *per cent* of GSDP well within the limit of three *per cent* projected in FCP for the year. The primary deficit increased from ₹ 3,152 crore in 2011-12 to ₹ 5,618 crore in 2012-13 due to decrease in primary revenue surplus.

The target of zero revenue deficit fixed for the year 2012-13 could not be achieved (*Appendix 1.6*).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.39**. Receipts and disbursements under the components of financing the fiscal deficit during 2012-13 are given in **Table 1.40**.

Table 1.39: Components of fiscal deficit and its financing pattern
(₹ in crore)

	Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Components of fiscal deficit		(-) 6,557	(-) 10,090	(-) 7,258	(-) 7,153	(-) 10,362
1	Revenue deficit(-)/surplus (+)	(-) 2,082	(-) 4,264	(-) 2,746	(-) 1,457	(-) 4,438
2	Net Capital Expenditure	(-) 4,495	(-) 5,209	(-) 4,023	(-) 5,363	(-) 5,751
3	Net loans and advances	20	(-) 617	(-) 489	(-) 333	(-) 173
Financing pattern of fiscal deficit						
1	Market Borrowing	2,504.54	3,683.68	4,157.63	5,994.89	8,574.38
2	Loans from GOI	(-) 47.46	(-) 34.16	183.71	(-) 127.17	(-)75.54
3	Special securities issued to National Small Savings Fund	(-) 79.73	534.43	934.31	(-) 329.47	(-)91.55
4	Loans from financial institutions	218.88	1,525.45	595.99	1,191.44	854.88
5	Small Savings Provident Funds etc.	352.38	861.92	747.80	718.53	457.96
6	Reserve Fund	(-) 4.81	(-) 39.13	8.93	(-) 16.65	(-)39.09
7	Deposits and advances	216.62	526.64	316.66	826.54	597.05
8	Suspense and Miscellaneous	3,546.38	2,785.98	(-)635.88	406.73	370.77
9	Remittances	(-) 26.63	(-) 282.96	305.08	214.88	(-)72.60
10	Overall surplus (-) deficit (+)	6,680.17	9,561.85	6,614.23	8,879.72	10,576.26
11	Increase (-) decrease (+) in cash balance*	(-) 122.37	(+) 528.81	(+) 644.20	(-)1,726.40	(-)214.43
12	Gross Fiscal Deficit	6,557	10,090	7,258	7,153	10,362

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

* 8999-Cash balance (Deposits with Reserve bank and remittance in treasury).

Table 1.40: Receipts and Disbursements under components financing the fiscal deficit
(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	9,330.00	755.62	8,574.38
2	Loans from GOI	51.15	126.69	(-)75.54
3	Special securities issued to National Small Savings Fund	438.40	529.95	(-)91.55
4	Loans from financial institutions	5,393.99	4,539.11	854.88
5	Small Savings, Provident Funds etc.	2,310.94	1,852.98	457.96
6	Deposits and advances	13,149.90	12,552.85	597.05
7	Reserve Funds	671.42	710.51	(-)39.09
8	Suspense and Miscellaneous	30,791.31	30,420.54	370.77
9	Remittances	5,928.62	6,001.22	(-)72.60
10	Overall surplus (-) deficit (+)			10,576.26
11	Increase (-) decrease (+) in cash balance			(-)214.43
12	Gross Fiscal Deficit			10,362.00

(Source: State Finance Accounts.)

The fiscal deficit, which represents the borrowings of the Government and its resource gap increased from ₹ 7,153 crore in 2011-12 to ₹ 10,362 crore in

2012-13. The market borrowings contributed ₹ 8,574 crore which was higher by ₹ 2,579 crore over ₹ 5,995 crore in 2011-12. Other major deficit financing measures taken by Government were loans from financial institutions (₹ 855 crore), increase in State provident fund (₹ 458 crore) and increase in deposits (₹ 597 crore).

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the components 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 1.41**) 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 1.41: 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)
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
2012-13	33,994	33,328	5,762	522	39,612	666	(-) 5,618

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

The primary revenue surplus showed improvement for the last three years. The primary revenue surplus of ₹ 814 crore in 2010-11 reduced to ₹ 666 crore in 2012-13. This was due to the fact that primary revenue expenditure was increasing at higher rates than the non-debt receipts. During the period 2008-09 to 2012-13, the increase in non-debt receipts was 81 *per cent* while primary revenue expenditure increased by 83 *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 utilized to meet capital expenditure. The State was experiencing primary deficit since 2008-09 which stood at 5,618 crore at the end of 2012-13. This indicates that the borrowed funds were utilized to cover the primary expenditure.

1.12 Follow up Action on Audit Report

Reports on State Finances are not being discussed in the Public Accounts Committee except para on excess over provision, requiring regularization included in Chapter 2 and para on losses and defalcations included in Chapter 3 of the report.

1.13 Conclusions

Pattern of Revenue and expenditure: Revenue receipts increased by 10 *per cent* during the year over the previous year due to increase in tax revenue by 15 *per cent*. Tax revenue for 2012-13 fell short by 3.74 and 1.32 *per cent* of targets fixed under FCP and projections made in MTFPS, respectively but was higher by 1.75 *per cent* than the targets fixed by the ThFC. The non-tax revenue fell short by 69 *per cent*, five *per cent* and three *per cent* less than the targets fixed by ThFC, FCP and MTFPS respectively for the year 2012-13.

Revenue expenditure during the year increased by 19 *per cent* over that of previous year and constituted 85 *per cent* of the total expenditure. Its NPPE component at ₹ 28,616 crore was higher by 41 *per cent* and four *per cent* than the projection of ThFC (₹ 20,360 crore) and FCP (₹ 27,410 crore) respectively. Within the non-plan revenue expenditure, four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted about 85 *per cent* during 2012-13. Moreover, 94 *per cent* (₹ 5,132 crore) of total subsidies (₹ 5,454 crore) were for the energy sector and were higher than the projection in FCP (₹ 3,650 crore).

Capital expenditure, which constituted 13 *per cent* of the total expenditure, increased during 2012-13 by seven *per cent* over 2011-12.

Financial assistance to local bodies and other institutions (₹ 4,648 crore), which constituted 12 *per cent* of revenue expenditure during 2012-13, increased by 41 *per cent* over 2011-12.

Fiscal correction: Fiscal parameters i.e. revenue, fiscal and primary deficits indicate the fiscal position of the State. The revenue deficit which was required to be brought down to zero during 2011-12 and to maintain zero upto 2014-15 further increased during the year as compared to previous year. The trends in fiscal parameters, i.e. revenue, fiscal and primary deficit stood at ₹ 1,457 crore, ₹ 7,153 crore and ₹ 3,152 crore respectively in 2011-12 further increased to ₹ 4,438 crore, ₹ 10,362 crore and 5,618 crore respectively in 2012-13.

Debt sustainability: As per the FRBM Act, total debt including contingent liabilities should not exceed 22.7 *per cent* of the estimated GSDP for the year. Total liabilities including guarantees and letters of comfort which totalled

₹ 91,500 crore during 2012-13, stood at 25.89 *per cent* of the GSDP, which exceeded 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 7.82 to 9.86 *per cent* on these investments. During 2012-13 a major portion of investments (77 *per cent*) was made in form of investment in equity shares of various Power Corporations.

The State Government was lagging behind in implementation of Financial Restructuring Plan of power distribution companies. Against the target date of 31 December 2012 for implementation of the scheme the Discoms approved the scheme in August 2013.

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

Incomplete projects: Sixty six projects of three departments which were scheduled to be completed between December 2007 and March 2013 were still lying incomplete (June 2013). Time overruns of incomplete projects need to be reduced.

Oversight of funds transferred directly from the GOI to the State implementing agencies: GOI directly transferred ₹ 1,979.71 crore to State implementing agencies during the year, registering decrease of ₹ 30 crore (1.49 *per cent*) in comparison to the previous year. Since these funds do not pass through the State Budget, the Finance Accounts do not present a complete picture of fund flow of Central government resources into the State.

Market borrowings: The market borrowings of the State government increased by ₹ 22,411 crore (309 *per cent*) during five years period of 2008-2013. Its share in outstanding liability increased from 22.45 *per cent* in 2008-09 to 45.76 *per cent* in 2012-13. The weighted average interest on market borrowings also increased from 7.55 *per cent* to 8.85 *per cent* during the same period.

1.14 Recommendations

The Government may consider:

- initiating adequate measures to bring down the revenue deficit to zero as per the recommendations of ThFC.

- using borrowed funds for infrastructure development and meeting revenue expenditure fully from revenue receipts.
- reviewing the working of State PSUs which are incurring huge losses and work out a revival strategy for Discoms by implementing Financial Restructuring Plan.
- placing a strong Management Information System (MIS) to access periodic information on receipts and expenditure in respect of funds directly transferred by Government of India to State implementing agencies.

Chapter II

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.

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 2012-13 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	34,637.49	2,876.37	37,513.86	33,149.21	(-)4,364.65
	II Capital	10,264.81	1,915.42	12,180.23	10,709.07	(-)1,471.16
	III Loans and Advances	874.09	14.09	888.18	521.99	(-)366.19
	Total Voted	45,776.39	4,805.88	50,582.27	44,380.27	(-)6,202.00
Charged	IV Revenue	5,538.87	45.15	5,584.02	5,056.62	(-)527.40
	V Capital	58.50	36.79	95.29	92.89	(-)2.40
	VI Public Debt repayments	9,221.08	1,327.74	10,548.82	6,298.14	(-)4,250.68
	Total Charged	14,818.45	1,409.68	16,228.13	11,447.65	(-)4,780.48
	Appropriation to Contingency Fund	--	--	--	--	--
	Grand Total	60,594.84	6,215.56	66,810.40	55,827.92	(-)10,982.48

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 (₹ 134.11 crore) and Capital Heads (₹ 5,040.11 crore).

Supplementary provisions of ₹ 6,215.56 crore constituted 10 *per cent* of the original provision as against eight *per cent* in the previous year.

The overall savings of ₹ 10,982.48 crore were the result of savings of ₹ 11,410.58 crore in 43 grants under the Revenue Section, 18 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 428.10 crore in two grant under the Revenue Section and two grants under the Capital Section. The excess of ₹ 428.10 crore requires regularisation under Article 205 of the Constitution.

The savings/excesses (Detailed Appropriation Accounts) were intimated (August 2013) to the Controlling Officers, requesting them to explain the reasons for significant variations but their explanations had not been received (September 2013).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-a-vis allocations

Appropriation audit revealed that savings in 45 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 ₹ 11,352.06 crore, savings of above ₹ 50 crore in each case amounting to ₹ 10,904.20 crore (96 *per cent*) occurred in 23 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	822.72	100.36	923.08	564.09	358.99	382.23
2.	7-Planning and Statistic	387.50	4.98	392.48	121.88	270.60	270.33
3.	8-Buildings and Roads	1,148.48	-	1,148.48	1,078.07	70.41	154.44
4.	9-Education	8,177.35	5.00	8,182.35	6,590.70	1591.65	1575.61
5.	10-Technical Education	307.55	49.60	357.15	288.93	68.22	68.17
6.	13-Health	1,648.80	201.17	1,849.97	1596.70	253.27	254.71
7.	15-Local Government	1,251.27	504.19	1,755.46	1375.70	379.76	351.92
8.	20-Social Security and Welfare	1,727.05	20.42	1,747.47	1,681.37	66.10	66.14
9.	23-Food and Supplies	206.98	-	206.98	99.15	107.83	107.83
10.	24-Irrigation	1,406.77	-	1,406.77	1,031.22	375.55	99.00
11.	27-Agriculture	894.53	9.61	904.14	719.60	184.54	190.78
12.	28-Animal Husbandry and Dairy development	465.36	-	465.36	406.54	58.82	62.00
13.	32-Rural and Community development	1,461.09	78.74	1,539.83	1,380.01	159.82	142.79
14.	34-Transport	1,422.98	-	1,422.98	1,315.03	107.95	105.39
15.	42-Administration of Justice	307.74	43.92	351.66	270.76	80.90	78.18
Revenue-Charged							
16.	6-Finance	5,477.36	0.00	5,477.36	4,960.69	516.67	176.10
Capital-Voted							
17.	8-Buildings and Roads	1,540.14	287.14	1,827.28	1,600.78	226.50	229.53
18.	14-Urban Development	420.00	-	420.00	329.86	90.14	71.30
19.	23-Food and Supplies	5,410.70	1,444.71	6,855.41	6,572.21	283.20	283.37
20.	38-Public Health and Water Supply	1,156.10	-	1,156.10	831.70	324.40	307.29
21.	40-Energy and Power	910.63	-	910.63	198.62	712.01	712.01
22.	45-Loans and Advances by State Government	874.09	14.09	888.18	521.99	366.19	363.88
Capital-Charged							
23.	Public Debt	9,221.08	1,327.74	10,548.82	6,298.14	4,250.68	4,110.29
Total		46,646.27	4,091.67	50,737.94	39,833.74	10,904.20	10,163.29

Savings exceeding ₹ 500 crore in grant are discussed below:

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

Savings under the grant were ₹ 1,591.65 crore. The savings occurred mainly under the head “2202-General Education, 02-Secondary Education below sub-heads 109-Government Secondary Schools, 99- Teaching Staff including other Establishments (₹ 639.44 crore), 789-Special Component Plan for Scheduled Castes, 97-Monthly Stipends to all Scheduled Caste Students in Classes I to VIII, 98-Cash Award Scheme for Scheduled Caste Classes I to V, 99-Providing of free Bicycle to SC Boys Students in Class VI (₹ 282.85 crore) due to less receipt of claims from the eligible beneficiaries.

ii. Grant Number “6-Finance” (Revenue-Charged)

There were total savings of ₹ 516.67 crore under the grant. Savings occurred under the head 2049-Interest Payments, 01-Interest on Internal Debt, 200-Interest on Other Internal Debts, 92-Interest on Loans from NCRPB (₹ 292.13 crore) due to non-utilisation of the entire provision.

iii. Grant Number “40-Energy and Powers” (Capital-Voted)

Against the original budget provision of ₹ 910.63 crore, there was huge savings of ₹ 712.01 crore. Entire savings were mainly under the head 4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190-Investments in Public Sector and other undertakings due to non-release of Gas and Coal linking for general projects.

iv. Public Debt

Against the savings of ₹ 4,250.68 crore under this grant, ₹ 4,110.29 crore were injudiciously surrendered. The savings occurred mainly under the head, “6003-Internal Debt of the State Government, 107-Loans from the State Bank of India and other Banks (₹ 2,402.74 crore) due to lesser lifting of foodgrains by Food Corporation of India and 110-Ways and Means Advances from Reserve Bank of India (RBI)” (₹ 1,653.23 crore) due to less availing of Ways and Means advances from RBI.

2.3.2 Persistent savings

During the last five years, four grants and one appropriation showed persistent savings of more than ₹ 10 crore and which were also by 10 *per cent* or more of the total grants (Table 2.3).

Table 2.3: Grants indicating persistent savings

Sr. No.	Number and name of the grant	Percentage of savings to total provision (Amount of savings)				
		2008-09	2009-10	2010-11	2011-12	2012-13
Revenue (Voted)						
1.	04-Revenue	41 (157.52)	33 (179.31)	22 (273.17)	47 (421.74)	39 (358.99)
2.	08-Buildings and Roads	11 (86.18)	12 (111.52)	24 (249.50)	28 (300.75)	6 (70.41)
3.	24-Irrigation	10 (417.11)	09 (366.75)	27 (311.48)	30 (409.81)	27 (375.55)
Capital (Voted)						
4.	45-Loans and Advances by State Government	29 (137.36)	44 (653.58)	55 (880.53)	46 (532.72)	41 (366.19)
Capital (Charged)						
5.	Public Debt	46 (1,097.31)	43 (2,032.39)	41 (3,226.08)	37 (2,944.26)	40 (4,250.68)

Savings under Grant No. 4 Revenue occurred mainly under head “2245-Relief on account of Natural Calamities, 05-Calamity Relief Fund, 101-Transfer to Reserve funds and Deposits Account Calamity Relief Fund, 99-State Contributions (₹ 161.72 crore) due to receipt of previous year balances from State Disaster Response Fund.

Savings under Grant No. 8-Buildings and Roads occurred mainly under head, 3054-Roads and Bridges, 03-State Highways, 337-Roadworks (₹ 62.42 crore) due to closure of quarries in the State as per orders of Hon'ble Court.

Savings under Grant No. 24-Irrigation, occurred mainly under "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Direction and Administration (₹ 324.89 crore) due to post kept vacant, economy measures, decrease in court cases, etc.

Savings under grant No. 45-Loans and Advances by State Government occurred under head, 6801-Loans for Power Projects, 205-Transmission and Distribution, 98-Loans to Haryana Vidyut Parsaran Nigam Limited (₹ 362.51 crore) due to economy measures.

2.3.3 Excess expenditure

In grant number "24-Irrigation" (Table 2.4), excess expenditure of more than ₹ 10 crore had been observed consistently for the last five years:

Table 2.4: List of grants indicating persistent excess expenditure during 2008-13
(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of excess to total provision (Amount of excess expenditure)				
		2008-09	2009-10	2010-11	2011-12	2012-13
Capital-Voted						
1.	24-Irrigation	12 (171.01)	12 (177.25)	39 (198.58)	45 (254.64)	53 (275.23)

Excesses occurred mainly 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, 89-Special Revenue, 92-Superintending Engineer, 93-Chief Engineer, 88-Pensionary Charges" (₹ 227.17 crore). The reasons for excess expenditure were not intimated (August 2013).

2.3.4 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 in 18 cases as detailed in *Appendix 2.2*, the expenditure of ₹ 443.64 crore was incurred without any provision in the original estimates/supplementary demands and without any reappropriation orders to this effect.

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 ₹ 263.45 crore for the year 2011-12 had not been discussed by PAC and was still to be regularised.

2.3.6 Excess over provisions during 2012-13 requiring regularisation

Table 2.5 contains the summary of total excesses in three grants/appropriation amounting to ₹ 428.10 crore over authorisations from the Consolidated Fund of the State during 2012-13 which require regularisation under Article 205 of the Constitution.

Table 2.5: Excess over provisions requiring regularisation during 2012-13

(₹ in crore)

Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
Revenue (Voted)				
1.	6-Finance	3,551.82	3,678.35	126.53
2.	38-Public Health and Water Supply	1,086.54	1,099.48	12.94
	Sub-Total	4,638.36	4,777.83	139.47
Capital (Voted)				
3.	21-Women and Child Development	53.82	57.99	4.17
4.	24-Irrigation	522.71	797.94	275.23
	Sub-Total	576.53	855.93	279.40
Capital (Charged)				
5.	24-Irrigation	80.29	89.52	9.23
	Sub-Total	80.29	89.52	9.23
	Grand-Total	5,295.18	5,723.28	428.10

Reasons for excess expenditure were called for from the Government in August 2013. Reply had not been received (September 2013).

2.3.7 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 1,947.34 crore obtained in 21 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 2.3*. In five cases, the supplementary provision totalling ₹ 185.55 crore proved inadequate by more than one crore in each case leaving an aggregate uncovered excess expenditure of ₹ 428.10 crore (*Appendix 2.4*).

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 ₹ 632.41 crore in 39 sub-heads and savings of over ₹ 1,450.61 crore under 51 sub-heads by more than ₹ one crore in each case as detailed in *Appendix 2.5*. Excesses/Savings were more than ₹ 10

crore under 47 sub-heads. In 12¹ cases, reduction of provisions through reappropriation proved injudicious as the actual expenditure was more than the provisions reduced through reappropriation. Similarly, in 5² 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 nine 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 ₹ 1,156.83 crore, the amount surrendered was ₹ 1,289.25 crore resulting in excess surrender of ₹ 132.42 crore. Details are given in *Appendix 2.6*. Further, in four cases the expenditure incurred was in excess (₹ 423.94 crore) of the total grants/ appropriations but even then, the funds (₹ 46.57 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 thereof to the Finance Department as and when savings are anticipated. At the close of the year 2012-13, out of total savings of ₹ 8,365.67 crore in 16 cases under 15 grants/appropriations (savings of ₹ one crore and above were indicated in each grant/appropriation), amounts totalling ₹ 870.99 crore (10 per cent of the total savings) were not surrendered, details of which are given in *Appendix 2.7*. Besides, in 43 cases (surrender of funds in excess of ₹ 10 crore in each case), ₹ 10,635.16 crore was (*Appendix 2.8*) surrendered on the last two working days of March 2013, 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 17 heads under 12 grants/appropriations listed in *Appendix 2.9*, 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 2013.

¹ Sr. No. 2, 14, 33, 34, 50, 52, 53, 54, 62, 77, 81 and 86 of *Appendix 2.5*.

² Sr. No. 3, 7, 55, 58 and 84 of *Appendix 2.5*.

Further scrutiny revealed that out of the expenditure of ₹ 8,215.84 crore incurred on 17 major heads under 12 grants during 2012-13, expenditure of ₹ 3,537.30 crore (43 *per cent*) was spent during the month of March 2013. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.4 Deficiencies noticed in working of treasuries

Deficiencies noticed in the working of treasuries during compilation and inspection for 2012-13 by the Principal Accountant General (Accounts and Entitlement) (PAG(A&E)) Haryana are given below:

2.4.1 Opening of new sub detailed and objective 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 Governments are not authorised to open a new head/sub head of account on their own. The CAG had advised (June 2000) the State Government to seek the mandatory advice from the PAG (A&E) for opening of sub-heads and below.

Scrutiny of Budget documents of the State Government for 2012-13 years revealed that the State Government had opened accounting heads and sub-heads without seeking the prior concurrence from the PAG (A&E). Detail of sub heads opened without consent of PAG (A&E) are given in *Appendix 2.10*.

2.4.2 Non-submission of vouchers in support of Payments

Rule 3.17 of Punjab Financial rules Volume-I envisages that Treasury Officers should ensure that all vouchers required to be sent to the Accounts office are attached with the relevant Monthly Civil Accounts. 939 vouchers of ₹ 23.70 crore were found missing as per *Appendix 2.11*. Despite best efforts made by PAG (A&E) office through regular correspondence with Director Treasuries & Accounts Haryana, Chandigarh and frequent visits to concerned quarters, vouchers were still awaited from various Treasury Officers.

2.4.3 Outstanding claims remaining in suspense

Payment orders on account of Death-cum-Retirement Gratuity/Gratuity were lying outstanding for more than one year in the Treasury Offices as given in

Appendix 2.12. No efforts were being made by the Treasury Officers for their revalidation or ascertaining the reasons for their non-payment.

2.4.4 Delay in submission of Monthly Accounts by treasuries

During the year, in 99 cases the account from various treasuries (first list of payment in 33 cases and second list of payment in 66 cases) were received late by four to fifteen days. Particularly, Accounts of Ambala Treasury were received late by four to fifteen days every month. Hence only 81 *per cent* Accounts were received in time from various treasuries. Matter was brought to the notice of the Government every month but the delay continued to occur. The delay in the submission of initial accounts caused consequent delay and disruptions in compiling Monthly Civil Accounts by the Principal Accountant General (A&E). A list showing the delay in submission of first and second list of accounts by more than three days is given in **Appendix 2.13 and 2.14**. Treasury officers need to be directed to ensure timely submission of initial account to this office.

2.4.5 Non-submission of Plus and Minus Memorandum

As per rule 13.5 of Punjab Financial Rules Volume-I, a plus and minus memorandum should be prepared and submitted to the Principal Accountant General (A&E) as prescribed in Articles 110 and 111 of Account Code Volume-II. But the Plus and Minus memorandum are not regularly and timely submitted by the Treasury Officers along with monthly accounts as shown in **Appendix 2.15** thus, resulting in outstanding balances in the Broad Sheets. Treasury Officers need to be instructed strictly in this regard.

2.4.6 Non-operational Personal Ledger Accounts

While checking the Deposit Accounts, it has been observed that many accounts have not been operated for the last three years. It had also been observed that neither the balances shown therein were written off to Government Account nor any action was initiated to pursue with the department concerned for squaring up the Personal Ledger Accounts (PLAs). Few such examples are given in **Appendix 2.16**.

As per rule 12.7 of Punjab Finance Rules volume-I, PLAs credited by debit to the consolidated Fund should be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. Fresh PLAs, be opened next year again, if necessary, in the usual manner. Strict instructions need to be issued to all the Treasury Officers in this regard. At the close of the year 2012-13, there were 245 PLAs with a balance of ₹ 233.95 crore.

In most of the cases, Treasury Officers do not mention the correct Minor Head of Account in the receipt schedules and payment vouchers. The amount was shown as “Personal Ledger Account” only, resulting in booking of amount in wrong minor head which led to monthly difference.

2.5 Outcome of Analysis of Budgetary Assumptions

Budget estimates for the year 2012-13 were prepared keeping in view the pre-actual figures of 2010-11 and receipts/expenditure of the base year 2011-12 up to September 2011. Details of projected receipts and expenditure and actual thereagainst are given in *Appendix 2.17*.

2.5.1. Shortcomings in Budgetary Assumptions

An analysis of the budgetary assumptions made for receipts and expenditure for preparation of the Budget Estimates (BE) for the year 2012-13 in the Finance Department and the actual thereagainst was conducted (July-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/ B.E 2012-13	Actual	Remarks
Revenue Receipts				
1	Non- Plan Revenue Receipts	33,879.80	32,145.90	Against the assumed growth of 12.80 <i>per cent</i> for the year 2012-13, the BE was prepared by increasing 17.17 <i>per cent</i> over BE of 2011-12 (₹ 28,914.12 crore). There was only 10.66 <i>per cent</i> increase above the actual receipts of 2011-12 (₹ 29,049.16 crore).
2	State Tax Revenue	23,873.28	23,559.00	The projection of ₹ 23,873.28 crore in BE 2012-13 constituted 19.33 <i>per cent</i> growth over BE 2011-12 (₹ 20,006.89 crore) against the assumed growth of 14.10 <i>per cent</i> . Actual receipts were 15.48 <i>per cent</i> higher than actual receipts (₹ 20,399.45 crore) of 2011-12.
a	Taxes on Vehicles	BE 750 RE 770	887.30	The BE ₹ 750 crore and RE ₹ 770 crore were under estimated as compared to actual receipts of ₹ 887.30 crore during the year.
b	Land Revenue	BE 15.28 RE 16.81	12.98	The actual receipt ₹ 12.98 crore was less than the BE. The past trend of the actual receipts was ₹ 10.02 crore in 2010-11, and ₹ 10.95 crore in 2011-12 which was not kept in view while projecting BE 2012-13.

Sr. No.	Particulars	Budget Provision/ B.E 2012-13	Actual	Remarks
c	Taxes on Duties on Electricity	BE 160 RE 183	191.97	The BE was increased to ₹ 183 crore in the revised estimate 2012-13 by ignoring the past trend which was ₹ 130.27 crore in 2010-11 and ₹ 166.43 crore in 2011-12. The actual receipt of ₹ 191.97 crore was higher by ₹ 31.97 crore than BE and ₹ 8.97 crore from RE of 2012-13.
3	State's own Non-Tax Revenue	4,804.54	4,673.15	Against the assumed increase of 14.03 <i>per cent</i> , the projection of ₹ 4,804.54 crore in BE 2012-13 constituted only 12.07 <i>per cent</i> increase over BE 2011-12 (₹ 4,287.08 crore). However, the actual receipts of ₹ 4,673.15 crore in 2012-13 was less than actual collection of 2011-12 (₹ 4,721.65 crore).
a	Major Irrigation	BE 187.80 RE 187.80	130.92	The BE was over estimated by ₹ 56.88 crore as compared to actual receipts of ₹ 130.92 crore during the year 2012-13 which indicated unrealistic estimate.
b	Roads and Bridges	BE 20 RE 15	133.41	The projection of ₹ 20.00 crore in the BE was reduced to ₹ 15 crore. But the actual receipts of ₹ 133.41 crore was much higher than the projected BE which indicated that assumptions were not realistic.
c	Other General and Economic Services	BE 11.50 RE 11.50	34.79	The BE was under estimated by ₹ 23.29 crore as compared to actual receipts of ₹ 34.79 crore which indicated that assumptions were not realistic.
d	Medical and Public Health	BE 109.63 RE 116.96	78.01	The BE of ₹ 109.63 crore was revised to ₹ 116.96 crore but actual receipts of ₹ 78.01 crore falls short by 33 <i>per cent</i> . Thus the projection was not realistic.
4	Grants-in-aid	5,470.25	2,339.25	Grants-in-aid to States are released by Government of India on the recommendation of the Finance Commission. Therefore, the provisions in BE should be made as per recommendation of the Finance Commission. During 2012-13 the provisions made on the higher side than the recommendations of Thirteen Finance Commission (TFC) was not realistic.
5	Non-Plan Expenditure	28,769.45	30,186.27	The provision of ₹ 28,769.45 crore comprises ₹ 28,613.65 crore on revenue account and ₹ 155.80 crore on capital account. The expenditure of ₹ 1,570.54 crore incurred on capital account exceeded the budget provisions. Thus, the provisions in BE were not realistic.

2.5.2 Shortcomings in Plan Estimates

The plan expenditure during 2012-13 was assessed at ₹ 14,500 crore. The actual expenditure of ₹ 13,931.48 crore (96 *per cent*) was less than the projections. Variations were due to the following facts:

- i A total of 88 scheme with an approved outlay of ₹ 730.17 crore included in approved plan for 2012-13 were not implemented (**Appendix 2.18**).

- ii Provision of ₹ 70.74 crore made under 12 schemes in approved outlay for 2012-13 was reduced to ₹ 18.99 crore in the RE, but the schemes were not implemented (*Appendix 2.19*) for which the reasons were not given.
- iii Provision of ₹ 10.06 crore made under the four schemes in approved outlay was increased to ₹ 14.94 crore in RE, but expenditure was not incurred during the year 2012-13 (*Appendix 2.20*).
- iv Provisions of ₹ 106.61 crore were made under 33 schemes in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2012-13 (*Appendix 2.21*).
- v The provision of ₹ 1,702.11 crore made under 46 schemes was increased to ₹ 2,001.79 crore against which expenditure of ₹ 1,457.26 crore was incurred during the year 2012-13. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than even the original estimates (*Appendix 2.22*).
- vi Eight new plan schemes with a provision of ₹ 76.91 crore were included in the revised estimates during the year 2012-13 but the schemes were not implemented. (*Appendix 2.23*).
- vii An expenditure of ₹ 8.29 crore was incurred against three schemes without any provision in BE/RE during the year 2012-13 (*Appendix 2.24*). Reasons for incurring expenditure without provision were not given.
- viii Fourteen plan schemes including one scheme of externally aided project for which the Outlay of ₹ 1,296.65 crore approved for execution during 2012-13 was reduced to ₹ 700.67 crore in the revised estimates. The expenditure of ₹ 404.41 crore only was incurred on these schemes which was much less than the approved /revised outlay as detailed in *Appendix 2.25*.
- ix Provision of ₹ 785.67 crore made under twenty two schemes was reduced to ₹ 478.99 crore, still expenditure of ₹ 553.60 crore was incurred under these schemes which exceeded the approved revised limit as detailed in *Appendix 2.26*.

2.6 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. “20-Social Security and Welfare” and Grant No. “38-Public Health and Water Supply”) was conducted (July-August 2013) on the basis of the variations during the last three years and magnitude of the grants and

supplementary demands made during the year 2012-13. Important points noticed during review of these grants for 2012-13 are detailed below:

2.6.1 Grant No. 20-Social Security and Welfare

i Against the budget provision of ₹ 1,747.47 crore (Original: ₹ 1,727.05 crore and supplementary: ₹ 20.42 crore) under revenue head an expenditure of ₹ 1,681.37 crore was incurred during the year 2012-13 resulting in saving of ₹ 66.10 crore.

ii Savings occurred mainly under head “2235-Social Security and Welfare, 104-Welfare of Aged, Infirm and Destitute and 101-Welfare of Handicapped” (₹ 4.55 crore) due to non-receipt of application/ proposal from the Non-Government Originations (NGO’s), “02-Social Welfare, 800-Other Expenditure, 73-Scheme for development of minority concentration districts of Mewat and Sirsa” (₹ 18.54 crore) due to non-finalization of the project under the scheme and 03-National Social Assistance Programme, 102- National Family Benefit Scheme, 99-Family benefit scheme” (₹ 1.52 crore) due to enrolment of less number of beneficiaries. Against the saving of ₹ 66.10 crore under the revenue head, the amount of ₹ 66.14 crore was surrendered on the last day of the financial year.

iii In view of saving of ₹ 66.10 crore, the supplementary grant of ₹ 20.42 crore obtained in March 2013 proved unrealistic as the actual expenditure did not even come up to the original provision.

iv The provision of ₹ 2.83 crore under head, “4235- Capital Outlay on Social Security and Welfare” proved unnecessary as no expenditure was incurred due to non clearance of scheme from the Haryana Backward Classes Kalyan Nigam.

v It was noticed in audit that out of the total expenditure of ₹ 28.31 crore incurred on eighteen schemes (*Appendix 2.27*) under this grant, the expenditure of ₹ 26.05 crore (92 *per cent*) was incurred during the last quarter of the year, of which, ₹ 24.29 crore (86 *per cent*) was incurred during the last month (March 2013). Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.6.2 Grant No. 38-Public Health and Water Supply

(a) Revenue Head

i Against the budget provision of ₹ 1,086.54 crore (original ₹ 1,074.54 crore and supplementary ₹ 12.00 crore), the expenditure of ₹ 1,099.48 crore was incurred under revenue head resulting in excess expenditure of ₹ 12.94 crore which required regularization under article 205 of constitution.

ii In view of excess expenditure, the supplementary provision of ₹ 12.00 crore proved inadequate. The excess expenditure was under “2215 Water Supply and Sanitation of Water Supply, 01-Water Supply, 102-Rural Water Supply Programmes, 97-Rural Water Supply Programme” (₹ 12.19 crore) due to installation of tube wells, water works boosters and pending energy charges paid to Haryana Vidhyut Parasaran Nigam.

(b) Capital Head

iii Against the original budget provision of ₹ 1,156.10 crore, the expenditure of ₹ 831.70 crore was incurred which resulted in savings of ₹ 324.40 crore over the BE.

iv Savings were mainly under head “4215-Capital outlay on Water Supply and sanitation”-94-Augmentation of Water Supply (₹ 11.48 crore), 99-Augmentation of water supply (₹ 18.03 crore), 94-National Capital Region (₹ 154.06 crore), 99- Institutional Strengthening of Public Health Engineering Department (₹ 0.46 crore), NEWDP- Coverage Central (₹ 13.61 crore) due to non-availability of material such as Sand/ Gravel, pipes, etc., 98- Free Private Water Connection to SC Families in Rural (₹ 7.17 crore), 99-Free Private Water Connection to SC Families in Urban (₹ 3.94 crore), 96-Desert Development Programme (₹ 43.48 crore) due to providing of additional budget at the fag end of the year and 91-Mewat TFC (₹ 15.00 crore), 95- TFC - Shivalik and Southern Haryana (₹ 32.55 crore), 98-Mewat TFC (₹ 9.11 crore), 97- TFC Shivalik and Southern Haryana (₹ 4.28 crore), 92-Sewerage Treatment (₹ 2.34 crore) and 97-NEWDP- Sustainability (Central) (₹ 22.16 crore) due to project sanctioned at the end of the year.

v Against the total saving of ₹ 324.40 crore under capital heads of the grant, ₹ 307.29 crore were surrendered on the last working day of the year, remaining ₹ 17.11 crore remained un-surrendered. Under revenue head also although there was an excess expenditure of ₹ 12.94 crore, the department surrendered ₹ 1.47 crore on last working day of the year. This indicated inadequate financial control and also that these funds could not be utilized on other development schemes/ programmes of the Government.

vi It was noticed that out of total expenditure of ₹ 104.24 crore incurred on 39 schemes under this grant, expenditure of ₹ 56.44 crore (54 *per cent*) was incurred during the last quarter of the year, of which ₹ 44.04 crore (42 *per cent*) was spent during the last month (March 2013). Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules (*Appendix 2.28*).

2.7 Delay in submission of Budget Estimates

Budget estimates for the year 2012-13 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 4th November. Contrary to this, two Heads of Department (Grant No. 20 and Grant No. 38) submitted their budget estimates to Finance Department after delays ranging between 34 and 87 days (*Appendix 2.29*).

2.8 Conclusions

During 2012-13, expenditure of ₹ 55,827.92 crore was incurred against total grants and appropriations of ₹ 66,810.40 crore.

Overall saving of ₹ 10,982.48 crore was the result of saving of ₹ 11,410.58 crore in various grants and appropriation offset by excess expenditure of ₹ 428.10 crore in four grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 263.45 crore in one grant relating to 2011-12.

In nine cases, ₹ 1,289.25 crore was surrendered (more than ₹ 50 lakh or more in each case) including an excess surrender of ₹ 132.42 crore than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 8,365.67 crore in 16 cases (savings of ₹ one crore and above), savings of ₹ 870.99 crore were not surrendered. In 41 cases (surrender of funds in excess of ₹ 10 crore), ₹ 10,635.16 crore were surrendered on the last two working days of the financial year. There were also cases of injudicious reappropriations.

2.9 Recommendations

The Government may consider:

- preparing realistic budget estimates to avoid large savings/excesses.
- surrendering of savings by stipulated date for their effective utilisation by needy departments.
- regularisation of excess expenditure incurred.
- seeking prior concurrence of the Principal Accountant General (Accounts and Entitlement) before opening new accounting Heads and sub-heads.
- spreading the expenditure throughout the year.

Chapter III

Financial Reporting

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 (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 1,699 UCs due for submission in respect of grants and loans aggregating to ₹ 3,474.05 crore, 812 UCs for an aggregate amount of ₹ 1,567.85 crore were in arrears for the grants released during 2008-09 to 2011-12. The Department-wise break-up of UCs due, received and outstanding as on 31 March 2013 is given in *Appendix 3.1*.

Analysis of Appendix 3.1 shows that out of 812 outstanding UCs, 552 UCs (68 *per cent*) were outstanding from Rural Development department and 226 (28 *per cent*) were outstanding from Education department. Further 18 UCs for ₹ 43.70 crore were outstanding for the grants released in 2008-09, 32 UCs for ₹ 179.09 crore for the grants released in 2009-10, 134 UCs for ₹ 130.51 crore for grants released in 2010-11 and 628 UCs for ₹ 1,214.49 crore for grants released in 2011-12. 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 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.

A total of 251 annual accounts of 110 autonomous bodies/authorities are awaited as on 31 July 2013. 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	94	273.37
2.	1-3	98	262.73
3.	3-5	29	73.25
4.	5-7	8	7.35
5.	7-9	8	5.46
6.	9 and above	14	30.78
	Total	251	652.14

(Source: Figures obtained from Government Departments and Accountant General (A&E) Haryana)

Table 3.1 shows that 30 annual accounts (12 *per cent*) involving grants of ₹ 43.59 crore were in arrear for more than five years. 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. Out of 97 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 25 bodies/authorities was conducted during 2012-13.

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 28 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**.

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 (in years)	Number of autonomous bodies	Reasons for delay
0 – 1	4	Accounts had not been prepared by autonomous bodies.	0 - 1	1	Reasons for delay not intimated by departments.
1 - 6	5		1 - 2	2	
6 - 12	-		2 - 3	6	
12 - 18	7		3 - 4	1	
18 – 24	-		4 - 5	-	
24 and above	12		5 and above	7	
Total	28			17	

It was further observed that 6¹ autonomous bodies had not submitted their annual accounts for the last 16 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.

As of June 2013, four out of five such undertakings had not prepared their accounts from 2009-10 and onwards. Government funds amounting to ₹ 4,302.87 crore stood invested in these undertakings. The proforma accounts of Haryana Roadways with Government investment of ₹ 606.07 crore as on 31 March 2009 were in arrears from 2009-10. Though the arrears in preparation of accounts have been repeatedly commented, no improvement had taken place in

¹ District Legal Services Authority: Gurgaon, Jhajjar, Panchkula, Rewari, Rohtak and Sonapat.

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 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 (A&E).

State Government reported 144 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.60 crore on which final action was pending as of June 2013. 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	20	34.40	Theft	96	80.93
5 - 10	40	45.20			
10 - 15	33	54.23	Misappropriation/ loss of material	49	79.52
15 - 20	11	6.89			
20 - 25	24	16.64	Total	145	160.45
25 and above	16	3.09	Cases of losses written off during the year	1	00*
Total	144	160.45	Total pending cases	144	160.45

* measurement book theft

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	4	8.05
i)	Departmental action initiated but not finalised	69	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	16	52.94
Total		144	160.45

Out of the total loss cases, 66 *per cent* cases related to theft of Government money/store. Further, in respect of 50 *per cent* cases of losses, departmental action had not been finalised and 28 *per cent* cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 144 cases of losses due to theft/misappropriation etc., 124 cases were more than 5 years old including 16 cases which 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 Misclassification 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 2012-13, expenditure aggregating ₹ 7,746.18 crore (17.46 *per cent* of total expenditure) was classified under Minor Head – 800 against 12 Major Heads in both revenue and capital sections. Total/considerable expenditure on power subsidy, urban development, major and medium irrigation, tourism and other social services were classified under omnibus Minor Head–800 instead of depicting distinctly in the Finance Accounts.

Similarly, revenue receipts aggregating ₹ 1,415.84 crore (4.21 *per cent* of total revenue receipts) was classified under omnibus minor head ‘800-Other Receipts’ under 14 major heads. Considerable amount of Non-tax revenue under urban development, major irrigation, police, roads and bridges, forest and wildlife, etc. were classified under this minor head.

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

3.7 Conclusions

Substantial delays in submission of utilisation certificates occurred and as a result proper utilisation of grants could not be ensured. In absence of annual accounts, it could not be ascertained whether 110 autonomous bodies/authorities attract the provision of Section 14 of the CAG’s Act 1971. 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, in cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc., departmental action was pending for long period. 17.46 *per cent* of total expenditure and 4.21 *per cent* of revenue receipts were classified under omnibus minor head ‘800-Other Expenditure/Receipts’ during 2012-13.

3.8 Recommendations

The Government may consider:

- strengthening of internal control mechanism of the Government departments to watch the timely submission of UCs and releasing further grants only after receipt of utilization certificate of earlier grants.
- adopting 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 Section 14 of the CAG’s (DPC) Act, 1971.
- evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.

- preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.
- depicting the amounts received and expenditure incurred under various schemes distinctly instead of clubbing the receipt and expenditure of major schemes under the Minor head '800-Other Expenditure' and '800-Other Receipts'.



(Onkar Nath)

Principal Accountant General (Audit),
Haryana

Chandigarh

Dated:

Countersigned



(Shashi Kant Sharma)

Comptroller and Auditor General of India

New Delhi

Dated:

Appendix 1.1 State Profile

(Reference: Paragraphs 1.1 and 1.3; Page 1)

State Profile					
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	Density of Population (2011) (All India Density= 382 persons per sq. km.)			573 person per sq. km.	
4	Population below poverty line (All India Average= 21.92 <i>per cent</i>)			11.16 <i>per cent</i>	
5	Literacy (2011) (All India Average= 74.04 <i>per cent</i>)			76.64 <i>per cent</i>	
6	Infant mortality (per 1000 live births) (All India Average= 42 per 1000 live births)			51	
7	Life Expectancy at birth (All India Average= 66.1 years)			66.2 years	
8	Gini Coefficient ¹				
	a.	Rural (All India= 0.29)		0.28	
	b.	Urban (All India= 0.38)		0.36	
9	Gross State Domestic Product (GSDP) 2012-13 at current prices			₹ 3,53,440 crore	
10	GSDP ² CAGR ³ (2003-04 to 2012-13)			17.47 <i>per cent</i>	
11	Per capita GSDP CAGR (2003-04 to 2012-13)			13.78 <i>per cent</i>	
12	GSDP CAGR (2003-04 to 2011-12)		Haryana	17.82 <i>per cent</i>	
other General Category States			14.94 <i>per cent</i>		
14	Population Growth (2001-02 to 2010-11)		Haryana	19.90 <i>per cent</i>	
other General Category States			17.56 <i>per cent</i>		
B.	Financial data				
Particulars			Figures (in <i>per cent</i>)		
CAGR			2003-04 to 2011-12		2003-04 to 2012-13
			General Category State	Haryana	Haryana
a.	of Revenue Receipts		17.48	15.21	14.61
b.	of Own Tax Revenue		17.44	15.71	15.67
c.	of Non Tax Revenue		12.64	9.87	8.60
d.	of Total Expenditure		14.15	14.43	14.66
e.	of Capital Expenditure		16.83	38.98	34.99
f.	of Revenue Expenditure on Education		16.85	19.27	18.38
g.	of Revenue Expenditure on Health		15.35	16.63	18.35
h.	of Salary and Wages		14.18	15.00	14.99
i.	of Pension		18.36	19.59	18.87

Source: Financial data is based on figures in Finance Accounts, BPL (Planning Commission and SSO data, 61st Round), Gini Coefficient (Planning Commission GOI dated 18 October 2013 – round 2009-10 MRP), Life Expectancy at birth and Infant mortality rate (Economic Survey of Haryana 2010-11) and Density of population (Census of India 2011, Provisional Population Totals, published by Neerja 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 GSDP=Gross State Domestic Product.
³ CAGR= Compound Annual Growth Rate. [Calculation of CAGR = (((Last figure/first figure)^{1/time in years})-1)*100].

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

<p>Structure of Government Accounts: The accounts of the Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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Appendix 1.2 Part B: Layout of Finance Accounts

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>	
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.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
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 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 details 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.
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

(Reference: Introduction; Page 1)

Methodology adopted for the assessment of fiscal position

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 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

	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore)	1,82,522	2,23,600	2,65,034	3,07,606	3,53,440
Growth rate of GSDP	20.40	22.51	18.53	16.06	14.90

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures for 2010-11 are on provisional estimates, for 2011-12 on quick estimates and for 2012-13 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 <i>per cent</i> 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 <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.4
(Reference: Paragraph 1.3; Page 9)
Time Series Data on State Government finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	18,452	20,993	25,564	30,558	33,634
(i) Tax Revenue	11,655(63)	13,220(63)	16,790 (66)	20,399(67)	23,559(70)
Taxes on Sales, Trade, etc.	8,155(70)	9,032(68)	11,082 (66)	13,384(66)	15,377(65)
State Excise	1,419(12)	2,059(16)	2,366 (14)	2,832(14)	3,236(14)
Taxes on Vehicles	239(2)	277(2)	457 (3)	740(4)	887(4)
Stamps duty and Registration fees	1,326(12)	1,294(10)	2,319 (14)	2,793(14)	33,26(14)
Land Revenue	9(-)	9	10	11	13
Taxes on goods and passengers	370(3)	392(3)	387 (2)	429(2)	471(2)
Taxes and duties on Electricity	106(1)	120(1)	130 (1)	166	192(1)
Other Taxes	31	37	39	44	57
(ii) Non-Tax Revenue	3,238(18)	2,741(13)	3,421 (13)	4,722(15)	4,673(14)
(iii) State's share in Union taxes and duties	1,725(9)	1,775(8)	2302 (9)	2,682(9)	3,062(9)
(iv) Grants-in-aid from Government of India	1,834(10)	3,257(16)	3,051 (12)	2,755(9)	2,340(7)
2. Miscellaneous Capital Receipts	7	9	8	9	11
3. Recoveries of Loans and Advances	352	213	233	294	349
4. Total Revenue and Non debt capital receipt (1+2+3)	18,811	21,215	25,805	30,861	33,994
5. Public Debt Receipts	3,888	8,455	9,843	10,767	15,213
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,822(98)	8,320(98)	9,535 (97)	10,669(99)	15,162 (100)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	66(2)	135(2)	308 (3)	98(1)	51
6. Total Receipts in the Consolidated Fund (4+5)	22,699	29,670	35,648	41,628	49,207
7. Contingency Fund Receipts	-	-	193	168	-
8. Public Accounts receipts	12,308	15,789	16,595	19,260	22,709
9. Total receipts of the State (6+7+8)	35,007	45,459	52,436	61,056	71,916
Part B. Expenditure/disbursement					
10. Revenue Expenditure	20,534	25,257	28,310	32,015	38,072
Plan	3,918(19)	5,715(23)	6,251 (22)	7,792(24)	9,456(25)
Non-plan	16,616(81)	19,542(77)	22,059 (78)	24,223 (76)	28,616(75)
General Services (including Interests payments)	6,024(30)	7,755(31)	9,328 (33)	10,220 (32)	11,897(31)
Economic Services	7,035(34)	7,530(30)	7,997 (28)	9,054 (28)	11,557(30)
Social Services	7,259(35)	9,902(39)	10,904 (39)	12,641 (39)	14,516(38)
Grants-in-aid and contributions	216(1)	70(-)	81 (-)	99	102
11. Capital Expenditure	4,502	5218	4,031	5,372	5,762
Plan	3,990(89)	4,203(81)	3,845 (95)	4,354 (81)	4,191(73)
Non-plan	512(11)	1,015(19)	186 (5)	1,018 (19)	1,571(27)
General Services	195(4)	187(4)	199 (5)	235 (5)	251(4)
Economic Services	3,198(71)	3,961(76)	2,602 (65)	3,770 (70)	4,065(71)
Social Services	1,109(25)	1,070(20)	1,230 (31)	1,367 (25)	1,446(25)
12. Disbursement of Loans and Advances	332	830	722	627	522
13. Total (10+11+12)	25,368	31,305	33,063	38,014	44,356
14. Repayments of Public Debt	1,292	2,746	3,971	4,037	5,951
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,178(91)	2,576(94)	3,846 (97)	3,812 (94)	5,825(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	114(9)	170(6)	125 (3)	225 (6)	126(2)
15. Appropriation to Contingency Fund	-	-	190	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	26,660	34,051	37,224	42,051	50,307
17. Contingency Fund disbursements	-	-	3	168	-
18. Public Accounts disbursements	11,442	14,320	15,324	17,051	21,074
19. Total disbursement by the State (16+17+18)	38,102	48,371	52,551	59,270	71,381
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)2,082	(-)4,264	(-)2,746	(-) 1,457	(-)4,438
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-)6,557	(-)10,090	(-)7,258	(-) 7,153	(-)10,362

	2008-09	2009-10	2010-11	2011-12	2012-13
22. Primary Deficit (-)/surplus (+) (21+23)	(-)4,218	(-)7,353	(-)3,939	(-) 3,152	(-)5,618
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,339	2,737	3,319	4,001	4,744
24. Financial Assistance to local bodies etc.	2,053	1,947	2,223	3,306	4,648
25. Ways and Means Advances (WMA)/Overdraft availed (days)	92(5)	170(7)	670(8)	974(11)	347(12)
26. Interest on WMA/Overdraft⁴	0.04	0.05	1.16	1.51	0.78
27. Gross State Domestic Product (GSDP)⁵	1,82,522	2,23,600	2,65,033	3,07,606	3,53,440
28. Outstanding Fiscal liabilities (year end)	32,278	39,337	46,282	54,540	64,818
29. Outstanding guarantees including interest and guarantee fee (year end)	4,575	4,536	4,528	5,608	21,124
30. Maximum amount guaranteed (year end)	5,188	4,757	5,515	10,690	31,958
31. Number of incomplete projects	29	15	21	8	14
32. Capital blocked in incomplete projects (₹ in crore)	85.60	30.00	41	186	48
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.064	0.059	0.063	0.066	0.067
Own Non-Tax Revenue/GSDP	0.018	0.012	0.013	0.015	0.013
Central Transfers/GSDP	0.009	0.008	0.009	0.009	0.009
II Expenditure Management					
Total Expenditure/GSDP	0.139	0.140	0.125	0.124	0.125
Total Expenditure/Revenue Receipts	1.375	1.491	1.293	1.244	1.319
Revenue Expenditure/Total Expenditure	0.809	0.807	0.856	0.842	0.858
Expenditure on Social Services/Total Expenditure	0.330	0.364	0.367	0.368	0.360
Expenditure on Economic Services/Total Expenditure	0.409	0.374	0.321	0.337	0.352
Capital Expenditure/Total Expenditure	0.177	0.167	0.122	0.141	0.130
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.170	0.161	0.116	0.135	0.124
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.011	(-)0.019	(-)0.010	(-) 0.005	(-) 0.013
Fiscal deficit/GSDP	(-) 0.036	(-)0.045	(-)0.027	(-) 0.023	(-) 0.029
Primary Deficit (surplus) /GSDP	(-) 0.023	(-)0.033	(-)0.015	(-) 0.010	(-) 0.016
Revenue Deficit/Fiscal Deficit	0.318	0.423	0.378	0.204	0.428
Primary Revenue Balance/GSDP	(-) 0.022	(-)0.032	(-)0.021	(-) 0.012	(-) 0.017
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.177	0.176	0.175	0.177	0.183
Fiscal Liabilities/RR	1.749	1.187	1.810	1.785	1.927
Primary deficit vis-à-vis quantum spread	(-) 1.437	(-) 4.181	(-) 1.004	0.924	(-) 2.044
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.897	0.740	0.831	0.810	0.806
V Other Fiscal Health Indicators					
Return on Investment	8.27	9.60	2.48	1.64	7.05
Balance from Current Revenue (₹ in crore)	572	(-)117	2,326	4,977	3,741
Financial Assets/Liabilities	0.88	0.80	0.77	0.78	0.75

⁴ Interest of ₹ 0.78 crore at the rate of seven to ten 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 2010-11 are on provision estimates, 2011-12 are quick estimates and 2012-13 advance estimates.

Appendix 1.5 Part A
(Reference: Paragraphs 1.9.1; Page 34)
Abstract of receipts and disbursements for the year 2012-13

(₹ in crore)

Receipts			Disbursements					
	2011-12		2012-13		2011-12	2012-13		
						Non-plan	Plan	Total
Section A: Revenue								
I. Revenue Receipts	30,557.59		33,633.53	I. Revenue Expenditure	32,014.89	28,615.73	9,455.99	38,071.72
Tax Revenue	20,399.46	23,559.00		General Services	10,219.83	11817.41	79.34	11,896.75
Non-Tax Revenue	4,721.65	4,673.15		Social Services	12,641.67	7666.10	6,850.25	14,516.35
State's share of Union Taxes	2,681.55	3,062.13		Education, Sports, Art and Culture	6,288.47	5009.47	2,014.04	7,023.51
Non-Plan Grants	1,246.51	851.62		Health and Family Welfare	1,198.08	805.33	791.52	1,596.85
Grants for State Plan Schemes	674.54	727.75		Water Supply, Sanitation, Housing and Urban Development	2,312.86	1116.76	1,611.43	2,728.19
Grants for Central and Centrally Sponsored Plan Schemes	833.88	759.88		Information and Broadcasting	63.71	35.00	29.74	64.74
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	249.46	141.98	194.46	336.44
				Labour and Labour Welfare	215.53	162.49	70.16	232.65
				Social Welfare and Nutrition	2,307.74	388.33	2,138.89	2,527.22
				Others	5.82	6.75	-	6.75
				Economic Services	9,053.97	9030.33	2,526.40	11,556.73
				Agriculture and allied activities	1,421.09	819.97	885.65	1,705.62
				Rural Development	1,097.17	236.84	1,053.12	1,289.96
				Special Areas Programmes				
				Irrigation and Flood Control	997.22	818.77	240.68	1,059.45
				Energy	3,591.24	5135.83	4.47	5,140.30
				Industry and Minerals	89.16	35.62	51.28	86.90
				Transport	1,592.85	1942.17	167.86	2,110.03
				Science, Technology and Environment	11.96	6.33	19.68	26.01
				Other General Economic Services	253.29	34.81	103.65	138.46
				Grants-in-aid and Contributions	99.42	101.89	-	101.89
II. Revenue Deficit carried over to Section B	1,457.30		4438.19	Revenue surplus carried over to Section B				
Total Section A	32,014.89		38,071.72		32,014.89	28,615.73	9,455.99	38,071.72
Section B – Others								
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	376.84		2161.75	III. Opening overdraft from Reserve Bank of India				
IV. Miscellaneous Capital Receipt	9.24		10.81	IV. Capital Outlay	5,372.34	1570.54	4,191.30	5,761.84
				General Services	235.32	-	250.60	250.60
				Social Services	1,367.41	-	1,445.99	1,445.99
				Education, Sports, Art and Culture	75.79	-	123.11	
				Health and Family Welfare	50.03	-	4.05	
				Water Supply, Sanitation, Housing and Urban Development	1,175.30	-	1,198.59	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.00	-	1.00	
				Social Welfare and Nutrition	21.10	-	58.70	
				Others	44.19	-	60.54	

Receipts				Disbursements			
	2011-12		2012-13		2011-12	2012-13	
						Non-plan	Plan
							Total
				Economic Services	3,769.61	1,570.54	2,494.71
				Agriculture and allied activities	1,031.59	1,568.09	91.46
				Irrigation and Flood Control	887.29	-	887.46
				Energy	801.60		198.62
				Industry and Minerals	20.37		2.22
				Transport	1,008.76	2.45	1,292.95
				General Economic Services	20.00		22.00
V. Recoveries of Loans and Advances	294.12		349.38	V. Loans and Advances disbursed	627.07	237.79	284.20
From Power Projects	30.07		9.34	For Power Projects	157.09		73.86
From Government Servants	175.51		187.60	To Government Servants	268.55	237.79	
From others	88.54		152.44	To others	201.43		210.34
VI Revenue Surplus brought down			-	VI. Revenue Deficit brought down	1,457.30		4,438.19
VII. Public Debt Receipts	10,766.83		15,213.54	VII. Repayment of Public Debt	4,037.14		5,951.37
External debt				External debt			
Internal Debt other than Ways and Means Advances and Overdraft	10,669.11		15,162.39	Internal debt other than Ways and Means Advances and Overdraft	3,812.25		5,824.68
Net transaction under Ways and Means Advances	-		--	Net transaction under Ways and Means Advances			--
Loans and Advances from Central Government	97.72		51.15	Repayment of Loans and Advances to Central Government	224.89-		126.69
VIII. Appropriation to contingency fund	-		-	VIII. Appropriation to contingency fund			-
IX. Amount transferred from contingency fund	167.52		-	IX. Expenditure from contingency fund	167.52		-
X. Public Accounts Receipts	19,259.75		22,708.90	X. Public Account Disbursements	17,051.18		21,073.88
Small Savings, Provident Fund, etc.	2,198.62	2,310.94		Small Savings, Provident Funds, etc.	1,480.09		1,852.98
Reserve Funds	442.62	666.68		Reserve Funds	76.75		106.01
Suspense and Miscellaneous	788.97	652.76		Suspense and Miscellaneous	706.23		560.82
Remittances	5,657.68	5,928.62		Remittances	5,442.80		6,001.22
Deposits and Advances	10,171.86	13,149.90		Deposits and Advances	9,345.31		12,552.85
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	2,161.75		2,697.11
				Cash in Treasuries and Local Remittances	0.54		0.54
				Deposits with Reserve Bank	(-) 50.00		164.43
				Departmental Cash Balance including Permanent Advances, etc.	2.83		2.28
				Cash Balance Investment and earmarked investments	2,208.38		2,529.86
Total - Section B	30,874.30		40,444.38	Total	30,874.30		40,444.38

Appendix 1.5 Part B
(Reference: Paragraphs 1.9.2; Page 34)
Summarised financial position of the State Government as on 31 March 2013
(₹ in crore)

As on 31 March 2012	Liabilities		As on 31 March 2013
39,342.84	Internal Debt		48,680.54
	21,081.73 Market Loans bearing interest	29,656.16	
	2.37 Market Loans not bearing interest	2.31	
	6.85 Loans from Life Insurance Corporation	4.38	
	6,656.69 Loans from other Institutions, etc.	7,514.05	
	11,595.20 Special Securities issued to the National Small Saving Fund of the Central Government	11,503.64	
2,053.27	Loans and Advances from Central Government		1,977.73
	Pre 1984-85 Loans		
	25.50 Non-plan Loans	25.28	
	1,993.83 Loans for State Plan Schemes	1,920.42	
	9.56 Loans for Central Plan Schemes	8.60	
	24.38 Loans for Centrally Sponsored Plan Schemes	23.43	
200.00	Contingency Fund		200.00
8,937.68	Small Savings, Provident Funds, etc.		9,395.64
3,891.57	Deposits		4,488.54
2,152.24	Reserve Funds		2,712.91
37.48	Suspense & Misc. Balances		129.46
230.08	Remittance balance		157.48
56,845.16			67,742.30
As on 31 March 2012	Assets		As on 31 March 2013
38,773.15	Gross Capital Outlay on Fixed Assets		44,524.18
	6,981.91 Investments in shares of Companies, Corporations, etc.	7,240.02	
	31,791.24 Other Capital Outlay	37,284.16	
3,315.88	Loans and Advances		3,488.48
	586.00 Loans for Power Projects	650.52	
	2,114.29 Other Development Loans	2,172.17	
	615.59 Loans to Government Servants and miscellaneous loans	665.79	
0.86	Advances		0.78
-	Suspense and Miscellaneous Balances	-	-
-	Remittance Balances	-	-
2,161.75	Cash		2,697.11
	0.54 Cash in Treasuries and Local Remittances	0.54	
	(-) 50.00 Deposits with Reserve Bank	164.43	
	2.72 Departmental cash balances	2.17	
	0.11 Permanent advances	0.11	
	370.74 Cash Balance Investment	92.46	
	1,837.64 Reserve Fund Investment	2,437.40	
12,593.52	Deficit on Government Accounts		17,031.75
	1,457.30 (i) Revenue Surplus/deficit of the Current year	(-)4,438.19	
	11,136.22 (ii) Accumulated deficit up to preceding year	12,593.52	
	(iii) Miscellaneous Government Account ⁶	0.04	
56,845.16	Total		67,742.30

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 ₹ 6.35 crore (debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2013. The difference is under reconciliation (August 2012).

⁶ Write off from Head of Account closing to balance under major head "8680 – Miscellaneous Government Accounts".

Appendix 1.6
(Reference: Paragraph 1.1.1; Page 3)

**Statement of assessment/projections under Thirteenth Finance Commission,
Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year
2012-13**

(₹ in crore)

Particulars	Assessment by ThFC	Projections in FCP	Projections in MTFPS
Gross State Domestic Product			
Own tax revenue	23153.80	24475.00	23873.28
Own non-tax revenue	14980.57	4915.00	4804.54
Own revenue receipts	38134.37	29390.00	28677.82
Non-plan revenue expenditure	20359.91	27410.00	28613.65
Plan revenue expenditure	-	7910.00	11169.87
Salaries	7253.05	9810.00	11438.45
Interest payment	4616.26	4620.00	5112.45
Pension	2346.58	3640.00	3470.00
Subsidies – Power	-	3650.00	5129.13
Revenue deficit	Zero	Zero	
Fiscal deficit		3 per cent of GSDP	2.06% of GSDP
Outstanding debt		22.7 per cent of GSDP	16.36 % of GSDP
Liabilities		60745.00	60437.04

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 29)

Financial position of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised

Sr. No.	Government Companies	Investment (upto 2012-13)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	21.52	9.33	2008-09
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	333.68	2011-12
3.	Haryana Tanneries Limited, Chandigarh.	1.17	10.58	2011-12
4.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	185.74	25.28	2011-12
5.	Haryana State Small Scale Industries and Export Corporation Limited, Chandigarh.	1.81	27.22	2011-12
6.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	6.18	2011-12
7.	Haryana Power Generation Limited, Panchkula.	2735.24	264.02	2011-12
8.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	938.67	12,423.62	2011-12
9.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	855.74	4306.97	2011-12
10.	Haryana Vidyut Parsaran Nigam Limited, Panchkula	1772.24	22.09	2008-09
11.	Haryana Financial Corporation	201.83	163.26	2011-12
12.	Haryana Scheduled Castes and Financial Development Corporation	29.81	1.07	2007-08
Total		6757.31	17,593.30	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 30)

Summarised financial statement of departmentally managed commercially/ quasi-commercially undertakings

(₹ 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)	2011-12	3,670.78	3,695.99	-	-	3,441.00	(-) 230.01	-	230.01	--
5.	Transport Department Haryana Roadways	2008-09	606.07	564.25	584.36	1.17	616	(-) 202.28	38.7	163.58	-
Total			4,302.87	4,283.50	584.45	1.18	4,074.65	(-) 431.00	40.18	(-) 390.82	

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 31)

Details of Infrastructure projects completed under Public Private Partnership

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 Shahar.	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
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
21.	Design, Engineering, Finance, Construction, operation and maintenance of Gurgaon-Faridabad and Ballabhgarh-Sohna Roads.	Public Works Department	180.00	BOT	June 2012
Total			752.92		

Appendix 1.10
(Reference: Paragraph 1.8.5; Page 31)

Details of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
1.	Development of Rai Malikpur (Rajasthan Border) – Narnaul- Mahendergarh – Dadri – Bhiwani-Kharak Corridor in the State of Haryana	PWD (B&R)	1201.70	DBFOT	31 January 2012	Project was awarded in January 2012 and agreement signed on 30 November 2012
2.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSIIDC	2310.00	BOT	14 November 2005	69 per cent physical progress achieved. A penalty of ₹ 23.52 crore levied in April 2013 against the agency but no recovery made till May 2013.
3.	Construction of Gurgaon Recreation Park.	HSIIDC	230.00	Joint Venture	01 April 2004	The whole project was likely to be completed by August 2013
4.	Reliance Special Economic Zone Limited, Gurgaon.	HSIIDC	12,500.00	Joint Venture	19 June 2006	The agency has shown its inability to acquire the required quantum of land (12,500 acres) and offered (January 2012) to return 1,383.68 acre land to HSIIDC.
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-Sonipat.	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 studies. IT department analyzing and will evolve new model.

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
13.	Full facility management under ICT scheme.	School Education	39.78	BOO/ BOOT	19 November 2009	18 November 2014
14.	Full facility management under ICT scheme.	School Education	11.22	BOO/ 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	BOO/ BOOT	03 March 2010	April 2015
Total			58,821.70			

Appendix 2.1

(Reference: Paragraph: 2.3.1; page 52)

Statement of various grants/appropriations where savings were more than ₹ 10 crore in each case or more than 20 per cent of total provision

(₹ in crore)

Sr. No.	Grant No.	Name of the grants/appropriation	Total grants/appropriation	Savings	Percentage of saving
Revenue (Voted)					
1	4	Revenue	923.08	358.99	39
2	7	Planning and Statistics	392.48	270.60	69
3	8	Buildings and Roads	1,148.48	70.41	6
4	9	Education	8,182.35	1,591.65	19
5	10	Technical Education	357.15	68.22	19
6	11	Sports and Youth Welfare	142.87	19.25	13
7	12	Art and Culture	10.65	2.94	28
8	13	Health	1,849.98	253.27	14
9	14	Urban Development	268.30	41.48	15
10	15	Local Government	1,755.46	379.76	22
11	17	Employment	74.91	15.14	20
12	19	Welfare of SCs, STs and Other BCs	370.31	33.87	9
13	20	Social Security and Welfare	1,747.47	66.10	4
14	21	Women and Child Development	631.96	46.08	7
15	23	Food and Supplies	206.98	107.83	52
16	24	Irrigation	1,406.77	375.55	27
17	25	Industries	95.89	22.28	23
18	27	Agriculture	904.15	184.55	20
19	28	Animal Husbandry and Dairy Development	465.36	58.82	13
20	29	Fisheries	29.54	8.55	29
21	30	Forest and Wild Life	272.37	12.09	4
22	32	Rural and Community Development	1,539.83	159.83	10
23	33	Co-operation	306.05	14.23	5
24	34	Transport	1,422.98	107.95	8
25	36	Home	1,900.48	45.46	2
26	39	Information and Publicity	89.26	24.51	27
27	41	Electronics and IT	25.80	19.06	74
28	42	Administration of Justice	351.66	80.90	23
29	44	Printing and Stationery	43.64	17.19	39
Revenue (Charged)					
30	6	Finance	5,477.36	516.67	9
Capital (Voted)					
31	8	Buildings and Roads	1,827.28	226.50	12
32	9	Education	13.60	13.60	100
33	14	Urban Development	420.00	90.14	21
34	18	Industrial Training	43.89	17.63	40
35	19	Welfare of SCs, STs and other BCs	2.63	1.63	62
36	20	Social Security and Welfare	2.83	2.83	100
37	23	Food and Supplies	6,855.41	283.20	4

Sr. No.	Grant No.	Name of the grants/appropriation	Total grants/appropriation	Savings	Percentage of saving
38	33	Co-operation	85.29	15.83	19
39	34	Transport	166.69	32.71	20
40	36	Home	95.00	29.84	31
41	38	Public Health and Water Supply	1,156.10	324.40	28
42	40	Energy and Power	910.63	712.01	78
43	45	Loans and Advances by State Government	888.18	366.19	41
Capital (Charged)					
44	8	Buildings and Roads	15.00	11.64	78
45		Public Debt	10,548.82	4,250.68	40
Total			55,424.92	11,352.06	

Appendix 2.2

(Reference: Paragraph: 2.3.4: Page 55)

Details of expenditure incurred without provision during 2012-13

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
1.	8-Buildings and Roads	2.00	The entire provision of ₹ 2 crore under the head “5054-Capital Outlay on Roads and Bridges, 80-General, 052-Machinery and Equipment was surrendered due to non-sanctioning of new works. Thereafter, the expenditure was incurred under this head. Reasons for same have not been intimated by the Government
2.	24-Irrigation	83.37	The expenditure was incurred under the head “2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure, 99-Interest”. Reasons for the excess have not been intimated by the Government
3.		1.76	The expenditure was incurred under the head “2700-Major Irrigation, 05-Jawahar Lal Nehru Canal Project (Commercial), 001-Direction and Administration, 91-Executive Engineer” Reasons have not been intimated by the Government
4.		0.48	The expenditure was incurred under the head “2700-Major Irrigation 05-Jawahar Lal Nehru Canal Project (Commercial), 001-Direction and Administration, 89-Special Revenue” Reasons have not been intimated by the Government
5.		1.52	The expenditure was incurred under the head “2700-Major Irrigation, 04-Loharu Canal Project (Commercial), 001-Direction and Administration, 91-Executive Engineer” Reasons have not been intimated by the Government
6.		183.90	The expenditure was incurred under the head “4701-Capital Outlay on 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
7.		21.64	The expenditure was incurred under the head “4701-Capital Outlay on Medium Irrigation, 07 Improvement of old/existing channels under NABARD, 001-Direction and Administration, 89-Special Revenue. Reasons have not been intimated by the Government
8.		11.65	The expenditure was incurred under the head “4701 Capital Outlay on Medium Irrigation, 07 Improvement of old/existing channels under NABARD, 001-Direction and Administration, 92- Superintending Engineer. Reasons have not been intimated by the Government
9.	24-Irrigation	9.63	The expenditure was incurred under the head “4701 Capital Outlay on Medium Irrigation, 07 Improvement of old/existing channels under NABARD, 001-Direction and Administration, 93-Chief 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
10.	24-Irrigation	0.35	The expenditure was incurred under the head “4701 Capital Outlay on Medium Irrigation, 07 Improvement of old/existing channels under NABARD, 001-Direction and Administration, 88-Pensionery Charges. Reasons have not been intimated by the Government
11.		63.09	The expenditure was incurred under the head “4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 97- Execution”. Reasons have not been intimated by the Government
12.		0.11	The expenditure was incurred under the head “4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 88- Pensionery Charges”. Reasons have not been intimated by the Government
13.		2.65	The expenditure was incurred under the head “4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 800 Other Expenditure, 99 Flood Protection and Disaster Preparedness”. Reasons have not been intimated by the Government
14.		48.06	The expenditure was incurred under the head “4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 91-Executive Engineer”. Reasons have not been intimated by the Government
15.		7.42	The expenditure was incurred under the head “4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 89-Special Revenue”. Reasons have not been intimated by the Government
16.		3.17	The expenditure was incurred under the head “4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 92-Superntending Engineer”. Reasons have not been intimated by the Government
17.		2.74	The expenditure was incurred under the head “4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 93-Chief Engineer”. Reasons have not been intimated by the Government
18.		0.10	The expenditure was incurred under the head “4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels / Drainage System, 001- Direction and Administration, 91-Executive Engineer, 88-Pensionery Charges”. Reasons have not been intimated by the Government
Total		443.64	

Appendix 2.3

(Reference: Paragraph 2.3.7; page 56)

Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary
Revenue (Voted)					
1	2-Governor and Council of Ministers	75.36	70.60	4.76	3.50
2	4-Revenue	822.72	564.09	258.63	100.36
3	7-Planning and Statistics	387.49	121.87	265.62	4.98
4	9-Education	8,177.35	6,590.70	1,586.65	5.00
5	10-Technical Education	307.55	288.93	18.62	49.60
6	11-Sports and Youth Welfare	123.87	123.62	0.25	19.00
7	13-Health	1,648.80	1,596.70	52.10	201.18
8	18-Industrial Training	146.81	146.41	0.40	8.35
9	20- Social Security and Welfare	1,727.05	1,681.37	45.68	20.42
10	25-Industries	83.20	73.61	9.59	12.69
11	27-Agriculture	894.53	719.60	174.93	9.61
12	30-Forest and Wild Life	266.10	260.29	5.81	6.27
13	32-Rural and Community Development	1,461.09	1,380.01	81.08	78.75
14	36-Home	1,896.48	1,855.02	41.46	4.00
15	39-Information and Publicity	67.53	64.74	2.79	21.73
16	42-Administration of Justice	307.74	270.76	36.98	43.92
Sub Total		18,393.67	15,808.32	2,585.35	589.36
Revenue (Charged)					
17	3-General Administration	6.42	5.88	0.54	0.55
Sub Total		6.42	5.88	0.54	0.55
Capital (Voted)					
18	9-Education	Nil	Nil	Nil	13.60
19	34-Transport	164.69	133.98	30.71	2.00
20	45-Loans and Advances by State Government	874.10	521.99	352.11	14.09
Sub Total		1,038.79	655.97	382.82	29.69
Capital (Charged)					
21	Public Debt	9,221.08	6,298.14	2,922.94	1,327.74
Sub Total		9,221.08	6,298.14	2,922.94	1,327.74
Grand Total		28,659.96	22,768.31	5,891.65	1947.34

Appendix 2.4

(Reference: Paragraphs 2.3.7; Page 56)

Statement of various grants/appropriations where supplementary provisions proved insufficient by more than ₹ one crore in each case

(₹ in crore)

Sr. No.	Grant No.	Name of grants and appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
Revenue(Voted)							
1	6	Finance	3,516.59	35.23	3,551.82	3,678.35	126.53
2	38	Public Health and Water Supply	1,074.54	12.00	1,086.54	1,099.48	12.94
Capital (Voted)							
3	21	Women and Child Development	0.50	53.32	53.82	57.99	4.17
4	24	Irrigation	474.50	48.21	522.71	797.94	275.23
Capital (Charged)							
5	24	Irrigation	43.50	36.79	80.29	89.52	9.23
Total			5,109.63	185.55	5,295.18	5,723.28	428.10

Appendix 2.5

(Reference: Paragraph: 2.3.8; Page 56)

Details of excess /unnecessary/insufficient re-appropriation of funds more than one crore in each case

(₹ in crore)						
Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R:Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1.	04	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) 212.68 (S) 96.45 (R) (-) 161.72 147.41	180.18	(+) 32.77
2.			2245-Relief on account of Natural Calamities 02-Floods, Cyclones etc. 282-Public Health 98-Public Health	(O) 5.00 (R) (-) 3.26 1.74	6.56	(+) 4.82
3.			2053- Distt. Administration 093- District Establishment 99-Establishment	(O)108.71 (S) 3.16 (R) 0.54 112.41	101.04	(-) 11.37
4.			2705- Common Area Development 102- Shivalik Development Board 99- Grant in aid for Development of Shivalik Area	(O) 9.50 (R) (-) 1.00 8.50	6.65	(-) 1.85
5.	06	Finance	2071-Pensions and other Retirement Benefits 01-Civil 104-Gratuities	(O)508.00 (S) 30.00 538.00	605.50	(+)67.50
6.			117-Government Contribution for Refined Contribution Pension Scheme 99-Defined Contributory Pension Scheme of Haryana 99-Government Contribution to Defined contribution Pension Scheme	(O) 64.36 (R) 31.89 96.25	98.76	(+)2.51
7.			2049- Interest Payments 01-Interest on Internal Debt 200-Interest on Other Internal Debts 92-Interest on Loans from NCRPB	(O) 268.04 (R) 24.09 292.13	-	(-) 292.13
8.			91-8.5% Tax Free Special Bonds of State Government (Power Bonds)	(O) 60.15 (R) (-) 1.24 58.91	-	(-) 58.91
9.			101-Interest on Market Loans 99-Interest on Market Loans bearing Interest	(O) 2084.51 (R) (-) 93.50 1991.01	1900.10	(-) 90.91
10.			123-Interest on Special Securities issued to National Small Savings Fund of the State Government 93-Interest on Small Savings	(O) 1172.93 (R) (-) 55.23 1117.70	1129.00	(+)11.30
11.			04- Interest on Loans and Advances from Central Government 101-Interest on Loans for State/Union Territory Plan Scheme 99-Block Loans	(O) 72.38 (R) (-) 23.46 48.92	32.83	(-) 16.09

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
12.			108- Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9 th Finance Commission 99-Consolidate pre 1984-89 Loans	(O) 94.25 (R) (-) 15.47 78.78	87.00	(+)8.22
13.			03- Interest on Small Savings Provident Funds etc. 104-Interest on State Provident Funds 99- Interest on State Provident fund	(O) 750.00 (R) (-) 30.69 719.31	745.78	(+)26.47
14.			97-Loans from National Cooperative Development Corporation	(O) 16.03 (R) (-) 12.36 3.67	89.13	(+)85.46
15.			96-Loans from National Rural Credit Fund of the NABARD 03-Interest on small savings, provident funds, etc. 108-Interest on Insurance and Pension Fund	(O) 95.56 (R) 12.15 107.71	136.26	(+)28.55
16.			99- Interest on GIS	(O) - (S) 0.00 (R) 30.24 30.24	0.27	(-)29.97
17.	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) 200.00 (R) (-) 119.73 80.27	167.53	(+)87.26
18.			2059-Public Works 80-General 001-Direction & Administration 96- Execution	(O) 291.25 (R) (-) 43.60 247.65	248.72	(+)1.07
19.			3054- Roads & Bridges 04- Districts & Other Roads 337- Roadworks 98-Rural Roads	(O) 278.35 (R) 102.63 380.98	387.53	(+)6.55
20.			2059- Public Works 80- General 799- Suspense	(O) 9.00 (R) 43.69 52.69	42.16	(-) 10.53
21.			4059- Capital Outlay on Public Works 01- Office Buildings 051- Construction 99- District Administration	(O) 42.00 (R) 59.58 101.58	103.48	(+)1.90
22.			5054-Capital Outlay on Roads and Bridges 80- General 052- Machinery and Equipment	(O) 2.00 (R) (-) 2.00 Nil	2.00	(+)2.00
23.	9	Education	2202-General Education 01-Elementary Education 101-Government Primary Schools 98-Middle Education Classes VI to VIII 98-Establishment Expenses	(O) 1240.60 (R) 530.13 1770.73	1759.77	(-) 10.96
24.			02-Secondary Education 110- Assistance to Non-Government Secondary Schools 98- Grant in-aid to Non-Govt. secondary schools (Salary Grant)	(O)75.00 (R) 19.47 94.47	89.38	(-)5.09

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
25.	14	Urban Development	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 051-Construction 96-Stimulus package for Public Health Engineering Department	(O) 225.00 (R) (-) 0.25 224.75	205.91	(-)18.84
26.	15	Local Government	2217-Urban Development 80- General 192-Assistance to Municipal Committees/Councils 92-Payment of 2 percent commission on sale of Non Judicial Stamp Papers to Municipal Committee/ Councils	(O) 3.00 (S) 200.00 (R) (-) 51.00 152.00	134.92	(-) 17.08
27.	15	Local Government	2217-Urban Development 80-General 91-Assistance to Local Bodies Corporations, Urban Development Authority, Town Improvement Boards, etc. 96-Payment of 2% Commission on sale of Non-Judicial Stamp Paper to Municipal Corporation	(O) 1.00 (S) 300.00 (R) 15.00 316.00	305.39	(-) 10.61
28.	18	Industrial Training	4250-Capital outlay on other Social Services 800-Other expenditure 93-Development of Training Infrastructure in Mewat Region	(O) 25.00 (R) (-) 15.37 9.63	7.84	(-) 1.79
29.	19	Welfare of SCs and BCs	2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 01-Welfare of Scheduled Castes 227-Education 99-Post Matric Scholarships to Scheduled Castes	(O) 48.48 (S) 121.71 (R) (-) 24.48 145.71	144.68	(-) 1.03
30.	23	Food and Supplies	4408-Capital Outlay on Food, Storage and Warehousing 01-Food 101-Procurement and Supply 99- Grains Supply Scheme	(O) 4834.36 (S) 1344.71 (R) (-) 230.79 5948.28	5990.96	(+)42.68
31.			98-Establishment Cost Chargeable	(O) 186.34 (R) (-) 59.76 126.58	84.07	(-) 42.50
32.	24	Irrigation	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 91-Executive Engineer	(O) 290.19 (R) (-) 2.89 287.30	86.31	(-) 200.99
33.			101-Maintenance and Repairs 98-Maintenance Expenditure	(O) 30.00 (R) (-) 1.21 28.79	31.54	(+) 2.75
34.			80-General 800-Other Expenditure 98-Improvement, upgradation, operation and maintenance	(O) 37.00 (R) (-) 0.98 36.02	37.13	(+) 1.11
35.			89-Special Revenue	(O) 37.02 (R) (-) 3.42 33.60	15.02	(-) 18.58

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
36.			92-Superintending Engineer	(O) 26.52 (R) (-) 6.73 19.79	7.19	(-) 12.60
37.			01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91-Executive Engineer	(O) 61.54 (R) (-) 1.74 59.80	2.80	(-) 57.00
38.			89-Special Revenue	(O) 19.28 (R) (-) 1.66 17.62	0.78	(-) 16.84
39.			92-Superintending Engineer	(O) 2.37 (R) (-) 0.03 2.34	0.18	(-) 2.16
40.			101-Maintenance and Repairs 98-Other Maintenance Expenditure 98-Punjab Portion	(S) 2.00 (R) 0.01 1.99	-	(-) 1.99
41.			24- Water Sector Management 101- Maintenance and Repairs 98-Other Maintenance Expenditure	(O) 53.02 (R) (-) 27.95 25.06	12.06	(-) 13.00
42.			18-Non Commercial Irrigation Projects 001-Direction and Administration 91-Executive Engineer	(O) 39.00 (R) (-) 3.76 35.24	8.06	(-) 27.18
43.			92- Superintending Engineer	(O) 3.50 (R) (-) 0.22 3.28	0.52	(-) 2.76
44.			93-Chief Engineer	(O) 2.50 (R) (-) 0.26 2.24	0.40	(-) 1.84
45.			80-General 001-Direction and Administration 93- Chief Engineer	(O) 28.10 (R) (-) 7.30 20.80	7.02	(-) 13.78
46.			2701- Medium Irrigation 08-Jui Canal Project (Commercial) 001- Direction and Administration 91- Executive Engineer	(O) 1.52 (R) (-) 0.16 1.36	0.08	(-) 1.28
47.			2700-Major Irrigation 02-Western Jamuna Canal Project 800-Other Expenditure 98- Energy Charges	(O) 21.30 (R) 3.57 24.87	23.83	(-)1.04
48.			18-Non-Commercial Irrigation Projects 101-Maintenance and Repairs 98-Other Maintenance Expenditure	(O) 6.80 (R) 0.72 7.52	11.91	(+)4.39
49.			4701-Capitla Outlay on Major and Medium Irrigation 07- Improvement of Old/Existing Channels under NABARD 800-Other Expenditure 98- Construction of Canal	(O) 90.00 (S)12.56 (R)3.42 105.98	126.79	(+)20.81
50.			80-General 052- Machinery and Equipment 99-Institutional Strengthening Data Collection, etc.	(O) 0.21 (R) (-) 0.12 0.08	3.98	(+)3.90

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
51.			4711- Capital Outlay on Flood Control Projects 201-Drainage & Flood Control Projects 99-Flood Protection and Disaster	(O) 28.80 (S) 3.20 32.00	82.16	(+)50.16
52.			98-Urban Storm Water Drainage	(O) 5.00 (R) (-) 3.72 1.28	12.32	(+)11.04
53.			4700-Capital Outlay On Major Irrigation 800-Othe Expenditure 98-Constructioni of canals	(O) 39.00 (R) (-) 2.11 36.89	46.99	(+)10.10
54.			14-Dadupur Nalvi Irrigation Project 800-Othe Expenditure 98-Construction of canals	(O) 8.50 (R) (-) 0.04 8.46	9.55	(+)1.09
55.			4701-Capital Outlay on Major and Medium Irrigation 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) 75.00 (S) 15.65 (R) 2.06 92.71	52.28	(-) 40.43
56.			06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 98.90 (R) (-) 6.03 92.87	62.52	(-) 30.35
57.			789-Special Component Plan for Scheduled Castes 99-Improvement in New Minor for Equitable distribution of Water for Scheduled Caste	(O) 43.10 (R) (-)2.46 40.64	11.84	(-) 28.80
58.			80- General 002- Data Collection 99- Data Collection of Irrigation projects	(O) 22.79 (R) 1.44 24.23	11.07	(-) 13.16
59.			4700-Capital Outlay On Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 789- Special component plan for SCs 99- Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State	(O) 25.00 (R) (-) 3.54 21.46	9.66	(-) 11.80
60.			13-Modernisation and Lining of Canal systems 800-Other Expenditure 98-Construction of Canal	(O) 15.00 (R) (-) 8.81 6.19	10.23	(+)4.04
61.			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) 1.20 (S) 16.80 (R) (-) 3.65 14.35	2.95	(-)11.40

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
62.			4701- Capital Outlay on Major and Medium Irrigation 80- General 800- Other Expenditure 98- Payment of enhanced land compensation under Court order	(O) 43.50 (S) 36.79 (R) (-) 0.73 79.56	89.52	(+)9.96
63.	27	Agriculture	2401- Crop Husbandry 109-Extension and Farmer's Training 80-Scheme for Rashtriya Krishi Vikas Yojana	(O) 246.00 (R) (-) 99.78 146.22	160.65	(+)14.43
64.			789-Special Component Plan for Scheduled Castes 91-Scheme for Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality seeds for Scheduled Castes Farmers	(O) – (S) 5.61 (R) (-) 4.21 1.40	5.61	(+) 4.21
65.			108- Commercial Crops. 86- integrated Scheme of Oil Seed Pulses, Oil Pulses and Maize(ISOPM) 98-High Yielding Varieties Programme in Haryana	(O) 18.61 (R) (-) 1.49 17.12	18.24	(+)1.12
66.			111-Agricultural Economics and Statistics 90-Modified National Agriculture Insurance Scheme	(O) 6.00 (R) (-) 0.02 5.98	0.37	(-) 5.61
67.			2415-Agricultural Research and Education 01-Crop Husbandry 277-Education 99-Grants-in-aid to Haryana Agricultural University	(O) 119.52 (R) (-) 9.86 109.66	99.04	(-) 10.62
68.			2402- Soil and Water Conservation 102- Soil Conservation 86- Scheme for Pilot Project for the reclamation of Soline Soil and Water Logged Land in the State 99- Normal Plan	(O) 4.40 (R) (-) 1.05 3.35	1.85	(-) 1.50
69.			2401- Crop Husbandry 88- Macro management of Agriculture mode of financial Assistance by government of India through work plan 99- Agricultural demonstration and propaganda.	(O) 48.66 (R) 1.51 50.17	51.55	(+)1.38
70.	28	Animal Husbandry and Dairy Development	2403- Animal Husbandry 101- Veterinary Services and Animal Health 95- Continuance of Veterinary Hospital and Dispensaries	(O) 61.71 (R) (-) 4.02 57.69	58.77	(+)1.08
71.			93- Conversion of Veterinary Dispensary Stockmen Centres into Hospital cum Breeding Centres	(O) 57.68 (R) (-) 5.16 52.52	54.76	(+)2.24
72.	32	Rural and Community Development	2505-Rural Employment 01-National Programmes 702-Jawahar Gram Samridhi Yojna 88-Rashtriya Sam Vikas Yojna/Backward Region Grant Fund 99-Normal Plan	(O) 22.82 (R)(-) 3.06 19.76	18.41	(-) 1.35

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
73.	34	Transport	3055-Road Transport 201-Haryana Roadways 98-B-Operations	(O) 1043.28 (R) (-) 100.34 942.94	940.42	(-) 2.52
74.	36	Home	2055-Police 109-District Police 99-District Police Force	(O) 1294.64 (S) 3.00 (R) 17.52 1,315.16	1313.08	(-) 2.08
75.			104- Special Police 98- Indian Reserve Battalions	(O) 76.31 (R) 3.97 80.28	79.16	(-) 1.12
76.	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water supply 102-Rural Water Supply Programmes 97-Rural Water Supply Programme	(O) 336.25 (R) 27.41 363.66	375.85	(+)12.19
77.			101-Urban Water Supply Programmes 99-Maintenance of Urban Water Supply and Sewerage 799 Suspense	(O) 2.70 (R) (-) 0.31 2.39	3.64	(+)1.25
78.			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 94- National Capital Region	(O) 195.00 (R) (-) 154.06 40.94	38.57	(-) 2.37
79.			102-Rural Water Supply 93-Rural Water Supply 95-TFC (Shiwalik and Southern Haryana	(O)60.00 (R) (-) 32.56 27.44	12.84	(-) 14.60
80.	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) 106.75 (S) 1.85 (R) (-) 20.68 87.92	86.72	(-) 1.20
81.			102-High Courts 98-Establishment 98-Establishment Expenses	(O) 34.43 (R) (-) 3.98 30.45	73.05	(+) 42.60
82.			97-Subordinate Judges	(O) 96.79 (R) (-) 12.65 84.14	83.06	(-)1.08
83.			102-High Courts 99- Judges	(O) 5.35 (S) 43.88 (R) (-) 3.26 45.97	2.83	(-)43.14
84.	Public Debt	Public Debt (All Charged)	6003-Internal debt of the State Government 109-Loans from other Institution 96-Loans from NCRPB (PH)	(O) 287.28 (R) 38.82 326.10	93.03	(-) 233.07
85.			6004-Loans and Advances from the Central Government 02-Loans for State/Union Territory Plan Schemes 101-Block Loans	(O) 31.28 (R)(-) 9.78 21.50	27.90	(+)6.40
86.			6003-Internal Debt of the State Government 109-Loans from other institution 92-Loans from NCRPB (Health)	(O) 18.89 (R)(-)10.56 8.33	21.68	(+)13.35

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
87.	45	Loans and Advances by State Government	7610-Loans to Government Servant etc. 201-House Building Advances 99-Advances to Government servants other than All India Services Officers	(O) 160.71 (R) (-) 28.90 131.81	129.51	(-) 2.30
88.			98- Advance to Ministers/Dy. Ministers, State Ministers Presiding Officers and State Legislatures	(O) 7.35 (R) (-) 5.95 1.40	-	(-) 1.40
89.			800-Other Advances 99-Advances for purchase of Food grains	(O) 70.00 (R) (-) 27.29 42.71	45.44	(+)2.73
90.			99-Advances for purchase of Motor conveyance other than Minister and state Legislators	(O) 50.00 (R) (-) 23.25 26.75	27.77	(+)1.02
Total					19393.89	(+)632.41 (-) 1,450.61 2,083.02

Abstract	Nos. of cases	Amount (In crore)
Excess expenditure over appropriation (+)	39	632.41
Saving out of appropriation (-)	51	1,450.61
Total	90	2,083.02

Excess cases more than ₹10 crore	Nos. of cases	Amount (In crore)
Sr. No. 10, 49, 52, 53, 63, 76 and 86	7	93.22
Saving cases more than ₹10 crore		
Sr. No. 3, 11, 20, 23, 25, 26, 27, 35, 36, 38, 41, 45, 58, 59, 61, 67 and 79	17	231.86
Total	24	325.08

Excess cases more than ₹25 crore	Nos. of cases	Amount (In crore)
Sr. No. 1, 5, 13, 14, 15, 17, 30, 51 and 81	9	463.45
Saving cases more than ₹25 crore		
Sr. No. 7, 8, 9, 16, 31, 32, 37, 42, 55, 56, 57, 83 and 84	13	1,175.38
Total	23	1639.83

Appendix 2.6

(Reference: Paragraph 2.3.9; page 57)

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

Sr. No.	Number and name of the grant / appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	3-General of Administration	136.54	2.29	2.93	0.64
2	4-Revenue	923.08	358.99	382.23	23.24
3	8-Buildings and Roads	1,148.48	70.41	154.44	84.03
4	13-Health	1,849.98	253.27	254.71	1.44
5	27-Agriculture	904.15	184.55	190.78	6.23
6	28-Animal Husbandry and Dairying Development	465.36	58.82	62.00	3.18
7	40-Energy and Powers	5,160.03	1.34	11.45	10.11
8	43-Prison	98.03	0.66	1.18	0.52
Capital (Voted)					
9	8-Buildings and Roads	1,827.28	226.50	229.53	3.03
Total		12,512.93	1,156.83	1,289.25	132.42

Injudicious surrender

Sr. No.	Number and name of the grant / appropriation	Total grant/ appropriation	Excesses(+)	Amount surrendered	Amount surrendered in excess
(Revenue Voted)					
1	6-Finance	3,551.82	126.53	9.23	135.76
2	38-Public Health and Water Supply	1,086.54	12.94	1.47	14.41
(Capital Voted)					
3	24-Irrigation	522.71	275.23	35.14	310.37
(Capital Charged)					
4	24-Irrigation	80.29	9.24	0.73	9.97
Total		5,241.36	423.94	46.57	470.51

Appendix 2.7
(Reference: Paragraph 2.3.10; page 57)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)

Sr. No.	Number and name of grants/appropriations	Savings	Amount surrendered	Savings which remained to be surrendered
Revenue (Voted)				
1	9-Education	1,591.65	1,575.61	16.04
2	15-Local Government	379.76	351.92	27.84
3	19-Welfare of SCs and BCs	33.87	32.76	1.11
4	22-Welfare of Ex-Servicemen	5.12	3.92	1.20
5	24-Irrigation	375.55	99.00	276.55
6	30-Forest and Wild Life	12.09	10.84	1.25
7	32-Rural and Community Development	159.83	142.79	17.04
8	34-Transport	107.95	105.39	2.56
9	36-Home	45.46	42.33	3.13
10	42-Administration of Justice	80.90	78.18	2.72
Revenue (Charged)				
11	6-Finance	516.67	176.10	340.57
12	42- Administration of Justice	7.78	7.24	0.54
Capital (Voted)				
13	14-Urban Development	90.14	71.30	18.84
14	18-Industrial Training	17.63	15.84	1.79
15	38-Public Health and Water Supply	324.40	307.29	17.11
16	45-Loans and Advances by State Government	366.19	363.88	2.31
Capital (Charged)				
17	Public Debt	4,250.68	4,110.29	140.39
Total		8,365.67	7,494.68	870.99

Appendix 2.8
(Reference: Paragraph 2.3.10; page 57)

Details of surrender of funds in excess of ₹ 10 crore at the end of March 2013

(₹ in crore)

Sr. No.	Grant number	Total provisions	Amount surrendered	Percentage of surrender with provision
Revenue (Voted)				
1.	4-Revenue	923.08	382.23	41
2.	7- Planning & Statistics	392.48	270.33	69
3.	8-Buildings and Roads	1,148.48	154.44	13
4.	9-Education	8,182.35	1,575.61	19
5.	10-Technical Education	357.15	68.18	19
6.	11-Sports and Youth Welfare	142.87	19.10	13
7.	13-Health	1,849.98	254.71	13
8.	14-Urban Development	268.30	41.70	16
9.	15-Local Government	1,755.46	351.92	20
10.	17- Employment	74.91	15.51	21
11.	19-Welfare of SCs, STs and other BCs	370.31	32.76	9
12.	20-Social Security and Welfare	1,747.47	66.14	4
13.	21-Women and Child Development	631.96	46.29	7
14.	23-Food and Supplies	206.98	107.83	52
15.	24-Irrigation	1,406.77	99.00	7
16.	25-Industries	95.89	22.28	23
17.	27-Agriculture	904.15	190.78	21
18.	28-Animal Husbandry and Dairy Development	465.36	62.00	13
19.	30-Forest and Wild Life	272.37	10.84	4
20.	32-Rural and Community Development	1,539.83	142.79	9
21.	33-Co-operation	306.05	14.30	5
22.	34-Transport	1,422.98	105.39	7
23.	36-Home	1,900.48	42.33	2
24.	39-Information and Publicity	89.26	24.50	27
25.	40-Energy and Power	5,160.03	11.45	0.22
26.	41-Electronics and IT	25.80	19.06	74
27.	42-Administration of Justice	351.66	78.18	22
28.	44-Printing and Stationery	43.64	17.14	39
Revenue (Charged)				
29.	6-Finance	5,477.36	176.10	3
Capital (Voted)				
30.	8-Buildings and Roads	1,827.28	229.53	13
31.	Education	13.60	13.60	100
32.	14-Urban Development	420.00	71.30	17
33.	18-Industrial Training	43.89	15.84	36
34.	23-Food and Supplies	6,855.41	283.37	4
35.	24-Irrigation	522.71	35.14	7
36.	33 Co-operation	85.29	15.83	19
37.	34-Transport	166.69	32.71	20
38.	36-Home	95.00	29.84	31

Sr. No.	Grant number	Total provisions	Amount surrendered	Percentage of surrender with provision
39.	38-Public Health and Water Supply	1,156.10	307.29	27
40.	40-Energy and Power	910.63	712.01	78
41.	45-Loans and Advances by State Government	888.18	363.88	41
Capital (Charged)				
42.	8-Buildings and Roads	15.00	11.64	78
43.	Public Debt	10,548.82	4,110.29	39
Total		61,062.01	10,635.16	17

Appendix 2.9
(Reference: Paragraph: 2.3.11; Page 57)

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

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2013	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	04- Revenue	2705- Command Area Development	20.70	10.25	49.52	7.50	36.23
2.	06- Finance	2049- Interest Payments	4,744.48	2,178.23	45.91	1,652.06	34.82
3.		2048- Appropriation for Reduction or Avoidance of debt	210.84	210.84	100	210.84	100
4.	07- Planning and Statistics	3451- Secretariat Economic Services	110.22	105.30	95.54	90.59	82.19
5.	08- Buildings and Roads	3054- Road and Bridges	809.60	386.26	47.71	322.65	39.85
6.	13-Health	2211- Family Welfare	124.06	57.59	46.42	41.39	33.36
7.	14- Urban Development	2217- Urban Development	226.82	203.78	89.84	169.15	74.57
8.	18- Industrial Training	4250- Capital Outlay on Other Social Services	26.26	15.43	58.76	10.39	39.57
9.	19- Welfare of Scheduled Castes and Backward Classes	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	336.44	171.48	50.97	108.33	32.20
10.	24-Irrigation	2701-Medium Irrigation	191.33	172.96	90.40	171.16	89.46
11.		4701-Capital Outlay on Medium Irrigation	585.69	340.45	58.13	288.93	49.33
12.		4700-Capital Outlay on Major Irrigation	138.48	77.91	56.26	73.39	53.00
13.		4711-Capital Outlay on Flood Control Project	163.30	93.08	57.00	85.62	52.43
14.	32-Rural and Community Development	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	101.89	60.76	59.63	60.54	59.42
15.	33-Co-operation	2425-Co-operation	291.82	241.97	82.92	151.82	52.03
16.		4425-Capital Outlay on Co-operation	68.75	64.65	94.04	64.86	94.34
17.	36-Home	4055- Capital Outlay on Police	65.16	45.27	69.48	28.08	43.09
Total			8,215.84	4,436.21	53.99	3,537.30	43.05

Appendix 2.10

(Reference: Paragraph: 2.4.1; Page 58)

Detail of cases where the new sub/detailed and objects heads under Major Heads were opened without consent from Principal Accountant General (Accounts and Entitlement)

Major Head	Sub Major Head	Minor Head	Detailed Head	Object Head
2235-Social Security and Welfare (Plan)	02-Social Welfare	103-Women Welfare	87-Strengthening of Voluntary Sector (Training cum Production Centres and Stipendiary Scheme)	99-GIA to Government Supported NGOs including Child Welfare Council Bhartiya Gramin Mahila Sangh and other Government NGOs for specific Purpose
2403-Animal Husbandry Plan	51-	101-Veterinary Service and Animal Health	62-Livestock Health and disease Control (100% CCS)	
	51-	789-Special Component Plan for Scheduled Castes	93-Employment opportunities to Castes and Insurance of their Live Stock	
4059-Capital outlay on Public Works (Plan)	01-Office Buildings	51-Constructions	68-Construction of Office Building for State Vigilance Bureau	
5054-Capital Outlay on Roads and Bridges (Plan)	03-State Highways	101-Bridges	81-Construction of Bridges in Haryana State	99-Construction strengthening/widening and passes of roads for NABARD Scheme 16-Major Works
			98- Construction of Bridges and Railway Over Bridges for National Capital Region Scheme	16-Major Works
		337-Roads 88-Construction Road in Haryana	99-Construction strengthening/widening and passes of roads for NABARD Scheme	16-Major Works
		88-Construction of Roads in Haryana State	99-Construction/ Strengthening/Widening and improvement of roads for State Scheme	16-Major Works
			99-Construction/ Strengthening/Widening and up-gradation of roads of roads for National Capital Region Scheme	16-Major Works
04-District and Other Roads	101-Bridges	84- Construction of Bridges and Railway Over Bridges in Haryana State	99-Construction of Bridges and Railway Over Bridges under State Scheme	16-Major Works
			98- Construction of Bridges and Railway Over Bridges under National Capital Region Scheme	16-Major Works
			97- Construction of Bridges and Railway Over Bridges under NABARD Scheme	16-Major Works
04-District and Other Roads	337-Roads	99-District Roads	99-Construction/ Strengthening/Widening and improvement of roads for State Scheme	16-Major Works

Major Head	Sub Major Head	Minor Head	Detailed Head	Object Head
		98-Rural Roads	98-Construction/ Strengthening/Widening under National Capital Region Scheme	16-Major Works
		98-Rural Roads	99-Construction/ Strengthening/Widening and By Passes of road for State Scheme	16-Major Works
			98-Construction/ Strengthening/Widening and By Passes of roads for National Capital Region Scheme	16-Major Works
			97-Construction/ Strengthening/Widening and By Passes of roads for NABARD Scheme	16-Major Works

Appendix 2.11

(Reference: Paragraph: 2.4.2; Page 58)

Non-submission of vouchers in support of payment for the year 2012-13

(Amount in ₹)

Sr. No.	Name of the Treasury	No. of Vouchers	Amounts
1.	Ambala	44	1,51,53,014
2.	Bhiwani	143	1,91,21,046
3.	Chandigarh	16	34,66,177
4.	Delhi	Nil	Nil
5.	Faridabad	59	3,53,73,966
6.	Fatehabad	07	9,46,599
7.	Gurgaon	52	6,59,91,966
8.	Hisar	30	42,29,411
9.	Jagadhari	41	57,43,901
10.	Jhajjar	45	66,65,449
11.	Jind	03	40,675
12.	Kaithal	15	14,83,174
13.	Karnal	207	5,14,59,605
14.	Kurukshetra	Nil	Nil
15.	Narnaul	06	2,24,097
16.	Nuh	28	38,10,389
17.	Panipat	35	27,52,265
18.	Panchkula	07	2,79,476
19.	Rewari	43	42,70,583
20.	Rohtak	110	98,38,157
21.	Sirsa	21	2,54,34,070
22.	Sonipat	27	7,45,007
Total		939	25,70,29,027

Appendix 2.12

(Reference: Paragraph 2.4.3; Page 59)

Non-payment of Death- cum -Retirement Gratuity/Gratuity

Sr. No.	Name of Treasury/Sub Treasury	No. of Authorities pending on account of DCRG/Gratuity
1.	Bhiwani	12
2.	Fatehabad	02
3.	Gurgaon	14
4.	Rohtak	15
5.	Sonipat	13
6.	Nuh	02

Appendix 2.13

(Reference: Paragraphs 2.4.4; Page 59)

First list of payments - Statement indicating late submission of accounts by treasuries due on 13 to 17 of every month to which the account pertains (April 2012 to March 2013)

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1.	April 2012	Bhiwani	26 April 2012	09
		Chandigarh	24 April 2012	07
		Narnaul	27 April 2012	10
2.	May 2012	Ambala	25 May 2012	08
		Gurgaon	22 May 2012	05
		Hisar	22 May 2012	05
		Jagadhri	21 May 2012	04
		Narnaul	22 May 2012	05
		Rohtak	23 May 2012	06
3.	June 2012	Ambala	02 July 2012	15
		Bhiwani	25 June 2012	08
		Narnaul	22 June 2012	05
		Rohtak	27 June 2012	10
4.	July 2012	Ambala	26 July 2012	09
		Rohtak	23 July 2012	06
5.	August 2012	Ambala	23 August 2012	06
		Jhajjar	21 August 2012	04
		Jind	21 August 2012	04
		Karnal	21 August 2012	04
6.	September 2012	Faridabad	21 September 2012	04
7.	October 2012	Ambala	23 October 2012	06
8.	November 2012	Ambala	22 November 2012	05
		Faridabad	22 November 2012	05
		Karnal	22 November 2012	05
		Narnaul	21 November 2012	04
9.	December 2012	Ambala	27 December 2012	10
10.	January 2013	Gurgaon	21 January 2013	04
		Jagadhri	21 January 2013	04
		Jhajjar	22 January 2013	05
11.	February 2013	Faridabad	22 February 2013	05
		Jhajjar	22 March 2013	05
12.	March 2013	Ambala	21 March 2013	04
		Faridabad	22 March 2013	05

Appendix 2.14

(Reference: Paragraphs 2.4.4; Page 59)

Second list of payments- Statement indicating late submission of accounts by treasuries due on third to seventh of the month following the month to which the account pertains (April 2012 to March 2013)

Sr. No.	Month	Name of Treasury	Actual date of receipt	Delay (in terms of days)
1.	April 2012	Ambala	11 May 2012	04
		Bhiwani	14 May 2012	07
		Faridabad	11 May 2012	04
		Hisar	14 May 2012	07
		Jagadhari	11 May 2012	04
		Narnaul	17 May 2012	10
		Rohtak	14 May 2012	07
2.	May 2012	Ambala	20 June 2012	13
		Bhiwani	19 June 2012	12
		Delhi	13 June 2012	06
		Faridabad	13 June 2012	06
		Hisar	11 June 2012	04
		Jagadhari	12 June 2012	05
		Jhajjar	11 June 2012	04
		Karnal	12 June 2012	05
		Narnaul	14 June 2012	07
		Rohtak	18 June 2012	11
3.	June 2012	Ambala	18 July 2012	11
		Bhiwani	11 July 2012	04
		Delhi	12 July 2012	05
		Faridabad	17 July 2012	10
		Fatehabad	11 July 2012	04
		Hisar	11 July 2012	04
		Jagadhri	12 July 2012	05
		Narnaul	18 July 2012	11
		Rohtak	12 July 2012	06
4.	July 2012	Ambala	13 August 2012	06
		Delhi	13 August 2012	06
		Faridabad	13 August 2012	06
5.	August 2012	Ambala	11 September 2012	04
		Chandigarh	11 September 2012	04
		Delhi	11 September 2012	04
		Faridabad	13 September 2012	06
		Hisar	11 September 2012	04
		Jagadhri	11 September 2012	04
		Narnaul	11 September 2012	04
6.	September 2012	Ambala	12 October 2012	05

Sr. No.	Month	Name of Treasury	Actual date of receipt	Delay (in terms of days)
		Faridabad	15 October 2012	08
		Narnaul	11 October 2012	04
7.	October 2012	Ambala	15 November 2012	08
		Faridabad	19 November 2012	12
		Karnal	12 November 2012	05
		Narnaul	15 November 2012	08
		Sirsa	12 November 2012	05
8.	November 2012	Ambala	20 December 2012	13
		Faridabad	12 December 2012	05
		Jhajjar	11 December 2012	04
		Jind	11 December 2012	04
		Narnaul	13 December 2012	06
		Panipat	11 December 2012	04
9.	December 2012	Jhajjar	11 January 2013	04
		Narnaul	11 January 2013	04
10.	January 2013	Ambala	12 February 2013	05
		Faridabad	11 February 2013	04
		Jhajjar	13 February 2013	06
		Jind	11 February 2013	04
		Narnaul	12 February 2013	05
		Sonipat	11 February 2013	04
11.	February 2013	Ambala	18 March 2013	11
		Faridabad	15 March 2013	08
		Hisar	11 March 2013	04
		Jhajjar	13 March 2013	06
		Karnal	12 March 2013	05
		Narnaul	12 March 2013	05
		Panipat	11 March 2013	04
		Sirsa	13 March 2013	06

Appendix 2.15
(Reference: Paragraphs 2.4.5; Page 59)
List of awaited Plus (+) and Minus (-) Memos as on 31 March 2013

Sr. No.	Treasury	Month
1.	Chandigarh	May 2012 to March 2013
2.	Fatehabad	November 2012 to March 2013
3.	Hisar	October 2012 to November 2012 and February 2013 to March 2013
4.	Jagadhri	January 2013 to March 2013
5.	Jhajjar	March 2013
6.	Jind	June 2012, November 2012 to March 2013
7.	Karnal	September 2012 to March 2013
8.	Kurukshetra	June 2012 to March 2013
9.	Nuh	April 2012 to March 2013
10.	Panipat	April 2012, August 2012 to March 2013
11.	Rohtak	January 2013 to March 2013
12.	Sirsa	October 2012 to March 2013

Appendix 2.16

(Reference: Paragraphs 2.4.6; Page 59)

List of Personal Ledger Accounts under the Head of Account 8443-Civil Deposits - 106 Personal Deposit Accounts which were not closed at the close of the year

Sr. No.	Treasury	Name of the DDO	Balance (Amount in ₹)	No. and dates vide which reference was PAG(A&E) office
1.	Chandigarh	Director, Supply and Disposal Haryana, Chandigarh	1,86,03,270.00	Dep./PLA/2013-14/406 dated 14 June 2013
2.	Chandigarh	State Transport Cont. Haryana, Chandigarh	3,28,50,477.00	
3.	Chandigarh	G.M. Haryana Roadways, Chandigarh	1,52,22,901.00	
4.	Chandigarh	A.O. Development and Panchayat Haryana, Chandigarh	3,27,214.00	
5.	Chandigarh	Director. Food and Supply Haryana, Chandigarh	20,87,51,571.00	
6.	Chandigarh	F.C.R. Chandigarh	52,64,686.00	
7.	Chandigarh	Director, Social Justice and Empowerment	22,66,735.00	
8.	Chandigarh	Sectary State Information Commissioner Haryana	1,70,000.00	
9.	Chandigarh	D.F. and Sup. Contr. Haryana Chandigarh	5,33,000.00	
10.	Fatehabad	Add. C.J. Sheriff Petty Account Tohana	17,73,158.00	Dep./PLA/2013-14 408 dated 14-06-2013
11.	Fatehabad	Add. C.J. Sheriff Petty Account Fatehabad	4,49,96,400.00	
12.	Fatehabad	Cattle Fair Officer (Hisar) Fatehabad	23,09,922.00	
13.	Fatehabad	G.M. Haryana Roadways	50,000.00	
14.	Fatehabad	Sheriff Petty Account, Ratia	90,984.00	
15.	Hisar	Cattle Fair Fund, Hisar	40,83,942.12	Dep./PLA/2013-14/410 dated 14 June 2013
16.	Jagadhri	Sheriff Petty Account, Jagadhri	18,43,362.00	Dep./PLA/2013-14/411 dated 14 June 2013
17.	Jagadhri	L.I.C, Jagadhri	13,10,967.00	
18.	jagadhri	Sheriff Petty Account, Chhchhrauli	1,036.15	
19.	Jhajjar	Sheriff Petty Account, Jhajjar	8,11,259.00	Dep./PLA/2013-14/412 dated 14 June 2013
20.	Jhajjar	D.F.O, Jhajjar	18,05,783.00	
21.	Jhajjar	Sheriff Petty Account, Bahadurgarh	9,04,829.00	
22.	Jind	Civil Judge (Sr. Div.) Sheriff Petty, Jind	6,42,565.00	Dep./PLA/2013-14/413 dated 14 June 2013
23.	Jind	Add. Civil Judge (Sr. Div.), Safidon	2,52,133.00	
24.	Jind	Add. Civil Judge (Sr. Div.), Narwana	2,26,454.00	
25.	Jind	Distt. Forest Social Controller, Jind	9,46,413.00	
26.	Jind	Treasury Officer L.I.C, Jind	22,03,170	
27.	Karnal	Distt. Suptt. Jail, Karnal	11,10,729.10	Dep./PLA/2013-14/415 dated 14 June 2013
28.	Karnal	Distt. Food And Supply Controller, Karnal	1,75,69,005.00	
29.	Karnal	Civil Judge (Sr. Div.) Sheriff petty Account, Karnal	41,01,925.00	
30.	Karnal	Distt. Forest officers, Karnal	50,99,318.00	Dep./PLA/2013-14/416 dated 14 June 2013
31.	Kurukshetra	D.F.S.C, Kurukshetra	1,77,86,266.00	
32.	Kurukshetra	Civil Judge Sheriff Petty Acconnt, Kurukshetra	9,19,282.00	
33.	Kurukshetra	L.I.C, Kurukshetra	14,01,113.00	
34.	Kurukshetra	I.T.I. (WM) Instructor, Kurukshetra	33,390.00	
35.	Kurukshetra	I.T. I. (Boys), Kurukshetra	10,52,184.00	
36.	Kurukshetra	Additional C.J. Sr.Div. Sheriff Petty Acconnt, Pehowa	2,02,57,800.00	
37.	Kurukshetra	I.T.I. (W.M), Shahabad	12,225.00	

Sr. No.	Treasury	Name of the DDO	Balance (Amount in ₹)	No. and dates vide which reference was PAG(A&E) office
38.	Panchkula	Asstt. Agri. Engg. (HQ), Panchkula	32,646.86	Dep./PLA/2013-14/419 dated 14 June 2013
39.	Panchkula	C.J.M, Panchkula	16,56,164.00	
40.	Panchkula	Manager Govt. Text Book and Press, Panchkula	20,60,14,659.00	
41.	Panchkula	Dir. Higher Education Commissioner, Panchkula	2,99,93,122.00	
42.	Panchkula	Chief Engg.(P) Public Health Engg. Deptt, Panchkula	63,127.00	
43.	Rohtak	Sheriff Petty Account, Rohtak	8,38,110.90	Dep./PLA/2013-14/421 dated 14 June 2013
44.	Rohtak	I.T.I (WM), Rohtak	4,98,619.20	
45.	Rohtak	I.T.I, Rohtak	23,88,362.21	
46.	Rohtak	D.F.S.C, Rohtak	11,74,817.00	
47.	Rohtak	I.T.I Meham, Rohtak	8,85,983.71	
48.	Rohtak	Tehsildar L.O.C, Rohtak	13,56,790.00	
49.	Rohtak	I.T.I Markroli kalam	3,30,091.00	
50.	Rohtak	Civil Judge, Rohtak	8,30,855.90	
51.	Sirsa	L.I.C, Sirsa	1,06,953.87	Dep./PLA/2013-14/422 dated 14 June 2013
52.	Sirsa	Sheriff Petty Account, Sirsa	6,30,937.00	
53.	Sirsa	Sheriff Petty Account, Dabwali	1,42,275.00	
54.	Sirsa	K. Deposit D.F.S.C.	43,10,489.00	
55.	Sirsa	C.F.O. Haryana, Sirsa	1,37,811.00	
56.	Sonipat	D.F.S.C, Sonipat	2,06,647.06	Dep./PLA/2013-14/423 dated 14 June 2013
57.	Sonipat	L.I.C, Sonipat	75,914.66	
58.	Sonipat	Sheriff Petty Account, Sonipat	11,91,530.30	
59.	Sonipat	Sheriff Petty Account, Gohana	1,84,668.35	
60.	Sonipat	Sheriff Petty Account, Ganaur	1,38,279.00	
61.	Sonipat	I.T.I, Sonipat	22,29,693.41	
62.	Sonipat	I.T.I, Gohana	9,30,00,797.00	
63.	Sonipat	I.T.I, Butana	4,49,150.00	
64.	Sonipat	I.T.I, Ganaur	5,42,408.65	
65.	Sonipat	I.T.I, Raghlu Garhi	68,895.00	
66.	Sonipat	C.F.O. (Rohtak) Sonipat	22,25,198.16	
67.	Sonipat	G.V.E.I, Sonipat	3,95,885.15	
68.	Sonipat	I.T.I, Sonipat	1,01,564.15	
69.	Sonipat	I.T.I, Kharkhoda	82,122.00	
70.	Sonipat	I.T.I. G.V.E.I, Kathura	3,31,391.60	
71.	Sonipat	I.T.I, Sonipat	2,45,988.00	
72.	Sonipat	G.V.E.I. (Rohtak), Sonipat	2,741.40	
73.	Sonipat	Fire Fighting, Sonipat	263.00	
74.	Sonipat	D.F.O, Sonipat	16,937.00	

Appendix 2.17

(Reference: Paragraph: 2.5; Page 60)

Details showing the estimated receipts and expenditure and actual thereagainst during 2012-13

Receipts				Expenditure			
		Budget Estimates	Actual			Budget Estimates	Actual
A	Revenue Account			A	Revenue Account		
I	Tax Revenue	27,053.18	26,621.15	I	Fiscal Services	274.28	270.57
1	Sales Tax*	16,450.00	15,376.58	-1	Tax Collection Charges	272.83	269.72
2	State Excise Duties	3,000.00	3,236.48	-2	Other Fiscal Services	1.45	0.85
3	Stamps and Registration	3,000.00	3,326.25	II	General Services	12,057.16	11,626.18
4	Passenger and Goods tax	450.00	470.76	-1	Administrative Services	2,608.20	2,530.69
5	Other tax Revenue	973.28	1148.95	-2	Debt Services	5,476.79	4,955.32
6	Share from Central Taxes	3,179.90	3,062.13	-3	Other General Services	3,972.17	4,140.17
II	Non-Tax Revenue	10,274.79	7,012.40	III	Social Services	15,934.80	14,516.35
1	Debt Services	1089.35	1065.26	-1	Education, Sports and Art and Culture	8,332.10	6,734.58
2	General Services	292.4	535.15	-2	Health and Family Welfare	1,649.02	1,596.85
3	Social Services	1,729.44	1,591.20	-3	Technical Education and Industrial Training	498.25	288.93
4	Economic Services	1,693.35	1,481.54	-4	Social Security and Welfare	2,631.23	2,863.66
5	Grants-in-aid from the Govt of India	5,470.25	2,339.25	-5	Other Social Services	2,824.20	3,032.33
				IV	Economic Services	11,347.74	11,556.73
B	Miscellaneous Capital Receipt	19.72	10.81	-1	Rural Development	1,338.13	1,289.96
C	Public Debt	16,207.44	15,213.54	-2	Agriculture and Allied Activities	1,840.32	1705.62
1	Market Borrowings	8,130.33	9,330.00	-3	Industries and Minerals	117.08	86.9
2	Small Savings Loans	600.00	438.40	-4	Irrigation and Flood Control	1,448.89	1059.45
3	State Plan Loans	436.37	51.15	-5	Transport	2,265.43	2110.03
4	Other Loans	7,040.74	5,393.99	-6	Other Economic Services	4,337.89	5,304.77
D	Loans (Recoveries)	374.42	349.38	V	Grants-in-Aid and Contribution	169.54	101.89
				B	Capital Expenditure	4,661.31	5,761.83
				C	Repayment of Debt	9,221.08	5,951.37
				D	Loans (Advances)	874.10	521.99
	Grand Total	53,929.55	49,207.28		Grand Total	54,540.01	50,306.91
	(A+B+C+D)				(A+B+C+D)		

Appendix 2.18

(Reference: Paragraph: 2.5.2.i; Page 61)

Detail of the schemes for which budget outlays were approved in original budget but withdrawn in revised estimates

(₹ in lakh)

Sr. No.	Department	Major Head of Development	Approved outlay
1	Agriculture	Improvement of Agriculture Statistics	25.00
2		Plant Health Care through E-pest Surveillance	25.00
3		National Agriculture crop insurance scheme	100.00
4		State Land use Board, Haryana	20.00
5	Horticulture	Strengthening of Horticulture	10.00
6	Cooperation	Interest Subsidy to Primary Labour Co-operative Society	15.00
7		Information Technology Plan for HDDCF	40.00
8	Land Records	Computerisation of Registration(25:75)	75.00
9	Community Development	Construction of Office Buildings Zila Parishad	100.00
10	Mewat Development Board	Animal Husbandry	75.00
11	Irrigation	Mewat Irrigation scheme	100.00
12		Water Dev. Survey and Investigation/Water recharging	550.00
13	Command Area Development Authority	Reclamation of Waterlogged Areas (50:40:10)	132.00
14	Power	Extension of DCRTTP, Yamunanagar	18,368.00
15		1050 M.W. (3x500) gas based, Faridabad	7,490.00
16		R&M of Hydel Power Houses and other misc. works	3,000.00
17		PTPS,PPT-UNIT 3&4 Loan and Grants	8,608.00
18		PTPS,PPT-UNIT 3&4 Equity	2,152.00
19	Haryana Vidyut Parasarn Nigam Ltd	BBMB (H) (R&M)	2,288.00
20		IBRD Equity	6,357.00
21	Renewable Energy	Demonstrating applications of decentralised solar power pack/plant (Off Grid Solar Power Pack)	40.00
22		Promotion of SPV technology & energy efficiency in Urban Area (LED Based Home Lighting)	30.00
23		SPV Street Lighting System for Urban area	40.00
24		Setting up of demonstration project based on waste to energy and industrial waste	0.10
25		CFL Based Solar Lantern (10 Watt)	21.00
26		Solar System for IAY household	150.00
27		Industrial Infrastructure up-gradation scheme (IIUS)	200.00
28	Industries	Setting up of Distribution Network of CNG/PNG	2.00
29		Promotion of food processing industries	1.00
30		Construction and extension of DIC buildings	2.00
31	Electronics and information technology	Software Technology Park	0.10
32		Setting up of IIIT at Gurgaon	0.10
33	Road Transport	Share Capital to HREC	5.00
34		Land and Bldg. Programme of Regulatory Wing	100.00
35	Science and Technology	Office automation computerisation and information	10.00
36		Fellowship/Financial Assistance for attending Training/International conference in abroad	1.00
37		Haryana Science Talent Search Scheme	200.00

Sr. No.	Department	Major Head of Development	Approved outlay
38	Environment	Promotion of CETP including sewerage in old Industrial areas of various towns	5.00
39		Sewerage treatment plant in Haryana State	23.00
40		Hazardous waste/solid waste management/ Municipal effluent management	10.00
41		Environment Impact Assessment of Development Projects	5.00
42		Ghaggar and Markanda Action Plan	5.00
43	DESA	Economic Survey	0.50
44	Tourism	Tourist facilities at Pinjore	55.00
45	Decentralised/District Planning	Decentralised Planning	1.00
46	Secondary Education	Implementation of 10+2 pattern in Sec. Schools (Up-gradation of Schools)	11,308.29
47		Strengthening of Education Management Administration and Planning in School - Printing of Monthly Magazine and Teacher's Diary	97.20
48		Teachers welfare fund	50.00
49		Construction and running of Girls Hostel for Educationally Backward Block (CSS 90:10)	360.00
50		State Level Teacher Training Institute at Jhajjar	247.00
51	Technical Education	Modernisation of Y.M.C.A. Instt. of Engg. Faridabad	10.00
52		Establishment of Ch. Devi Lal Memorial Eng. College, Paniwala Mota (Sirsa)	300.00
53		Special coaching for SC for admission in technical Education	500.00
54		Special coaching for various competition and placement for SC	50.00
55	Medical Education	Establishment of Mewat Medical & Teaching College at Nalhar, Distt. Mewat	5,909.00
56		Extension of Bldg and purchase of Medical equipment	2,500.00
57	Health	Improvement of Psychiatry services	80.00
58		State Institute for Cancer, Mental, T.B. and Respiratory diseases	1.00
59		Opening/strengthening of ANM/GNM Nursing Training School	100.00
60	Employees State Insurance	Opening of ESI Dispensary Khanak, Bhiwani	1.20
61		Opening of 14 new Disp. of 5 Doctors	100.00
62		Opening of 2 new ESI Disp. of 2 DOCs. HSIDC Jagadhari	8.65
63		Opening of 2 new ESI Disp. of 3 Docs Prithla (FBD) Rewari	10.40
64		Up-gradation of 4 ESI Disp. Jawahar Colony FBD, Kundli, Rai, Karnal	8.50
65	Art and Culture	Creation of posts	10.00
66	Sports	State Sports Awards	230.00
67	Town and Country Planning (NCR)	For Conducting Study	235.11
68		H R D for employees	20.00
69		Chandigarh Metro	100.00
70	Welfare of Scheduled Castes and Backward Classes	Award of Pre-Matric Scholarships to children whose parents are engaged in unclean occupation (50:50)	0.60
71	Labour	Purchase of plot for labour court complex at FBD	0.20

Sr. No.	Department	Major Head of Development	Approved outlay
72	Social Justice and Empowerment	Home for aged and infirms (Rewari)	200.00
73		Deployment of Trained Registered under National Trust Caregivers	20.00
74		Funding of Local Level Committees	4.20
75		Purchase of inst. plot Construction of building of Directorate	100.00
76	Haryana Institute of Public Administration	Library, books periodicals & equipments	2.00
77		Recreational Facilities in Hostel Building	1.00
78		Purchase of training Films / Audio-visual equipments	2.00
79		Research Projects	1.00
80		Trainer's Development Account	1.00
81		Centre for Entrepreneurship Development	1.00
82		Purchase of Furniture/Fixture for DTC, Panchkula	1.00
83		Providing Medical facility for Trainees including in House Clinic/Dispensary	1.00
84	Fisheries	National Fisheries Development Board (90:10)	2.00
85		Development of Inland Capture Fisheries (River/ Reservoir-CSS)	3.50
86		Dev. Of fresh water Prawn Farming	1.00
87	Forests	Scheme to enhance ground water regime in Aravalli Hills	1.00
88		Development of Herbal Park & Eco-Tourism Centre at Masani Barrage, Dharuhera, Rewari	1.00
		Total	73,016.65
		Say ₹ in crore	730.17

Appendix 2.19

(Reference: Paragraph: 2.5.2.ii; Page 62)

Detail of the schemes for which provision was reduced in revised estimates but no expenditure incurred

(₹ in lakh)

Sr. No.	Department	Description	Approved outlay	Revised Outlay
1	Community Development	Total Sanitation Campaign now Nirmal Bharat Abhiyan	1,200.00	750.00
2	Health	Strengthening of Civil Registration system	35.00	1.00
3		Providing Free medical treatment to people living below poverty line (Arogya Kosh) (CSS 33:67)	133.00	22.00
4	Renewable Energy	Shikshadeep scheme/Solar System for IAY household	100.00	52.00
5	Electronics and Information Technology	ACA for National E-Governance Action Plan	1,032.00	879.00
6	DESA	Family Income and Expenditure Survey	45.00	0.30
7		State Strategic Statistical at State and Distt. Level Centre (SSSP) (CSS)	146.80	50.00
8	Secondary Education	Opening of Model School in Eco. Backward Blocks (CSS 50:50)	4,166.58	139.00
9	Industries	Strengthening of Boilers Organisation	20.00	0.10
10	Welfare of Scheduled Castes and Backward Classes	Financial Assistance for Training to SC Candidates in unorganised sector through private institutions	0.20	0.10
11		Housing Finance Scheme for BC and Minorities	170.00	0.03
12	Social Justice and Empowerment	Establishment of Research Centre / Special School and recreation centres for the disabled	25.00	5.00
		Total	7,073.58	1,898.53
		Say ₹ in crore	70.74	18.99

Appendix 2.20
(Reference: Paragraph: 2.5.2.iii; Page 62)

Detail of the schemes for which provision was enhanced in revised estimates but no expenditure incurred

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	Revised Outlay
1	Industries	Share capital of Haryana Financial Corporation	1.00	20.00
2	Technical Education	Reimbursement of fee to SC Students	600.00	650.00
3		Stipend to SC Students	400.00	818.00
4	Haryana Institute of Public Administration	Replacement of Vehicle	5.00	6.00
		Total	1,006.00	1,494.00
		Say ₹ in crore	10.06	14.94

Appendix 2.21

(Reference: Paragraph: 2.5.2.iv; Page 62)

Detail of the schemes for which provision was made in approved outlay and revised estimates but no expenditure incurred

(₹ in lakh)

Sr. No.	Department	Name of the scheme	Approved outlay	Revised Outlay
1	Irrigation	Const. of SYL Project (Haryana portion)	10.00	10.00
2	Electronic and Information Technology	Unique ID to the State Citizen under SUIDAI (TFC)	642.00	642.00
3	PWD (Building and Roads)	Lump Sum Provision Machinery & Equipment	200.00	200.00
4	Medical Education	Extension of Medical College/Hospital, Khanpur Kalan Sonipat PH2 (NCRPB)	4,000.00	4,000.00
5	Health	Strengthening of De-Addiction Centres	20.00	20.00
6	Ayush	Establishment of specialised Therapy centre of Ayush in PGIMS, Rohtak	10.77	10.77
7		Up-gradation of Dispensaries into Model Dispensaries	5.32	5.32
8		Establishment of Yoga centres	3.60	3.60
9		Estt. of AYUSH OPD Clinics in PHCs (75:25)	22.00	22.00
10		Estt. of AYUSH IPD Clinics in CHCs (75:25)	30.00	30.00
11		Setting up of AYUSH wing in District Hospitals (75:25)	10.08	10.08
12		Up-Gradation of Ayush Dispensaries	0.02	0.02
13	Urban Development	Integrated Low cost Sanitation Scheme	100.00	100.00
14		Rajiv Gandhi Aawas Yojana	1,900.00	1,900.00
15		Training plan for elected women councillor	4.00	4.00
16		Shifting of Milk Dairies	125.00	125.00
17		Fire and Emergency Services (TFC)	2,500.00	2,500.00
18	Welfare of Scheduled Castes and Backward Classes	Share capital to HSCF & D Corp. (51:49)	163.00	163.00
19		Babu Jagjivan Ram Chhatrawas Yojana (for Boys) (50:50)	90.00	90.00
20		Research and studies	10.00	10.00
21	Labour	Rehabilitation of Bonded Labour (CSS 50:50)	2.00	2.00
22	Social Justice and Empowerment	Share Capital of HBCKN	141.50	141.50
23		Scheme for State Award for older persons	11.00	11.00
24		Issue of I Cards to Senior Citizens of Haryana	20.00	20.00
25		Providing Spectacles to Senior Citizens of Haryana	10.00	10.00
26		Varishtha Nagrik Samman Clubs	160.50	160.50
27		Financial Assistance to NGOs for Setting up of drug de-addition centres in Haryana	100.00	100.00
28		Share Capital to HBC&EWSKN for Handicapped	141.50	141.50
29	Women and Child Development	Skill Building & Rehabilitation of Juvenile	1.00	1.00
30		Mahatma Gandhi Swavlamban Yojana	1.00	1.00
31	Public Works (General Administration)	Hospitality Buildings	4.00	4.00
32		Treasury & Accounts Buildings	3.00	3.00
33	Other General Services	Excise and Taxation - Mission Mode Project for Computerisation of Commercial Taxes Adm. (CSS)	220.00	220.00
		Total	10,661.29	10,661.29
		Say ₹ in crore	106.61	106.61

Appendix 2.22
(Reference: Paragraph: 2.5.2.v; Page 62)

Detail of the schemes where budget estimates were enhanced, but expenditure was less than original provision

(₹ in lakh)

Sr No.	Department	Scheme	Approved outlay	Revised Outlay	Actual Expenditure	Percentage of column 6 to column 4	Percentage of Column 6 to column 5
1	2	3	4	5	6	7	8
1.	Agriculture	Rashtriya Krishi Vikas Yojana (RKVY)	25,000.00	26,400.00	16,461.58	65.85	62.35
2.		Safe and Scientific Storage of food grains for SC	376.00	600.00	300.00	79.79	50
3.	Horticulture	Agricultural Human Resource Dev. Project	95.00	97.31	92.75	97.63	95.31
4.	Animal Husbandry and Dairying	Scheme for sample survey estimation of production of milk egg, wool and meat (50:50 sharing basis)	75.00	78.50	69.59	92.79	88.65
5.	Community Development	Financial Assistance to Gram Panchayats for Imp. of Sanitation	6,026.75	6,050.00	5,873.63	97.46	97.08
6.		Health and Sanitation Scheme, Education and Rural Roads	600.00	650.00	550.40	91.73	84.68
7.	Power	Bi-Trification of feeders	2,520.00	2,658.00	443.00	17.58	16.67
8.		1500 MW Coal based Thermal Power Project Jhajjar being executed by NTPC	3,835.00	5,808.00	3,500.00	91.26	60.26
9.	PWD (Buildings and Roads)	Distt. and Other Roads widening/Strengthening (CA)	3,269.00	3,756.00	2,913.65	89.13	77.57
10.	Elementary Education	Mid day meal scheme (CSS)	3,500.00	3,628.84	2,712.04	77.49	74.74
11.		Computerisation and Networking of Primary Education	50.00	60.00	42.94	85.88	71.57
12.		Monthly Stipend to BC-A students(I-VIII)	7,300.00	7,702.00	6,341.30	86.87	82.33
13.	Art and Culture	Expansion of Libraries facilities in the State Setting up of Districts/Sub Divisional Libraries	66.00	76.00	41.54	62.94	54.66
14.	Secondary Education	Provision of Dual Desk in Govt. High/Senior Secondary Schools	800.00	4,300.00	730.71	91.34	16.99
15.	Technical Education	Technical Education Project Phase- IV	950.00	1,060.00	8.88	0.93	0.84
16.	Sports	Youth Development	100.00	103.00	97.89	97.89	95.04
17.		Infrastructure scheme for SCs	500.00	650.00	483.45	96.69	74.38
18.	Health	Devi Rupak Rashtra Uthan Evam Parivar Kalyan Yojana	55.00	60.00	44.96	81.75	74.93

Sr No.	Department	Scheme	Approved outlay	Revised Outlay	Actual Expenditure	Percentage of column 6 to column 4	Percentage of Column 6 to column 5
1	2	3	4	5	6	7	8
19.		Janani Suraksha Scheme for SC (SCSP)	1,200.00	1,900.00	792.43	66.04	41.71
20.	Ayush	Improvement of Shri Krishana Govt. Ayurvedic College, Kurukshetra and Const. of Bld. for this college/hospital	268.87	279.54	249.55	92.81	89.27
21.	Employees State Insurance	Continuation of remaining staff of ESI hospital Bhiwani	6.90	7.46	5.60	81.16	75.07
22.		Continuation of Staff of ESI Hospital Sector-8 Faridabad	6.00	7.89	5.23	87.17	66.29
23.		Running of ESI Dispensary at Roz-Ka-Meo, Sohana, Gurgaon	4.00	5.61	2.98	74.5	53.12
24.		Opening of ESI Dispensary at Bawal	5.95	6.23	4.42	74.29	70.95
25.		Opening of ESI Dispensary at Manesar at Gurgaon	7.00	7.47	4.89	69.86	65.46
26.		Creation of one post of ADA	1.00	1.13	0.65	65	57.52
27.	Public Health	Indira Gandhi Drinking Water Scheme – Rural	3,300.00	6,000.00	2,583.49	78.29	43.06
28.		Indira Gandhi Drinking Water Scheme - Urban	700.00	1,000.00	305.63	43.66	30.56
29.	Urban Development	Integrated Housing and slum Development prog.-IHSDP	2,777.00	4,052.13	2,498.68	89.98	61.66
30.		Share of surcharge on VAT for Urban Local Bodies	51,200.00	54,270.00	49,254.25	96.2	90.76
31.		Development Works under 13th Finance Commission	9,244.00	9,555.00	6,080.73	65.78	63.64
32.	Welfare of Scheduled Castes And Backward Classes	Subsidy for administrative expenses to Haryana BC and EWS Kalyan Nigam	135.00	315.87	131.55	97.44	41.65
33.	Labour	Construction of labour complex at FBD, Gurgaon	222.80	227.80	217.93	97.81	95.67
34.	Employment Exchanges	Computerisation of Employment Exchange Operations	25.00	29.00	15.00	60	51.72
35.	Social Justice and	Pension to Physically Handicapped Persons	9,076.00	9,318.83	8,988.75	99.04	96.46
36.	Empowerment	Indira Gandhi National Family Benefit Scheme	700.00	1,200.00	531.10	75.87	44.26

Sr No.	Department	Scheme	Approved outlay	Revised Outlay	Actual Expenditure	Percentage of column 6 to column 4	Percentage of Column 6 to column 5
1	2	3	4	5	6	7	8
37.		Pre-Matric Scholarship for Students Belonging to the Minority Communities (75 : 25)	30.00	198.00	28.39	94.63	14.34
38.	Industrial Training and	Skill training to SC/ST students	1,750.00	1,900.00	878.32	50.19	46.23
39.	Vocational Education	Modernisation of Machinery, Equipments & Furniture (ACA)	1,639.33	1,675.00	1,602.60	97.76	95.68
40.	Public Works (General Administration)	Jail Buildings	1,370.00	1,470.00	1,138.53	83.1	77.45
41.	Other General	Treasury & Accounts	300.00	830.00	110.04	36.68	13.26
42.	Services	Uttar Haryana Biliji Vitran Nigam	30,700.00	41,680.00	29,247.00	95.27	70.17
43.	Forests	Protection of wild life in multiple use areas	190.00	200.00	185.49	97.63	92.75
44.	Cooperation	Interest subsidy to members of Scheduled Caste	60.00	100.00	30.65	51.08	30.65
45.		Assistance to SC and General L/C societies	75.00	100.00	42.10	56.13	42.1
46.	Information and Publicity	Training in mass Communication	99.50	104.87	82.56	82.97	78.73
		Total	1,70,211.10	2,00,179.48	1,45,726.85		
		Say ₹ in crore	1,702.11	2,001.79	1,457.27		

Appendix 2.23

(Reference: Paragraph: 2.5.2.vi; Page 62)

**Detail of the schemes included in the revised estimates but no expenditure incurred
(₹ in lakh)**

Sr. No.	Department	Scheme	Revised Outlay
1	Power	Support from State Govt. for PPP Projects - UHBVN	774.00
2		Support from State Govt. for PPP Projects - DHBVN	754.00
3	Higher Education	Establishment of National Law University (Sonipat)	500.00
4	Health	Reduction in Infant Mortality Rate (IMR) (TFC)	1,222.00
5		Urban Health Mission (New Scheme)	1.00
6	Public Health Engineering	National River Conservation Programme	325.00
7	Town and Country Planning (NCR)	Grant-in-Aid to HUDA for dev. of NCR Satellite around Delhi	2,865.00
8		Regional Rapid Transit System (RRTS)	1,250.00
Total			7,691.00
Say ₹ in crore			76.91

Appendix 2.24

(Reference: Paragraph: 2.5.2.vii; Page 62)

Detail of the schemes for which no provision was made in approved outlay as well as in revised estimate, but expenditure incurred

(₹ in lakh)

Sr. No.	Department	Scheme	Actual Expenditure
1	Haryana Agriculture	SCSP	307.15
2	University	25% State Share of AICRP	518.01
3	Haryana Institute of Public Administration	Construction of raising of Boundary Wall in HIPA Complex	3.79
Total			828.95
Say ₹ in crore			8.29

Appendix 2.25

(Reference: Paragraph: 2.5.2.viii; Page 62)

Detail of the schemes for which revised budget reduced but actual expenditure was less than the provision made

(₹ in lakh)

Sr. No.	Department	Description	Approved outlay	Revised Outlay	Actual Expenditure
1.	Rural Development	Backward Region Grant Fund (BRGF)	3,300.00	3,215.00	2,392.36
2.		Swaranjayanti Gram Swarozgar Yojana (SGSY) (75:25)/ National Rural Livelihood Mission	1,380.00	1,280.00	781.00
3.		Pay to Gram Savikas	386.00	221.00	148.74
4.	Land Records	National Land Records Modernisation Programme (50:50)	1,740.00	1,000.00	210.80
5.	Mewat Development Board	Community works	250.00	232.00	69.26
6.	Irrigation	Improving capacity of Pumps and new pumps	1,500.00	200.00	76.71
7.		Accelerated Irrigation Benefit Programme (AIBP)	3,800.00	2,000.00	746.73
8.	Industries	Integrated Handloom Dev. Scheme (CSS)	30.00	10.00	1.15
9.		Promotion of Handlooms, Handicraft and Export	7.00	5.00	1.43
10.		Enumeration of MSME in the State	116.00	104.00	69.83
11.	PWD (Buildings and Roads)	Land Acquisition and Charged amount	1,500.00	1,300.00	335.96
12.	Elementary Education	Sarv Shiksha Abhiyan (CSS 65:35)	72,000.00	43,968.59	25,805.69
13.	Employees State Insurance	Modernisation of Existing Hospital/ purchase of equipments	18.50	6.25	1.97
14.	Externally Aided Project	Power Transmission and Distribution	43,637.00	16,525.00	9,799.52
Total			1,29,664.50	7,00,66.84	40,441.15
Say ₹ in crore			1,296.65	700.67	404.41

Appendix 2.26
(Reference: Paragraph: 2.5.2.ix; Page 62)

Detail of the schemes in which actual expenditure was more than the provision

(₹ in lakh)

Sr. No.	Department	Description	Approved Outlay	Revised Outlay	Actual Expenditure
1	Haryana Agricultural	Crop Farm	184.60	184.60	203.62
2		Welfare and Services	209.50	206.60	884.53
3		Research	6,108.12	1,237.63	4,266.13
4	Public Health	NABARD	7,100.00	7,100.00	7,324.39
5	Engineering	Augmentation of Water Supply-Rural	7,500.00	6,000.00	6,351.51
6		Augmentation of Water Supply-Urban	10,775.00	8,750.00	8,972.12
7	Industrial Training and Vocational Education	Creation of Infrastructure for Department of Industrial Training	2,000.00	2,000.00	2,745.29
8	Haryana Institute of Public Administration	Purchase of Electricity Equipments for HIPA, Gurgaon	10.00	1.43	4.71
9	Public Works (General Administration)	Excise and Taxation Buildings, Check Barriers etc.	1,150.00	150.00	454.57
10	Command Area Development Authority	Rehabilitation of Water Courses	3,000.00	1,085.14	1,232.93
11	Power	Civil works and misc. works	300.00	150.00	300.00
12		IBRD Loan and Equity	12,000.00	1,875.00	2,974.02
13	Elementary Education	Implementation of Right to Education Act	16,200.00	9,095.20	9,347.83
14	Secondary Education	e-Governance and Computerisation of HQ.DO.SDEO offices	200.00	145.00	150.07
15	Technical Education	Civil Work	400.00	400.00	677.87
16	Labour	Rehabilitation of Destitute and Migrant Child Labour	105.00	70.00	75.00
17	Animal Husbandry and Dairying	Scheme for Integrated Murrah Development	400.00	4.00	23.77
18	PWD (Buildings and Roads)	State Highways and MDR's Bridges	9,000.00	8,000.00	8,052.37
19	Ayush	Grant in aid to various ISM and Institutions	50.00	50.00	58.07
20	Agriculture	Promotion of Sustainable Strategic Initiatives	1,000.00	870.00	903.95
21		Haryana Kisan Ayog	275.00	169.00	181.00
22		Strengthening of Agricultural Extension Infrastructure	600.00	155.00	176.46
Total			78,567.22	47,898.60	55,360.21
Say ₹ in crore			785.67	478.99	553.60

Appendix 2.27

(Reference: Paragraph: 2.6.1.v; Page 63)

Detail of the schemes under grant no. 20 (Social Security and Welfare) with rush of expenditure in the last quarter/month of the year

(₹ in lakh)

Sr. No.	Major Head of Accounts	Detailed Head Scheme wise	Total Expenditure During the year 2012-13	Expenditure during the last quarter of the year		Expenditure during March 2013	
		Scheme		Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
Plan							
1	2235-02-001-SB-98-DT51NA	Establishment Expenses	12.78	9.76	76	7.71	60
2	2235-02-101-SB-74-DT51NA	Awareness programme through workshop, seminar and conferences	1.20	1.20	100	1.20	100
3	2235-02-101-SB-65-DT51NA	Establishment of life long home for mentally retarded persons	10.00	10.00	100	10.00	100
4	2235-02-104-SB-97-DT51NA	Establishment of senior citizen club in all district urban estate of Haryana	17.70	17.70	100	10.10	57
5	2235-02-104-SB-93-DT51NA	Scheme for setting up of senior citizens voluntary association/ network	7.70	7.70	100	7.70	100
6	2235-02-104-SB-92-DT51NA	50 % concession in bus fair in Haryana Roadways buses to senior women citizen of Haryana domicile	1,500.00	1,500.00	100	1,500.00	100
7	2235-02-800-SB-77-DT51NA	Prematric scholarship to students belonging to minority communities	113.56	113.56	100	113.56	100
8	2235-02-800-SB-72-DT51NA	Grant in aid for strengthening of state channeling agencies of NMDFC	0.15	0.15	100	0.15	100
9	2235-02-800-SB-76-DT51NA	Postmatric scholarship to students belonging to minority communities	117.71	81.26	69	81.86	70

Sr. No.	Major Head of Accounts	Detailed Head Scheme wise Scheme	Total Expenditure During the year 2012-13	Expenditure during the last quarter of the year		Expenditure during March 2013	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
10	2235-02-800-SB-74-DT51NA	Merit cum means scholarship schemes for students of minorities communities	198.47	198.47	100	187.90	95
11	2235-02-103-SB-99-DT51NA	Family benefit scheme (General allotment)	373.35	295.75	79	169.80	45
Non Plan							
12	2235-02-101-SB-97-DT51NA	Scholarships to physically handicap	129.06	105.85	82	86.58	67
13	2235-02-101-SB-95-DT51NA	Unemployment allowance to educated handicap persons	101.62	101.62	100	99.86	98
14	2235-02-101-SB-88-DT51NA	Reimbursement of prosthetic aid	7.00	7.00	100	7.00	100
15	2235-02-101-SB-93-DT51NA	Strengthening of programme for the institution of Handicap	13.92	13.92	100	13.92	100
16	2235-02-101-SB-94-DT51NA	Haryana Saket council Chandi Mandir	20.00	20.00	100	20.00	100
17	2235-02-101-SB-90-DT51NA	Haryana Welfare Society/ School for Deaf & Dump	35.00	35.00	100	35.00	100
18	2235-02-101-SB-89-DT51NA	Financial Assistance to voluntary organisation	171.56	85.66	50	76.93	45
Total			2,830.78	2,604.60	92	2,429.27	85.82
Say ₹ in crore			28.31	26.05		24.29	

Appendix 2.28

(Reference: Paragraph: 2.6.2.vi; Page 64)

Detail of the schemes under grant no. 38 (Public Health and Water Supply) with rush of expenditure in the last quarter/month of the year

(₹ in lakh)

Sr. No.	Major head of Account	Scheme	Total Expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2013	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
Plan							
1	4215-01-102-93-95-16	TFC (Shivalik & Southern)	2,744.51	1,368.22	49.85	1,250.26	45.55
2	4215-01-101-94-51-16	National Capital Region	4,094.05	2208	53.93	1,630.97	39.84
3	4215-01-102-93-95-16	TFC (Shivalik & Southern)	1,072.01	425.36	39.68	519.28	48.44
4	4215-02-101-90-51-16	National River Conservation	293.25	293.25	100.00	116.06	39.58
5	4215-01-102-98-97-16	ARWSP/NRDWP-Sustainability	884.46	828.54	93.68	429.41	48.55
6	2215-01-102-97-51-40	Rural water supply	807.79	305.68	37.84	277.73	34.38
7	2215-01-101-96-51-18	Operation & maintenance of urban storm water drainage works	493.35	194.09	39.34	159.09	32.25
8	2215-01-800-99-51-20	Tools & plant	35.01	21.32	60.90	21.32	60.90
Total			10,424.43	5,644.46	54.15	4,404.12	42.25
Say ₹ in crore			104.24	56.44		44.04	

Appendix 2.29

(Reference: Paragraph: 2.7; Page 65)

Detail of delay in submission of Budget Estimates of selected grants

Sr. No.	Demand No & Nomenclature	Major Head of Account	Name of Office	No & Date of Budget Estimates submission	Due Date as per Finance department norms	Delays in Days
1	38/2215	2215-Non Plan	Engineer in Chief, Public Health Engineering Department, Sector4, Panchkula	558/ 09 January 2012	14 October 2011 to 04 November 2011	65
2		2215-Plan	Engineer in Chief, Public Health Engineering Department, Sector4, Panchkula	3357/ 31 January 2012	14 October 2011 to 04 November 2011	87
3	38/4215	4215-Plan	Engineer in Chief, Public Health Engineering Department, Sector4, Panchkula	3357/ 31 January 2012	14 October 2011 to 04 November 2011	87
4	20/2035	2235-Non Plan	Director General, Social Justice and Empowerment, Sector 17, Chandigarh	9 December 2011	14 October 2011 to 04 November 2011	34
5		2235-Plan	Director General, Social Justice and Empowerment, Sector 17, Chandigarh	30 January 2012	14 October 2011 to 04 November 2011	86
6	20/4235	4235-Plan	Director General, Social Justice and Empowerment, Sector 17, Chandigarh	30 January 2012	14 October 2011 to 04 November 2012	86

Appendix 3.1

(Reference: Paragraph: 3.1; Page 67)

Details of Utilisation Certificates due, received and outstanding as on 31 March 2013

(₹ 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	5	478.50	4	473.50	1	5.00
		2010-11	13	1,301.03	10	1,201.03	7	1,111.03	3	90.00
		2011-12	28	4,382.41	28	4,382.41	20	3,318.51	8	1,063.90
2.	Education	2011-12	284	64,808.93	284	64,808.93	58	22,606.81	226	42,202.12
3.	Rural development	2008-09	248	43,297.30	95	22,409.23	78	18,104.37	17	4,364.86
		2009-10	205	39,973.42	105	23,476.42	73	5,567.88	32	17,908.54
		2010-11	405	33,434.75	394	19,507.43	267	6,586.14	127	12,921.29
		2011-12	642	1,05,949.33	642	1,05,949.33	266	43,228.12	376	62,721.21
4.	Social Security and Nutrition	2010-11	5	52.14	5	52.14	1	5.68	4	46.46
		2011-12	56	4,877.23	56	4,877.23	55	4,477.23	1	400.00
5.	Urban development	2011-12	64	89,466.88	64	89,466.88	57	85,139.71	7	4,327.17
6.	Cooperation	2011-12	9	10,623.46	9	10,623.46	--	--	9	10,623.46
7.	Compensation and Assignment to local bodies	2011-12	2	111.64	2	111.64	1	0.17	1	111.47
Total			1,972	4,00,064.02	1,699	3,47,404.63	887	1,90,619.15	812	1,56,785.48
₹ in crore				4,000.64		3,474.05		1,906.19		1,567.85

Appendix 3.2

(Reference: Paragraph 3.2; Page 68)

Statement showing names of bodies and authorities, the accounts of which had not been received

(₹ in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
2.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
3.	Software Technology Park of India, New Delhi	2002-03	250.00
4.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
5.	District Council for Child Welfare, Rewari	1999-2000	38.75
6.	Charitable Endowment, Haryana, Manimajara	2001-02	478.00
		2002-03	478.00
7.	Society for I.T. Initiative Fund for e-Governance, Chandigarh	2002-03	165.55
		2003-04	60.00
		2004-05	25.00
		2009-10	56.00
8.	Haryana Energy Development Agency, Chandigarh	2001-02	67.30
		2002-03	41.50
		2003-04	384.37
		2004-05	25.00
9.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
10.	Saket Hospital, Panchkula	2004-05	50.00
		2008-09	30.00
11.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
12.	Haryana State Council of Science and Technology	2005-06	170.00
13.	Blood Transfusion Council, Panchkula	2005-06	150.00
14.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07	49.89
		2008-09	600.26
		2009-10	490.72
15.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
16.	BITES India Ltd	2009-10	1,750.00
Private Aided Colleges			
17.	S.L.D.A.V. College of Education, Ambala City	2012-13	112.71
18.	M.P.N. College, Mullana (Ambala)	2007-08	66.58
		2008-09	61.35
		2009-10	105.29
		2010-11	180.78
		2011-12	174.90
		2012-13	225.39
19.	Arya Girls College, Ambala Cantt	2012-13	204.99
20.	S.A. Jain College, Ambala City	2012-13	835.79
21.	Guru Nanak Khalsa College, Yamunanagar	2009-10	535.53
		2010-11	531.96
		2011-12	834.00
		2012-13	764.32

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
22.	Guru Nanak Girls College, Yamunanagar	2009-10 2010-11 2011-12 2012-13	455.80 508.83 620.12 625.44
23.	Maharaja Aggarsein College, Jagadhri	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	49.13 41.68 44.55 53.10 52.89 59.70 70.24 93.58 142.50 158.10
24.	B.L.J. Suiwala College, Tosham (Bhiwani)	2012-13	165.82
25.	DAV Centenary College, Faridabad	2010-11 2011-12 2012-13	307.72 277.32 278.72
26.	Saraswati Mahila Mahavidyalya, Palwal	2010-11 2011-12 2012-13	188.38 193.20 195.60
27.	SD Mahila Mahavidyalya, Hansi (Hisar)	2012-13	141.98
28.	CR College of Education, Hisar	2012-13	120.17
29.	DAV College, Pundri (Kaithal)	2012-13	136.22
30.	Bhagwan Parshu Ram College, Kurukshetra	2012-13	255.64
31.	CR College of Education, Rohtak	2009-10 2010-11 2011-12 2012-13	85.75 132.93 112.04 113.50
32.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2010-11 2011-12 2012-13	142.60 159.00 185.75
33.	M.A College for Women, Jhajjar	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	67.35 77.67 156.34 172.90 184.30 158.87
34.	TR College of Education, Sonapat	2011-12 2012-13	104.44 97.10
35.	CIS Kanya Mahavidyalya Fatehpur Pundri (Kaithal)	2011-12 2012-13	241.65 249.13
36.	Vaish College of Education, Rohtak	2010-11 2011-12 2012-13	87.72 75.37 75.46
37.	Dr. Ganesh Dass DAV College of Education, Karnal	2010-11 2011-12 2012-13	53.98 61.78 67.73

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
38.	Vaish Girls College, Samalkha (Panipat)	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	28.45 38.32 39.60 67.61 81.16 38.30 69.35
39.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2009-10 2010-11 2011-12 2012-13	68.80 112.62 141.60 128.33
40.	GB College of Education, Rohtak	2009-10 2010-11 2011-12 2012-13	52.04 69.09 76.30 75.04
41.	C. R. Kisan College, Jind	2009-10 2010-11 2011-12 2012-13	236.47 197.27 325.00 343.40
42.	Hindu Kanya Mahavidyalya, Jind	2009-10 2010-11 2011-12 2012-13	200.00 212.01 251.58 258.54
43.	I.B. College, Panipat	2009-10 2010-11 2011-12 2012-13	255.30 416.50 432.50 426.92
44.	D. N. Mahila Mahavidyalya, Kurukshetra	2012-13	348.53
45.	Arya Kanya Mahavidyalya, Shahbad	2012-13	309.48
46.	R.K.S.D. College, Kaithal	2011-12 2012-13	485.50 547.38
47.	CIS Kanya Mahavidyalya, Dhand Dadwan	2012-13	225.40
48.	C.M.K. National Girls College, Sirsa	2012-13	258.07
49.	M. P. College for Girls, Dabwali	2012-13	185.97
50.	D. N. College, Hisar	2009-10 2010-11 2011-12 2012-13	502.40 552.19 732.66 659.33
51.	F.C. College for Women, Hisar	2012-13	323.78
52.	CRA College, Sonapat	2009-10 2010-11 2011-12 2012-13	227.94 237.59 386.31 372.33
53.	Hindu College, Sonapat	2012-13	673.45
54.	APJ Sraswati Kanya Mahavidyalya, Charkhi Dadri	2012-13	155.43
55.	MLRS College of Education, Charkhi Dadri	2012-13	91.26
56.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2009-10 2010-11 2011-12 2012-13	78.83 117.67 129.00 134.55

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
57.	K.L. Mehta D.N. College, for Women, Faridabad	2012-13	403.93
58.	K.L.P. College, Rewari	2012-13	497.00
59.	R.D.S. Public Girls College, Rewari	2009-10 2010-11 2011-12 2012-13	131.90 229.20 209.70 257.11
60.	S.P. College of Education, Rewari	2009-10 2010-11 2011-12 2012-13	47.97 76.93 85.39 69.60
61.	R.B. S. College of Education, Rewari	2012-13	46.96
62.	All India Jat Heroes Memorial College, Rohtak	2009-10 2010-11 2011-12 2012-13	581.55 672.91 798.94 861.62
63.	G.B. Degree College, Rohtak	2009-10 2010-11 2011-12 2012-13	83.09 104.20 134.20 149.40
64.	L.N. Hindu College, Rohtak	2009-10 2010-11 2011-12 2012-13	216.74 218.58 266.32 264.11
65.	GMN College, Ambala Cantt.	2010-11 2011-12 2012-13	373.44 449.00 488.63
66.	SD College, Ambala Cantt.	2010-11 2011-12 2012-13	541.52 691.07 671.84
67.	DAV College, Ambala City	2010-11 2011-12 2012-13	405.76 684.00 621.82
68.	MDSD College for Girls, Ambala City	2010-11 2011-12 2012-13	202.69 234.60 230.36
69.	DAV College, Naneola	2012-13	115.77
70.	DAV College, Karnal	2010-11 2011-12 2012-13	210.39 228.10 208.95
71.	KVA DAV College for Women, Karnal	2010-11 2011-12 2012-13	289.36 455.10 364.11
72.	Guru Nanak Khalsa College, Karnal	2010-11 2011-12 2012-13	177.92 208.20 202.88
73.	SD College, Panipat	2012-13	518.47
74.	Gandhi Adrash College, Smalkha	2010-11 2011-12 2012-13	85.98 104.00 52.52
75.	SD Mahila Mahavidyalya, Narwana	2012-13	144.53
76.	MLN College, Yamuna Nagar	2012-13	699.36

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
77.	Hindu Girls College, Jagadhari	2012-13	309.50
78.	MLN College, Radaur	2010-11 2011-12 2012-13	138.21 200.37 175.50
79.	IG National College, Ladwa	2010-11 2011-12 2012-13	275.16 390.85 266.42
80.	DAV College, Pehowa	2011-12 2012-13	299.75 295.90
81.	IG Mahavidyalya, Kaithal	2012-13	143.84
82.	BAR Janta College, Kaul	2010-11 2011-12 2012-13	178.64 222.29 200.28
83.	DAV College, Cheeka	2012-13	235.54
84.	MM College, Fatehabad	2012-13	258.54
85.	BSK College of Education, Mandi Dabawali (Sirsa)	2010-11 2011-12 2012-13	53.71 38.50 60.65
86.	CRM Jat College, Hisar	2012-13	665.02
87.	Hindu Girls College, Sonapat	2012-13	729.62
88.	TR Girls College, Sonapat	2010-11 2011-12 2012-13	133.75 113.63 123.12
89.	Gita Vidya Mandir KMV, Sonapat	2011-12 2012-13	487.02 503.35
90.	Vaish College, Bhiwani	2010-11 2011-12 2012-13	428.85 495.90 414.34
91.	Adrash Mahila Mahavidyalya, Bhiwani	2010-11 2011-12 2012-13	374.31 422.50 448.11
92.	KM College of Education, Bhiwani	2012-13	99.06
93.	JVM GRR College, Charkhi Dadri	2010-11 2011-12 2012-13	344.82 459.00 441.05
94.	Mahila MahaVidyalya, Jhojhu Kalan	2010-11 2011-12 2012-13	30.45 50.55 35.79
95.	YM Degree College, Nuh	2010-11 2011-12 2012-13	118.02 144.30 170.78
96.	NBGS Memorial College, Sohna	2010-11 2011-12 2012-13	186.80 194.70 226.74
97.	RSL College of Education, Sidhrawali	2012-13	120.14
98.	GGSD College, Palwal	2010-11 2011-12 2012-13	387.34 428.50 450.97
99.	Aggarwal College, Ballabgarh	2012-13	390.09
100.	DAV Girls College, Kosli Rewari	2012-13	11.90

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
101	Vaish College, Rohtak	2010-11 2011-12 2012-13	317.14 424.45 407.83
102	Vaish Girls College, Rohtak	2012-13	317.58
103	SJK College, Kalannaur	2010-11 2012-13	219.11 202.52
104	Arya College, Panipat	2012-13	355.24
105	Ahir College, Rewari	2012-13	262.27
106	M.K. Jat Kanya Mahavidyalya, Rohtak	2012-13	296.44
107	S.M. Lubana Khalsa Girls College, Barara	2012-13	186.12
108	Dayal Singh College, Karnal	2012-13	538.15
109	D.A.V. College, Sadhaura	2012-13	146.03
110	M.N. College, Shahabad	2012-13	224.50

Appendix 3.3

(Refer paragraph 3.3; page 68)

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

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 (upto 31 st August 2013)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2011-12	2010-11	2004-05	2011-12 to 2012-13	14 months
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2011-12	2011-12	2006-07	--	
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2011-12	2010-11	2010-11	--	
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2011-12	2011-12	2010-11	--	
5.	Haryana State Agricultural Marketing Board, Panchkula	2010-11 to 2014-15	2011-12	2011-12	2010-11	2012-13	Two months
6.	Haryana Wakf Board, Ambala Cantt.	2008-09 to 2012-13	2012-13	2011-12	Not required to be laid down	-	
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2010-11	2007-08	2005-06	2011-12	14 months
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2010-11	2010-11	-	2011-12 to 2012-13	14 months
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2010-11 ¹	-	-	2011-12 to 2012-13	14 months
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2011-12	2010-11	-	2012-13	Two months

¹ Accounts for the years 2000-01 to 2007-08 were not complete, hence sent back.

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 (upto 31 st August 2013)
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	-	-	-	1996-97 to 2012-13	16 years
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2012-13	16 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2011-12	2006-07	-	2012-13	Two months
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	-	-	-	1996-97 to 2012-13	16 years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	-	2011-12 to 2012-13	14 months
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	-	-	-	1996-97 to 2012-13	16 years
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	-	-	-	1996-97 to 2012-13	16 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	-	-	-	1996-97 to 2012-13	16 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2011-12	-	-	2012-13	Two months
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2011-12	2006-07	-	2012-13	Two months
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2009-10	2009-10	-	2010-11 to 2012-13	Two years
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2010-11	2010-11	-	2011-12 to 2012-13	14 months

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 (upto 31 st August 2013)
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2007-08	2007-08	-	2008-09 to 2012-13	Four years
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	-do-	2010-11	2010-11	-	2011-12 to 2012-13	14 months
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2012-13	Four years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2012-13	Four years
27.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	-do-	2011-12	2010-11	-	--	
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2012-13	Three years

Appendix 3.4

(Reference: Paragraph 3.4; Page 70)

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

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 ²	1987-88	-	Accounts for 1988-89 submitted for Audit
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.82	The scheme was transferred to Cooperative Department/ Society after 1986-987
3.	Printing and Stationary	National Text book Scheme	2006-07	25.20	Delay was due to shortage of staff
4.	Food and Supplies	Grain Supply Scheme	2011-12	3,670.78	-
5.	Transport	Haryana Roadways	2008-09	606.07	Delay was due to shortage of staff
Total				4,302.87	

² These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

Appendix 3.5

(Reference: Paragraph 3.5; Page 70)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2013

(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 and more	Total
1	Animal Husbandry	-	1 (6.5)	-	1 (2.91)	2 (0.31)	-	4 (9.72)
2	Education	1 (0.50)	6 (3.67)	10 (8.61)	3 (1.81)	4 (2.05)	4 (1.23)	28 (17.87)
3	Public Relation	1 (0.40)	2 (4.29)	1 (0.08)	-	-	-	4 (4.77)
4	Forest Department	-	-	7 (11.40)	1 (0.55)	6 (1.12)	1 (0.15)	15 (13.22)
5	Medical	-	3 (2.03)	1 (0.01)	1 (1.50)	2 (11.92)	-	7 (15.46)
6	Technical Education	-	7 (16.56)	7 (20.21)	-	-	1 (0.03)	15 (36.80)
7	Revenue Department	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	1 (3.78)	-	-	-	-	2 (17.77)
9	Sports and Youth Welfare	-	2 (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	Buildings and Roads	01 (0.00)	01 (0.00)	-	-	-	-	02 (0.00)
13	Public Health	11 (19.39)	-	-	-	-	-	11 (19.39)
14	Irrigation	05 (0.12)	16 (7.14)	5 (1.47)	4 (0.00)	10 (1.24)	9 (1.08)	49 (11.05)
Total		20 (34.40)	40 (45.20)	33 (54.23)	11 (6.89)	24 (16.64)	16 (3.09)	144 (160.45)

Say ₹ 1.60 crore

Appendix 3.6

(Reference: Paragraph 3.5; Page 70)

Department/category wise details of cases of theft and misappropriation/loss of Government material

(₹ 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	8.52	15	13.22
Medical	2	0.01	5	15.45	7	15.46
Technical Education	13	25.17	2	11.63	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	--	--	2	17.77	2	17.77
Women & Child Welfare	1	0.12	--	--	1	0.12
Buildings and Roads	2	0.00	--	--	2	00.00
Public Health	8	10.36	3	9.03	11	19.39
Irrigation	37	10.50	12	0.55	49	11.05
Total	95	80.93	49	79.52	144	160.45

Say ₹ 1.60 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 Government of India 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 per cent.
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. 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.
Development Expenditure	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.
Debt sustainability	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.
Debt stabilization	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.
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
EIC	Engineer-in-Chief
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management Act, 2005
GDP	Gross Domestic Product
GOI	Government of India
GSDP	Gross State Domestic Product
HPGL	Haryana Power Generation Limited
HVPNL	Haryana Vidhyut Parsaran Niggam 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
NABARD	National Bank for Agriculture and Rural Development
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
PLA	Personal Ledger Account
PPP	Public Private Partnership
PMGSY	Pradhan Mantri Gram Sarak Yojana
PRE	Plan Revenue Expenditure
PRI	Panchayati Raj Institution
PSU	Public Sector Undertaking
RBI	Reserve Bank of India
RE	Revenue Expenditure
RE	Revised Estimates
RGGVY	Rajiv Gandhi Grameen Vidyuti Karan Yojana
RR	Revenue Receipts
S&W	Salaries and Wages
SDL	State Development Loan
SAR	Separate Audit Report
SGRY	Sampoorna Gramin Rojgar Yojna
SGSY	Swaranjayanti Gram Swarojgar Yojana
SSA	Sarva Shiksha Abhiyan
SSE	Social Sector Expenditure
SUIDAI	Unique Identification Authority of India

TE	Total Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax