

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

ON

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2017

**Government of Haryana
Report No. 4 of the year 2017**

TABLE OF CONTENTS

	Reference to	
	Paragraphs	Page/ Remarks
Preface		vii
Executive Summary		ix
Chapter –I		
FINANCES OF THE STATE GOVERNMENT		
Profile of State	1.1	1
Resources of the State as per Finance Accounts 2016-17	1.2	6
Revenue Receipts	1.3	8
Capital Receipts	1.4	13
Public Account Receipts	1.5	15
Application of Resources	1.6	16
Quality of Expenditure	1.7	22
Financial Analysis of Government Expenditure and Investments	1.8	25
Assets and Liabilities	1.9	29
Debt Management	1.10	33
Fiscal Imbalances	1.11	35
Conclusions	1.12	38
Recommendations	1.13	38
Chapter –II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	41
Summary of Appropriation Accounts	2.2	41
Financial Accountability and Budget Management	2.3	42
Deficiencies noticed in working of treasuries	2.4	46
Outcome of Analysis of Budgetary Assumptions	2.5	47
Outcome of Review of Selected Grants	2.6	50
Conclusions	2.7	52
Recommendations	2.8	53

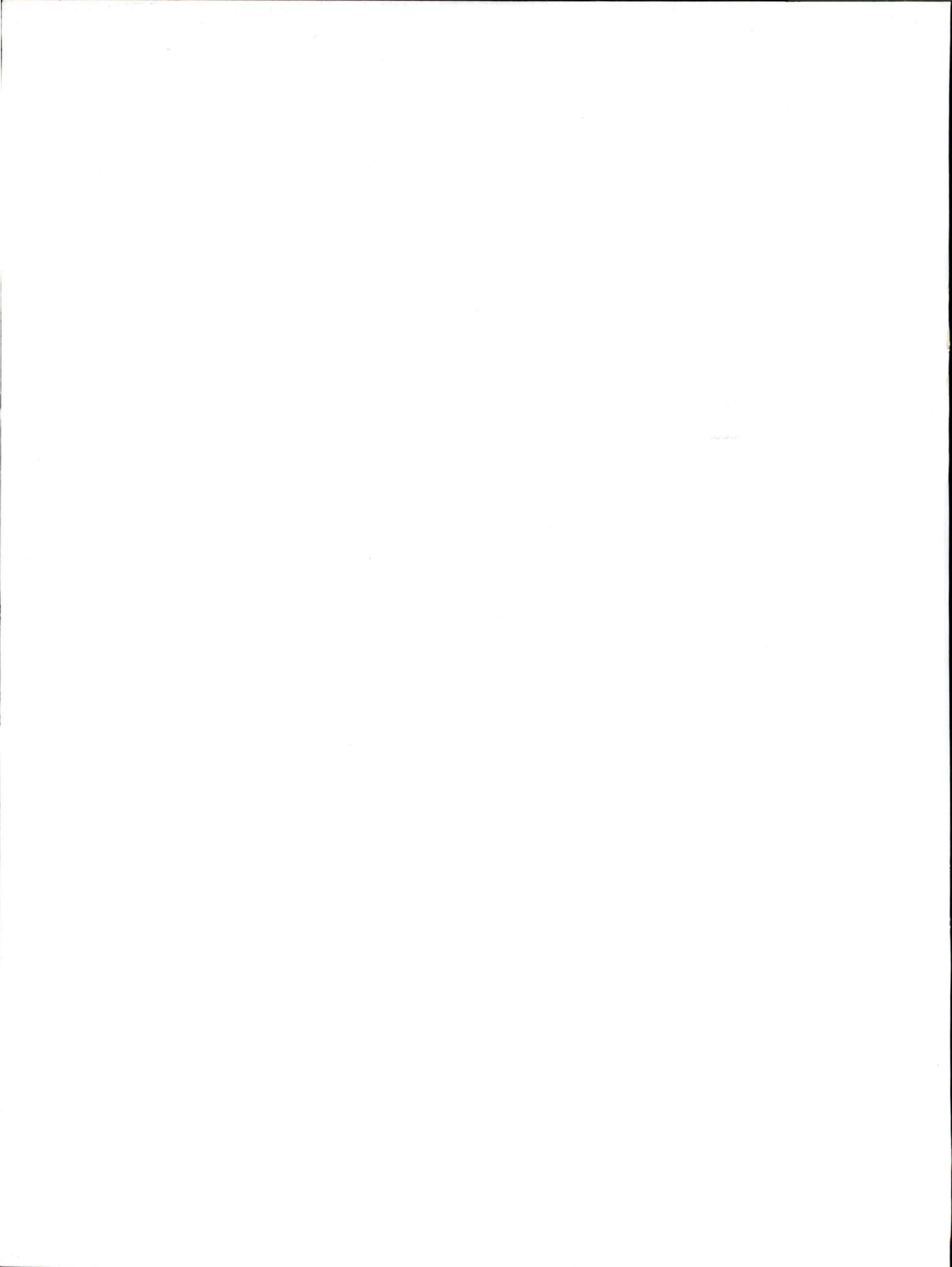
Chapter –III		
FINANCIAL REPORTING		
Delay in furnishing utilisation certificates	3.1	55
Non-submission/delay in submission of accounts	3.2	56
Delays in submission of accounts of autonomous bodies for certification	3.3	57
Departmentally managed commercial undertakings	3.4	57
Misappropriations, losses, defalcations, etc.	3.5	58
Misclassification in accounts	3.6	59
Conclusions	3.7	60
Recommendations	3.8	60

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	State Profile	1.1	63
1.2	Part A: Structure and form of Government Accounts Part B: Layout of Finance Accounts	Introduction	64
1.3	Methodology adopted for the assessment of fiscal position	Introduction	67
1.4	Time Series Data on State Government finances	1.3	68
1.5	Part A: Abstract of receipts and disbursements for the year 2016-17 Part B: Summarised financial position of the State Government as on 31 March 2017	1.1.1 1.9.2	70 72
1.6	Statement of assessment/projections under 14 th Finance Commission and Mid-Term Fiscal Policy Statement for the year 2016-17	1.1.1	73
1.7	Financial position of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised	1.8.3	74
1.8	Summarised financial statement of departmentally managed commercially/ quasi-commercially undertakings	1.8.4	75
1.9	Details of Public Private Partnership Infrastructure projects under implementation	1.8.5	76
2.1	Details of expenditure incurred without provision during 2016-17	2.3.1	77
2.2	Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case	2.3.3	79
2.3	Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	2.3.5	80
2.4	Details of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case	2.3.6	81
2.5	Details of surrender of funds in excess of ₹ 10 crore at the end of March 2017	2.3.7	88
2.6	Details showing rush of expenditure in the last quarter/month of the year	2.3.8	90
2.7	Non-submission of vouchers in support of payment for the year 2016-17	2.4.1	91

Appendix	Description	Reference to	
		Paragraph	Page
2.8	Details of the plan schemes (₹ One crore and above) for which provision made in approved outlay but withdrawn in revised estimates	2.5.3 (i)	92
2.9	Details of the plan schemes (₹ One crore and above) for which provision was reduced in revised estimates but no expenditure incurred	2.5.3 (ii)	93
2.10	Details of the plan schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but no expenditure incurred	2.5.3 (iii)	94
2.11	Details of plan Schemes (₹ One crore and above) where budget estimates were enhanced, but expenditure was less than 80 per cent of original provision	2.5.3 (iv)	96
2.12	Detail of the plan schemes (₹ One crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised outlay	2.5.3 (v)	97
2.13	Detail of the plan schemes (₹ One crore and above) in which actual expenditure exceeded by twenty percent or more of the revised outlay	2.5.3 (vi)	100
2.14	Detail of the plan schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but the expenditure was less than 80 per cent of the provision made	2.5.3 (vii)	101
2.15	Details of the schemes (₹ One crore and above) for which provision was made in revised estimates but the expenditure was incurred less than 80 per cent of the revised estimates	2.5.3 (viii)	105
2.16	Detail of the plan schemes (₹ One crore and above) for which provision was made in revised estimates but no expenditure incurred	2.5.3 (ix)	106
2.17	Details of the schemes (₹ One crore and above) where budget Estimates were enhanced but the expenditure was less than eighty per cent of the Revised Estimates made	2.5.3 (x)	107
2.18	Anticipated saving not surrendered	2.6.1 (ii)	108
2.19	Head-wise details regarding persistent savings for the last three years	2.6.1 (iv)	109
2.20	Detail of monthly/quarterly expenditure under Grant No. 11 (Sports and Youth Welfare) during 2016-17	2.6.1 (v)	110

Appendix	Description	Reference to	
		Paragraph	Page
2.21	Details of schemes where original Budget was provided but withdrawn through re-appropriation	2.6.2 (iii)	111
2.22	Head-wise details regarding persistent savings for the last three years	2.6.2 (iv)	112
2.23	Cases of rush of expenditure towards the end of the financial year 2016-17	2.6.2 (v)	114
3.1	Details of Utilisation Certificates due, received and outstanding as on 31 March 2017	3.1	115
3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	3.2	117
3.3	Statement showing the details of rendering of account to CAG and submission of Audit Reports to the State Legislature by autonomous bodies	3.3	121
3.4	Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings	3.4	124
3.5	Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2017	3.5	125
3.6	Department/category wise details of cases of theft and misappropriation/loss of Government material	3.5	126
	GLOSSARY		
	Glossary of Terms		127
	Glossary of Abbreviations		129



PREFACE

This Report has been prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution.

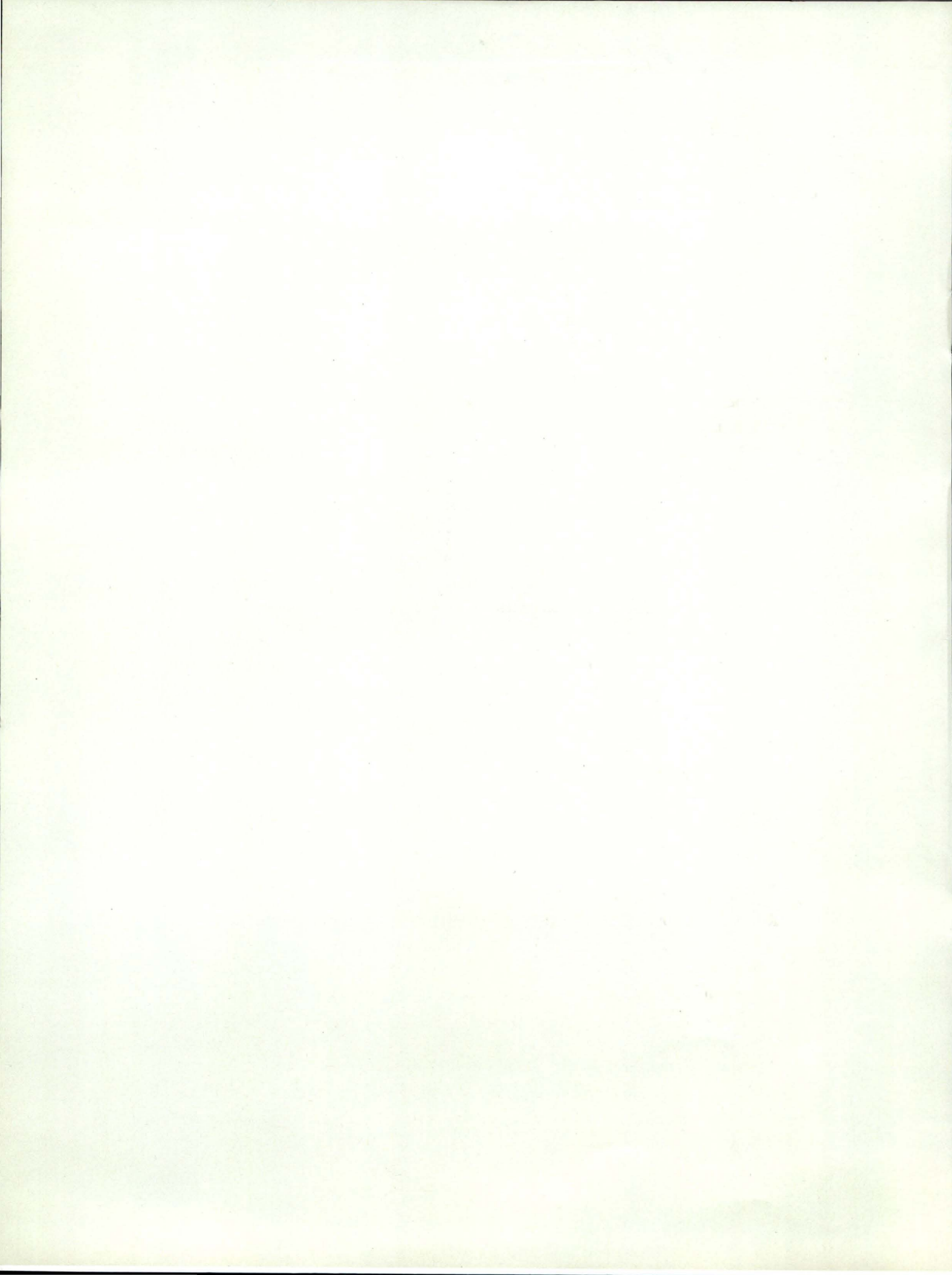
Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2017. Information has been obtained from the Government of Haryana wherever necessary.

Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

The Report containing the findings of performance audit and audit of transactions in various departments, Report containing the observations on audit of Statutory Corporations, Boards and Government Companies and Report on Revenue Sector are presented separately.



EXECUTIVE SUMMARY



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 2016-17 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 2017 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 2017. 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

Chapter I

Finances of the State Government

Revenue receipts of ₹ 52,496.82 crore during 2016-17 increased by ₹ 4,940.27 crore (10.39 *per cent*) over the previous year. The State's own tax revenue of ₹ 34,025.68 crore fell short by 15.36 *per cent* and 27.64 *per cent* vis a vis projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 40,199.51 crore) and target fixed by Fourteenth Finance Commission (FFC) (₹ 47,024 crore) respectively. The non-tax revenue (₹ 6,196 crore) increased by 43.83 *per cent* of the target fixed by FFC (₹ 4,308 crore) and fell short by 25.42 *per cent* of projection made in MTFPS (₹ 8,308 crore) respectively for the year 2016-17. Revenue Receipts of ₹ 2,483 crore collected under Haryana Rural

Development fund were not credited to Consolidated Fund of the State during 2011-16.

Revenue expenditure increased by 15 *per cent* from ₹ 59,236 crore in 2015-16 to ₹ 68,403 crore in 2016-17 and was higher than the normative assessment of FFC (₹ 50,334 crore) but less than the projections made in MTFPS (₹ 69,397 crore). Non-Plan component (₹ 46,284 crore) was 68 *per cent* of revenue expenditure which was less than the projection made in Mid Term Fiscal Policy Statement (₹ 48,482.76 crore). The four components of committed expenditure i.e. salary and wages, interest, pension and subsidies constituted 83 *per cent* of non-plan revenue expenditure.

Interest payments (₹ 10,542 crore) increased by 27.25 *per cent* during the year over 2015-16 and were higher than the limit fixed by Fourteenth Finance Commission (₹ 8,934 crore) and Medium Term Fiscal Policy Statement (₹ 10,490 crore).

Fourteen projects of two departments which were scheduled to be completed between May 2014 and March 2017 were still incomplete (June 2017). Time overruns of incomplete projects need to be reduced.

The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.05 and 0.17 *per cent* in the past five years while the Government paid an average interest of 8 to 9.86 *per cent* on its borrowings. The State Government has made investment of ₹ 2,025.25 crore and disinvestment of ₹ 26.27 crore resulting in net investment of ₹ 1,998.98 crore during 2016-17. Out of this, ₹ 1,927.98 crore were invested in the equity capital of four power companies.

Overall fiscal liabilities of the State were ₹ 1,46,371 crore as on 31 March 2017. Out of this, internal debt was ₹ 1,22,617 crore. Fiscal liabilities were 26.74 *per cent* of GSDP and 2.79 times of the revenue receipts.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹ 11,679 crore of 2015-16 to ₹ 15,906 crore in 2016-17. The trends in other fiscal parameters, i.e. fiscal and primary deficits which stood at ₹ 31,479 crore and ₹ 23,195 crore respectively in 2015-16 decreased to ₹ 26,285 crore and ₹ 15,743 crore respectively in 2016-17.

Chapter II

Financial management and budgetary control:

During 2016-17, expenditure of ₹ 93,069.66 crore was incurred against total grants and appropriations of ₹ 1,12,659.46 crore. Overall savings of

₹ 19,589.80 crore were the result of saving of ₹ 19,846.78 crore in various grants and appropriation offset by excess expenditure of ₹ 256.98 crore in five grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 2,841.81 crore in grants relating to the period 2011-12 to 2015-16.

In 50 cases, ₹ 22,180.04 crore was surrendered at the end of the financial year. In 12 cases, ₹ 11,870.37 crore were surrendered against the savings of ₹ 9,361.43 crore resulting in excess surrender (₹ 2,508.94 crore) than actual savings. Further, out of savings of ₹ 9,968.73 crore in 30 cases, savings of ₹ 823.41 crore were not surrendered. There were instances both of inadequate provision of funds and unnecessary or excessive re-appropriations.

Expenditure of ₹ 2,015.61 crore (40 per cent) in 18 major heads under 16 grants was incurred during the month of March 2017 indicating rush of expenditure at the end of the financial year which was contrary to the provisions of Rule 56 of the General Financial Rules.

The plan expenditure during 2016-17 was only ₹ 33,124 crore (88.88 per cent) against the assessed amount of ₹ 37,266 crore. No expenditure was incurred in 15 schemes with approved plan outlay of ₹ 143.53 crore. During 2016-17, 68 plan schemes for which the outlay of ₹ 5,125.75 crore approved for execution was reduced to ₹ 3,158.30 crore in the revised estimates. Only ₹ 1,494.87 crore was spent on these schemes which was 47 per cent of the revised outlay. In 93 schemes, expenditure of ₹ 1,981.65 crore (60.54 per cent) was incurred against the approved outlay of ₹ 3,273.29 crore but which was much less than the provision made.

Chapter III

Financial Reporting:

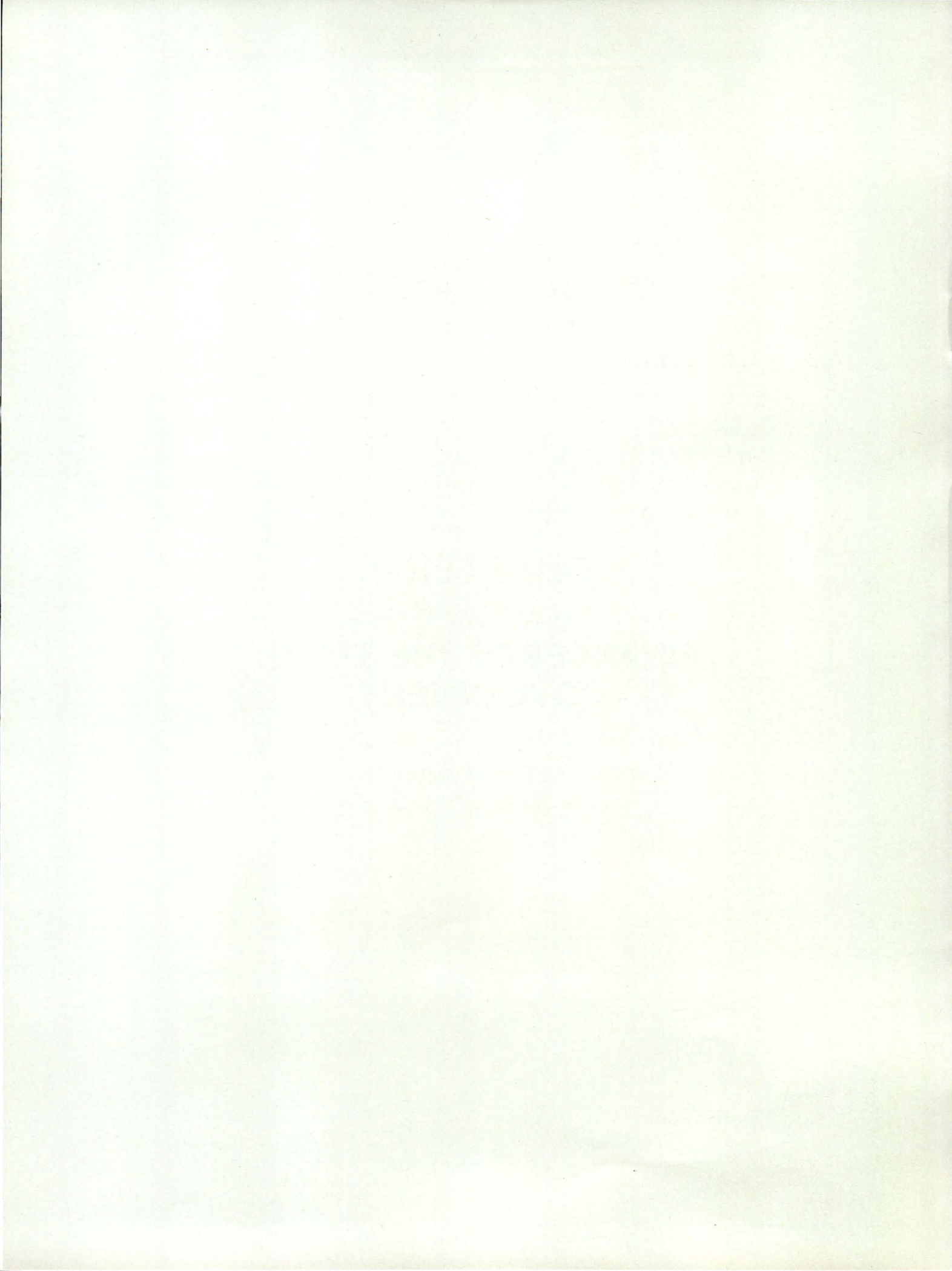
1,879 Utilization certificates in respect of loans and grants of ₹ 9,062.62 crore provided by various departments were in arrear as on 31 March 2017. 147 annual accounts of 73 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2017. Out of 29 autonomous bodies, whose audit has been entrusted to the CAG by the State, two had delayed submission of their annual accounts for more than five years.

State Government reported 98 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.41 crore on which final action was pending as of June 2017. Out of these, 77 cases were more than five years old.

During 2016-17, 17.94 per cent of total expenditure was classified under omnibus Minor Head – 800 instead of depicting distinctly in the Finance Accounts which affects the transparency in financial reporting.

CHAPTER-I

FINANCES OF THE STATE GOVERNMENT



Chapter I

Finances of the State Government

Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2016-17 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 22 districts, 14 of which are part of the National Capital Region. The State is located near the national capital. It is the 21st largest State in terms of geographical area (44,212 sq km) and 18th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 19.9 *per cent*. The percentage of population below the poverty line was 11.20 which is lower than the all-India average of 21.90. The State's Gross State Domestic Product (GSDP) in 2016-17 at current prices was ₹ 5,47,396 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.55 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2016-17 is ₹ 1,80,174¹.

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 Gross Domestic Product (GDP) and GSDP of Haryana at current prices are indicated below:

Year	2012-13	2013-14	2014-15	2015-16	2016-17
India's GDP (₹ in crore)	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086	1,51,83,709
Growth rate of GDP (Percentage)	13.91	13.28	10.78	8.71	11.84
State's GSDP (₹ in crore)	3,47,032	4,00,662	4,37,462	4,85,184	5,47,396
Growth rate of GSDP (Percentage)	16.63	15.45	9.18	10.91	12.82

(Source: Directorate of Economic and Statistical Analysis, Haryana and Central Statistics Office)

¹ Source: Directorate of Economic and Statistical Analysis, Haryana.

1.1.1 Summary of Fiscal Transactions

The summary of the State Government's fiscal transactions during the current year (2016-17) vis-à-vis the previous year (2015-16) is given in **Table 1.1**.

Table 1.1: Summary of Fiscal operations in 2016-17

(₹ in crore)

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non Plan	Plan	Total
Section-A: Revenue							
Revenue receipts	47,556.55	52,496.82	Revenue expenditure	59,235.70	46,284.16	22,119.27	68,403.43
Tax revenue	30,929.09	34,025.68	General Services	18,713.33	21,447.06	183.73	21,630.79
Non-tax revenue	4,752.48	6,196.09	Social Services	21,538.86	11,865.44	13,608.05	25,473.49
Share of Union Taxes/ Duties	5,496.22	6,597.47	Economic Services	18,690.36	12,547.72	8,327.49	20,875.21
Grants from Government of India	6,378.76	5,677.58	Grants-in-aid and Contributions	293.15	423.94	-	423.94
Section-B: Capital and others							
Misc. Capital Receipts	29.98	26.27	Capital Outlay	6,908.33	304.30	6,558.80	6,863.10
Recoveries of Loans and Advances	328.28	973.23	Loans and Advances disbursed	13,250.29	68.93	4,445.98	4,514.91
Public Debt receipts	37,998.43	28,169.52	Repayment of Public Debt	7,214.68	-	-	5,275.84
Contingency Fund	63.22	80.14	Contingency Fund	63.22	-	-	80.14
Public Account receipts	29,055.78	32,107.64	Public Account disbursements	28,649.81	-	-	29,275.67
Opening Cash Balance	6,507.52	6,217.73	Closing Cash Balance	6,217.73	-	-	5,658.26
Total	1,21,539.76	1,20,071.35	Total	1,21,539.76			1,20,071.35

(Source: Finance Accounts for the respective years)

Appendix 1.5 part A 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 2016-17 over the previous year:

- Revenue receipts increased by ₹ 4,940.27 crore (10.39 per cent) as a result of increase in tax revenue by ₹ 3,096.59 crore (10.01 per cent) and of non-tax revenue by ₹ 1,443.61 crore (30.38 per cent) as well as increase in share of Union taxes and duties from the Government of India (GOI) by ₹ 1,101.25 crore (20.04 per cent). Grants-in-aid from GOI decreased by ₹ 701.18 crore (10.99 per cent). The State's own tax revenue of ₹ 34,025.68 crore fell short by 15.36 per cent and 27.64 per cent vis a vis projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 40,199.51 crore) and target fixed by 14th Finance Commission (FFC) (₹ 47,024 crore) respectively. The non-tax revenue (₹ 6,196 crore) increased by 43.83 per cent of the target fixed by FFC (₹ 4,308 crore) and fell short by 25.42 per cent of projection made in MTFPS (₹ 8,308.45 crore) respectively for the year 2016-17 (**Appendix 1.6**).

- Revenue expenditure increased by ₹ 9,167.73 crore (15.48 per cent) as a result of increase in expenditure on 'General Services' (₹ 2,917.46 crore), 'Social Services' (₹ 3,934.63 crore) and 'Economic Services' (₹ 2,184.85 crore) and ₹ 130.79 crore on Grant-in-aid. The Non-Plan Revenue Expenditure (NPRE) (₹ 46,284.16 crore) and Plan Revenue Expenditure (₹ 22,119.27 crore) were short by 4.53 per cent and 17.32 per cent against the projection made in MTFPS ₹ 48,482.76 crore and ₹ 26,753.12 crore respectively (*Appendix 1.6*).
- Total Revenue Expenditure of ₹ 68,403.43 crore was higher by 35.90 per cent against the normative assessment in FFC (₹ 50,334 crore) but fell short by 9.08 per cent as compared to projection made under MTFPS (₹ 75,235.88 crore) (*Appendix 1.6*).
- Capital expenditure slightly decreased by ₹ 45.23 crore (0.65 per cent) as compared to previous year due to less expenditure on General Services.
- Recovery of loans and advances increased by ₹ 644.95 crore (196.46 per cent) during 2016-17 mainly due to transfer of loan portfolio of Government employees to the bank and receipt of ₹ 623 crore against outstanding recoveries of loans of Government servants.
- Net Public account receipts increased from ₹ 405.97 crore in 2015-16 to ₹ 2,831.97 crore in 2016-17.
- The cash balance of ₹ 5,658.26 crore at the close of 2016-17 decreased by ₹ 559.47 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 the Fiscal Responsibility and Budget Management (FRBM) Act on 6 July, 2005 as per recommendations of the 12th Finance Commission with the objective of eliminating revenue deficit and reducing fiscal deficit within the prescribed limit. The FRBM Act was further amended from time to time as per guidelines received from GOI.

Keeping in view the Fourteenth Finance Commission (FFC) recommendations regarding growth, revenues and fiscal management, new set of targets have been fixed. The FFC has projected an average annual growth rate of 15.73 per cent for GSDP at current prices for the State for the period 2015-16 to 2019-20. The Fiscal Deficit is recommended to be capped at 3.25 per cent of the GSDP during the same period while the net borrowing limit of the State is also suggested to be capped at 3.25 per cent of GSDP from 2015-16 onwards and limiting the outstanding debt as percentage of GSDP by 19.28 per cent in 2015-16, 19.91 per cent in 2016-17, 20.45 per cent in 2017-18, 20.92 per cent in 2018-19 and 21.33 per cent in 2019-20. However,

the State Government fixed the target of 1.10 per cent, 2.47 per cent and 19.55 per cent of GSDP without effect of Ujwal Discom Assurance Yojana (UDAY) while 2.09 per cent, 4.27 per cent and 23.96 per cent including UDAY of GSDP for Revenue deficit, Fiscal deficit and outstanding debt respectively in the budget for the year 2016-17.

Major fiscal variables provided in the budget, based on the commendations of the FFC 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		2016-17						
		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)	Including UDAY	2.09 per cent of GSDP	(-) 12,280.35	19.51 per cent of TRR	(-) 15,906	39.23	(-) 3,626 (29.53 per cent)	30.30 (55.30 per cent)
	Excluding UDAY	1.10 per cent of GSDP	(-) 6,441.85	10.23 per cent of TRR	(-) 12,014	99.09	(-) 5,572 (86.50 per cent)	22.89 (123.75 per cent)
Fiscal Deficit/ GSDP (In per cent)	Including UDAY	4.27	4.27	4.27	4.80	12.41	12.41	12.41
	Excluding UDAY	2.47	2.47	2.47	3.22	30.36	30.36	30.36
Ratio of total outstanding debt to GSDP (In per cent)	Including UDAY	23.69	23.96	23.96	26.74	12.87	11.60	11.60
	Excluding UDAY	19.27	19.55	19.55	22.00	14.17	12.53	12.53

The revenue deficit (₹ 15,906 crore) for the year 2016-17 was higher than the projection made in budget and MTFPS and fiscal deficit was 3.22 per cent of GSDP excluding effect of UDAY scheme² and 4.80 per cent of GSDP with UDAY scheme against the target of 2.47 per cent and 4.27 per cent respectively set out in FRBM, Budget and MTFPS.

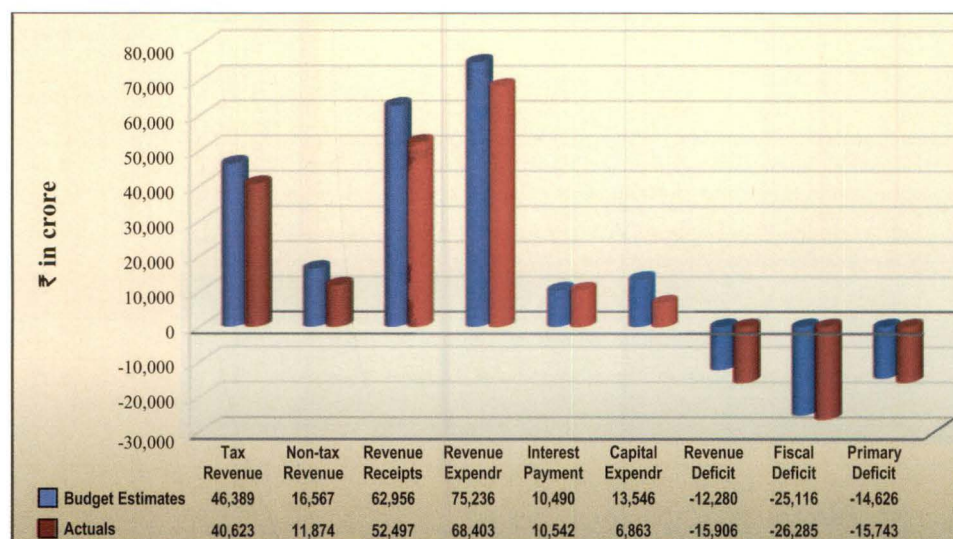
The total outstanding debt projected at 23.69 per cent and 19.27 per cent of GSDP as per FRBM Act for the year 2016-17 was higher at 26.74 per cent of GSDP with UDAY scheme and 22 per cent of GSDP excluding effect of UDAY scheme respectively in the current year.

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**.

² State Government has taken over the debt of ₹ 25,950 crore (GIA: ₹ 7,785 crore, Equity: ₹ 2,595 crore, Loans: ₹ 15,570 crore) from the DISCOMS under UDAY including ₹ 17,300 crore taken over during 2015-16.

Chart 1.1: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2016-17



As against the targeted revenue receipt of ₹ 62,956 crore, the actual revenue receipts were ₹ 52,497 crore (83 *per cent*). The collection under tax revenue was only ₹ 40,623 crore against the anticipated receipt of ₹ 46,389 crore mainly due to lesser receipt under VAT which was only ₹ 23,488 crore against the anticipation of ₹ 28,750 crore and stamp and registration fee of ₹ 3,283 crore against anticipated receipt of ₹ 3,700 crore. The non-tax receipts was only ₹ 11,874 crore (72 *per cent*) against the anticipated receipt of ₹ 16,567 crore mainly due to lesser receipts under Education, Sports, Arts and Culture (₹ 469.25 crore), Medical and Public Health (₹ 164.64 crore), Urban Development (₹ 151 crore), non-ferrous mining and metallurgical industries (₹ 543.05 crore) and Road Transport (₹ 599.87 crore) than the estimated projections.

The actual revenue expenditure (₹ 68,403 crore) was within the budget provision of ₹ 75,236 crore. The interest payments (₹ 10,542 crore) were kept close to estimated projection (₹ 10,490 crore) and the capital expenditure was ₹ 6,863 crore i.e. very less (51 *per cent*) against the budget estimate of ₹ 13,546 crore. The Government could not maintain the estimated revenue deficit (₹ 12,280 crore), as this increased to ₹ 15,906 crore (30 *per cent*). The actual fiscal and primary deficits were also more than the anticipated. Against the budgeted fiscal deficit of ₹ 25,116 crore, actual fiscal deficit was ₹ 26,285 crore. Increase in fiscal deficit was due to the impact of the implementation of UDAY.

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 2016-17

(₹ in crore)

Sr. No.	Scheme	Final Grant Allocated	Actual Expenditure
1.	Home/School for Blind Girls (Newly named as Govt. Institute - cum-Braille Library for the Blind Girls, Panipat)	0.20	0.14
2.	Indira Gandhi Priya Darshani Vivah Shagun Scheme renamed as Mukyamantri Vivah Shagun Yojna	80.18	80.18
3.	Ladli Social Security Pension Scheme	51.23	51.23
4.	Financial assistance to Destitute Women and Widows	1,101.46	1,101.46
5.	Pension to Aged, Physically Handicapped and Destitute Women and Widows Staff at District level	17.76	16.32
6.	Scheme for Beti Bachao Beti Padhao	3.06	3.06
7.	Rajiv Gandhi scheme for Empowerment of Adolescent Girls (RGSEAG) SABLA	11.34	11.34
8.	Relief & Rehabilitation of Women Acid Victims	0.06	0.06
9.	Village Convergence and Facilitation Services (VCFS) Project under National Mission for Empowerment of Women (NMEW)	0.98	0.98
10.	Scheme for Setting up one stop crisis centre for Women	0.16	0.16
11.	Protection of Women from domestic violence	0.92	0.92
12.	Incentive Awards to Mahila Smooh	0.21	0.21
13.	District and Block Level Staff of Women Wing	0.09	0.09
14.	Construction of Working Women Hostels	0.05	0.05
15.	State After Care Home for Girls, Karnal	0.44	0.44
16.	Home-cum-Training Centres for Destitute Women & Widows	1.62	1.62
17.	Financial Assistance to Scheduled Caste Women (Indira Gandhi Matritva Sahyog Yojna)	0.55	0.55
18.	Financial Security Scheme of Insurance of Anganwari Workers/Helpers	55.13	55.06
19.	Financial Assistance to Schedule Castes Families by Haryana Women Development Corporation	0.40	0.40
20.	Ladli (Apni Beti Hamari Beti)	117.75	117.48
21.	Financial Assistance to Women's Awareness and Management Academy (WAMA) Plan	0.20	0.20
22.	Haryana Women Development Corporation and Commission for Women	5.73	5.73
23.	Award for Rural Adolescent Girls	0.58	0.58
24.	Kishori Shakti Yojana	3.53	3.53

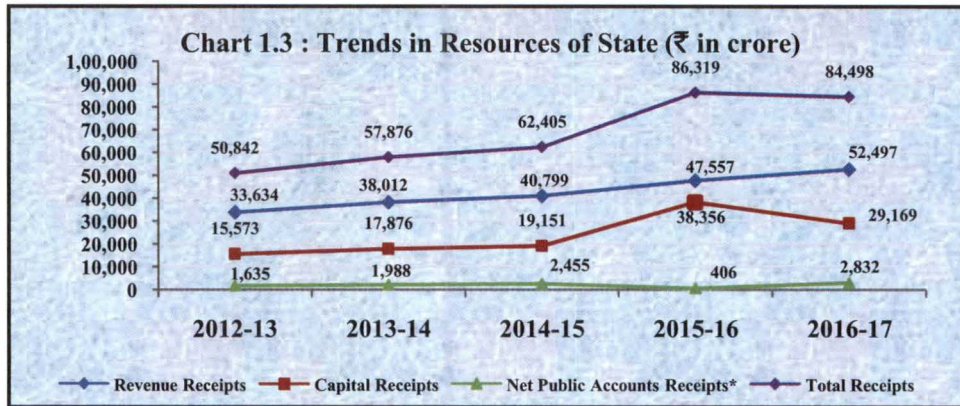
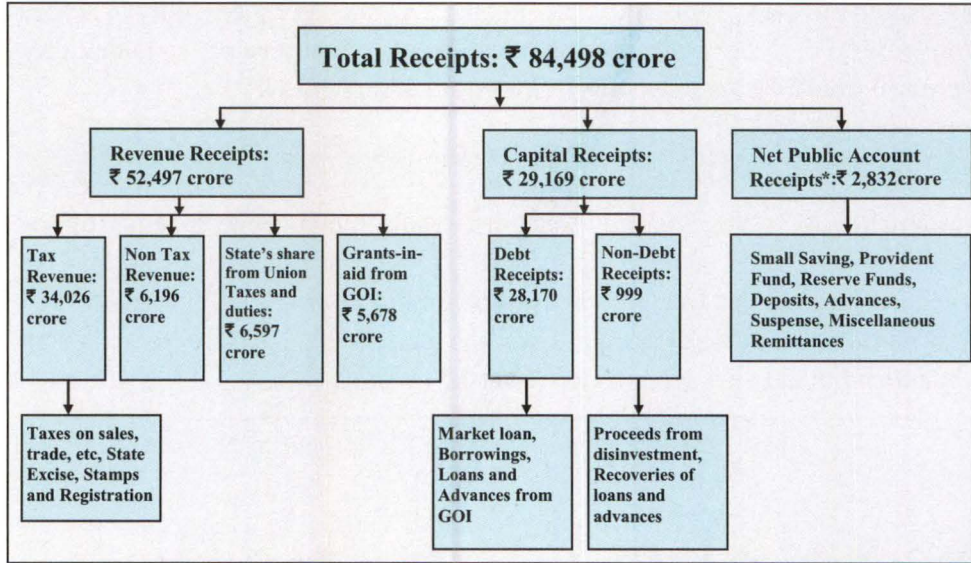
(Source: State Budget 2016-17 and detailed Appropriation Accounts for 2016-17)

1.2 Resources of the State as per Finance Accounts 2016-17

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

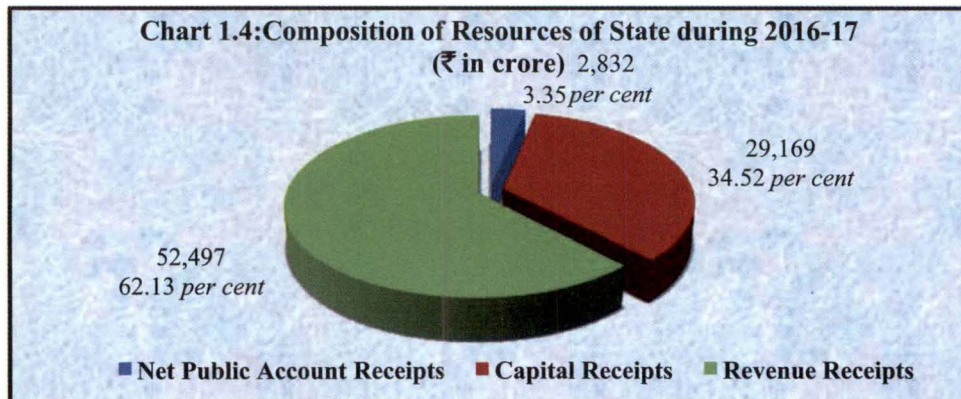
financial institutions/commercial banks) and loans and advances from GOI as well as accruals from Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2012-17, the **Chart 1.2** and **Chart 1.4** depict the composition of resources of the State during the current year.

Chart 1.2: Components and sub component of the resources



(Source: State Finance Accounts of the respective years)

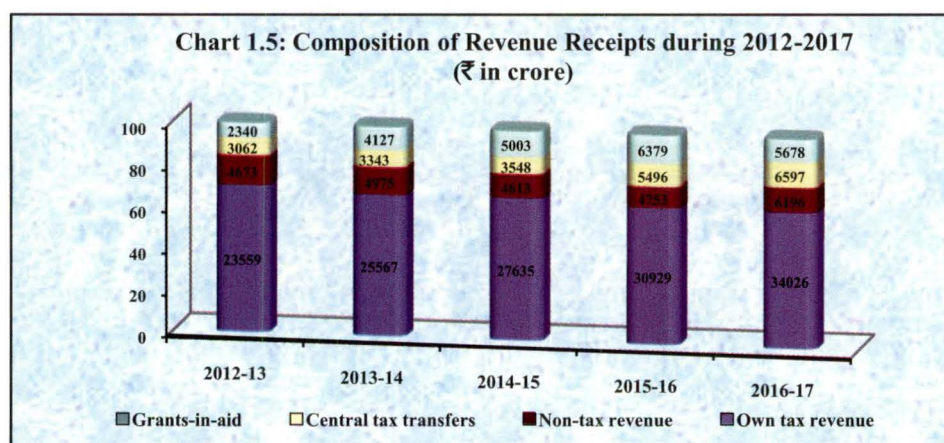
* Net Public Account Receipts (₹ 2,832 crore) = Public Account Receipts (₹ 32,108 crore) less Public Accounts Disbursements (₹ 29,276 crore)



The total receipts of the Government increased by ₹ 33,656 crore, (66.20 per cent) from ₹ 50,842 crore in 2012-13 to ₹ 84,498 crore in 2016-17. Revenue receipts increased by ₹ 18,863 crore (56.08 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 13,596 crore (87.30 per cent) and Net Public Account receipts increased by ₹ 1,197 crore (73.21 per cent) during the same period. The share of revenue receipts in the total receipts decreased from 66.15 per cent in 2012-13 to 62.13 per cent in 2016-17. The share of net Public Accounts receipts slightly increased from 3.22 to 3.35 per cent whereas the share of capital receipts including debt increased from 30.63 per cent to 34.52 per cent during 2012-17.

1.3 Revenue Receipts

Statement 14 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 2012-17 are presented in **Appendix 1.4** and also depicted in **Chart 1.5**.



(Source: State Finance Accounts of respective years)

The revenue receipts of the State increased by 56.08 per cent during the period from 2012-13 to 2016-17. The State's own revenue increased by 44.43 per cent, the grants-in-aid from GOI increased by 142.65 per cent and the central tax transfers increased by 115.45 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue decreased from 83.94 per cent in 2012-13 to 76.62 per cent in 2016-17. The share of grants-in-aid from GOI increased from 6.96 per cent in 2012-13 to 10.82 per cent in 2016-17.

During 2007-08 to 2015-16, the compound annual growth rate (CAGR) of revenue receipts at 11.74 per cent was lower than the growth rate of General Category States (GCS) (14.58 per cent). This growth rate in comparison to the previous year at 10.39 per cent was lower than the growth rate of 11.52 per cent in GCS (**Appendix 1.1**). The trends in revenue receipts relative to GSDP are given in **Table 1.4**.

Table 1.4: Trends in Revenue Receipts relative to GSDP

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Receipts (RR) (₹ in crore)	33,634	38,012	40,799	47,557	52,497
Rate of growth of RR (<i>per cent</i>)	10.07	13.02	7.33	16.56	10.39
RR/GSDP (<i>per cent</i>)	9.69	9.49	9.33	9.80	9.59
Buoyancy Ratios					
Revenue Buoyancy with respect to GSDP	0.61	0.84	0.80	1.52	0.81
State's Own Tax Buoyancy with respect to GSDP	0.94	0.55	0.88	1.09	0.78
Revenue Buoyancy with reference to State's own taxes	0.65	1.53	0.91	1.39	1.04
State's GSDP (₹ in crore)	3,47,032	4,00,662	4,37,462	4,85,184	5,47,396
Growth rate of GSDP (Percentage)	16.63	15.45	9.18	10.91	12.82

The growth rate of revenue receipts which was 10.07 *per cent* in 2012-13 slightly increased to 10.39 *per cent* in 2016-17. The revenue buoyancy with reference to own tax revenue increased from 0.65 in 2012-13 to 1.39 in 2015-16 than declined to 1.04 in 2016-17.

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 State's actual tax and non-tax receipts for the year 2016-17 vis-a-vis assessment made by FFC and MTFPS are given in the **Table 1.5**.

Table 1.5: Actual tax and non-tax receipts vis-à-vis assessment made by FFC and MTFPS
(₹ in crore)

	FFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					FFC projection	Budget estimates	MTFPS projection
Tax revenue	47,024	40,200 ³	40,200	34,026	(-) 27.64	(-) 15.36	(-) 15.36
Non-tax revenue	4,308	8,308 ⁴	8,308	6,196	43.83	(-) 25.43	(-) 25.43

The actual collection under State's own tax revenue fell short by 27.64 *per cent* of the projections made by FFC and 15.36 *per cent* of budget estimates and MTFPS projection. The actual receipts under non-tax revenue increased by 43.83 *per cent* of the projections made by FFC and fell short by 25.43 *per cent* of budget estimates and MTFPS.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.6** which also depicts the trends in various components of own tax revenue of the State during 2012-17.

³ Excluding Share of Central Taxes.

⁴ Excluding share of GIA.

Table 1.6: Components of State's own resources

(₹ in crore)					
Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on sales, trades, etc.	15,376.58 (15)	16,774.33 (9)	18,993.25 (13)	21,060.23 (11)	23,488.41 (12)
State excise	3,236.48 (14)	3,697.35 (14)	3,470.45 (-6)	4,371.08 (26)	4,613.13 (6)
Taxes on vehicles	887.30 (20)	1,094.86 (23)	1,191.50 (9)	1,400.38 (18)	1,583.06 (13)
Stamp duty and Registration fees	3,326.25 (19)	3,202.48 (-4)	3,108.70 (-3)	3,191.21 (3)	3,282.63 (3)
Land revenue	12.98 (19)	12.42 (-4)	15.28 (23)	14.97 (-2)	16.09 (7)
Taxes on goods and passengers	470.76 (10)	497.45 (6)	527.07 (6)	554.25 (5)	594.59 (7)
Other taxes ⁵	248.67 (18)	287.71 (16)	328.32 (14)	336.97 (3)	4,47.77 (33)
Total	23,559.02 (15)	25,566.60 (9)	27,634.57 (8)	30,929.09 (12)	34,025.68 (10)

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

(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹ 10,466.66 crore (44.43 per cent) during 2012-17. All the major taxes and duties recorded increasing trend in the tax revenue during 2016-17.

During 2007-08 to 2015-16, the CAGR of tax revenue was 13.02 per cent which was less than growth rate of GCS (14.80 per cent). This growth rate in 2016-17 in comparison to the previous year at 10.01 per cent was also lower than the growth rate of 13.50 per cent in general category States (*Appendix 1.1*). The State's own tax revenue (₹ 34,026 crore) was less than the projections made by the Government in MTFPS (₹ 40,200 crore) and in FFC (₹ 47,024 crore).

Cost of tax collection

The collection of major taxes, expenditure incurred on their collection and the percentage of such expenditure to collection during the years 2014-15 to 2016-17 are given in **Table 1.7** which shows that cost of collection is less in the State than the All India Average.

Table 1.7: Cost of collection of taxes

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Taxes on Sales, trades, etc.	2014-15	18,993.25	118.98	0.63	0.91
	2015-16	21,060.23	128.50	0.61	0.66
	2016-17	23,488.41	141.80	0.60	NA
Taxes on Vehicles	2014-15	1,191.50	16.76	1.41	6.08
	2015-16	1,400.38	18.72	1.34	4.99
	2016-17	1,583.06	28.57	1.80	NA
State Excise	2014-15	3,470.45	28.88	0.83	2.09
	2015-16	4,371.08	31.08	0.71	3.21
	2016-17	4,613.13	34.63	0.75	NA
Stamp and Registration	2014-15	3,108.70	10.37	0.33	3.59
	2015-16	3,191.21	15.37	0.48	2.87
	2016-17	3,282.63	10.50	0.32	NA

(Source: Finance Accounts for the respective years)

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2012-17) given in **Table 1.8** depicts the trends in various components of non-tax revenue of the State during 2012-17.

⁵ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

Table 1.8: Growth of non-tax revenue during 2012-17

Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17
Interest receipts	1,058.21 (22)	1,090.71 (3)	933.59 (-14)	1,087.49 (16)	2,309.79 (112)
Dividends and Profits	7.05 (330)	6.49 (-8)	5.80 (-11)	15.89 (174)	5.89 (-63)
Other non-tax receipts	3,607.89 (-6)	3,877.86 (7)	3,673.73 (-5)	3,649.10 (-1)	3,880.41 (6)
a) Major and medium Irrigation	139	95	129	110	113
b) Road Transport	1,000	1,098	1,235	1,255	1,265
c) Urban Development	991	1,105	861	422	599
d) Education	385	319	564	637	640
e) Non-ferrous mining and metallurgical industries	76	79	43	272	497
Total	4,673.15 (-1)	4,975.06 (6)	4,613.12 (-7)	4,752.48 (3)	6,196.09 (30)

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

(Source: Finance Accounts for the respective years)

The actual receipts under non-tax revenue increased by ₹ 1,522.94 crore (32.59 per cent) during 2012-17. Non-Tax revenue (₹ 6,196.09 crore) constituted 11.80 per cent of the revenue receipt during 2016-17 registering increase of ₹ 1,443.61 crore (30.38 per cent) over the previous year mainly due to increase in interest receipt from Power Companies on account of recovery of interest under UDAY scheme.

Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare Board has been constituted. As per accounts of the Board, the total funds available with the Board as on 31 March 2016 is ₹ 2,069.70 crore. The Board spent only ₹ 47.98 crore on labour welfare schemes during 2015-16.

1.3.2 Grants in aid from GOI

The grants-in-aid from GOI decreased by ₹ 701.18 crore in 2016-17 over the previous year as shown in Table 1.9.

Table 1.9: Grants-in-aid received from GOI

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non-Plan Grants	851.62 (-32)	2,256.17 (165)	1,723.20 (-24)	3,744.39 (117)	3,078.49 (-18)
Grants for State Plan Schemes	727.75 (8)	856.66 (18)	2,815.36 (229)	2,268.18 (-19)	2,327.52 (3)
Grants for Central Plan Schemes	44.32 (-13)	62.99 (42)	24.57 (-61)	27.53 (12)	34.50 (25)
Grants for Centrally Sponsored Schemes	715.56 (-9)	951.36 (33)	439.75 (-54)	338.66 (-23)	237.07 (-30)
Total	2,339.25 (-15)	4,127.18 (76)	5,002.88 (21)	6,378.76 (28)	5,677.58 (-11)

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

(Source: Finance Accounts for respective years.)

In addition to above, GoI had been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards.

However, during 2016-17, the GoI transferred ₹ 1,483.69⁶ crore directly to various implementing agencies/ Non-Governmental Organisations of the State.

1.3.3 Central tax transfers

Central tax transfers increased from ₹ 5,496.22 crore in 2015-16 to ₹ 6,597.47 crore in 2016-17 as given in Table 1.10.

Table 1.10: Central tax transfers during 2015-16 and 2016-17

(₹ in crore)				
Name of Tax	Recommendation of FFC	Actual for 2015-16	Actual for 2016-17	Variation
Corporation Tax	42 per cent of the sharable amount of Central taxes to states compared to 32 per cent of ThFC	1,733.37	2,118.57	385.20
Income Tax		1,204.79	1,472.41	267.62
Wealth Tax		0.40	4.85	4.45
Customs		880.83	911.33	30.50
Union Excise Duty		733.13	1,040.65	307.52
Service Tax		939.76	1,049.64	109.88
Other Taxes on Income & Expenditure		0.03	-	(-)0.03
Duties on Commodities and Services		3.91	0.02	(-)3.89
Total		5,496.22	6,597.47	1,101.25

(Source: Finance Accounts for respective years.)

The FFC recommended increasing the States' share of Central Taxes from 32 to 42 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 1.084 and 1.091 per cent, respectively. The share of Union Taxes received during 2016-17 (₹ 6,597.47 crore) was more by ₹ 408.67 crore than the projections made in the estimates (₹ 6,188.80 crore) and ₹ 1,101.25 crore as compared to 2015-16.

1.3.4 Non deposit of revenue receipts in the Consolidated Fund of the State

Article 266(1) of the Constitution of India provides that all revenues received by the State Government, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans shall form one Consolidated Fund to be called "the Consolidated Fund of the State". The Thirteenth Finance Commission also expressed concern over the tendency to divert public expenditure from the budget to nominated funds which are operated outside the authority of the legislature.

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two per cent of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the

⁶ Appendix VI of Finance Accounts of 2016-17.

development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns.

During 2011-16, the receipts under the fund were ₹ 2,483.38 crore and expenditure incurred was ₹ 2,139.19 crore. Since these funds were not included in the annual budget proposals, the legislature had no opportunity to exercise its control over such funds.

1.3.5 Grants-in-aid to States on recommendation of Central Finance Commissions

The budget allocation made for fulfillment of Fourteenth Finance Commission recommendation for the year 2015-16 and 2016-17 viz-a-viz Government releases and actual expenditure incurred are given in **Table 1.11**.

Table 1.11: Budget allocation, Government releases and actual expenditure against recommendations of 14th Finance Commission for the year 2015-16 and 2016-17

(₹ in crore)

Name of Scheme/ Department	2015-16			2016-17		
	Budget	Government releases	Actual expenditure	Budget	Government releases	Actual expenditure
Urban Development	199.61	86.71	135.05	427.96	429.04	301.21
Relief on Account of National Calamities- SDRF	231.00	115.50	115.50	357.75	357.75	357.75
Other Rural Development Programme	419.28	419.28	419.28	656.72	656.72	656.72
Total	844.89	621.49	669.83	1,442.43	1,443.51	1,315.68

(Source: Figures obtained from Finance Department of Haryana)

As per recommendations of the 14th Finance Commission, GoI released only basic grants for local bodies (Rural and Urban Development) and State Disaster Response Fund during the year 2015-16 and 2016-17. GoI released ₹ 822.02 crore (132.27 *per cent*) more funds compared to previous year.

Against the budget provision of ₹ 1,442.43 crore, GoI released ₹ 1,443.51 crore while expenditure of ₹ 1,315.68 crore was incurred during 2016-17, which was 96.42 *per cent* more than previous year. The percentage of expenditure to the funds was 9 *per cent* less than the GoI releases and provisions made in budget 2016-17.

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 (2012-17) are detailed in **Table 1.12**.

Table 1.12: Trends in growth and composition of receipts

(₹ in crore)

Sources of State's Receipts	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Receipts (CR)	15,573.73	17,875.90	19,150.31	38,356.69	29,169.02
Miscellaneous Capital Receipts	10.81	9.89	18.74	29.98	26.27
Recovery of Loans and Advances	349.38	261.85	272.82	328.28	973.23
Public Debt Receipts	15,213.54	17,604.16	18,858.75	37,998.43	28,169.52
Market Loans	9,330.00	11,446.18	13,200.00	14,099.99	15,800.00
Bonds	0.00	0.00	0.00	17,300.00	8,650.00
Loans from Financial Institutions	5,158.23	4,777.60	4,102.79	4,641.45	3,412.39
Special Securities issued to National Small Saving Fund	438.40	566.60	1,251.31	1,721.40	-
Other Loans	235.76	472.31	173.89	138.36	183.87
Loans from GoI	51.15	341.47	130.76	97.23	123.26
Percentage of Market Loan to Public Debt Receipt	61.32	65.02	69.99	37.11	56.09
Rate of growth over the previous year (per cent)					
Of debt capital receipts	41	16	7	101	(-) 26
Of non-debt capital receipts	19	(-) 25	7	23	179
Of GSDP	16.63	15.45	9.18	10.91	12.82
of Capital Receipts	41	15	7	100	(-) 24

(Source: Finance Accounts of respective years)

Share of Market loans in Public Debt receipts increased to 56.09 *per cent* in 2016-17 from 37.11 *per cent* in 2015-16 due to less loans raised from financial institutions and National Small Saving Funds Loans. State Government has issued Power bonds of ₹ 17,300 crore during 2015-16 and ₹ 8,650 crore during 2016-17 against takeover of loans of ₹ 25,950 crore (75 *per cent* of total DISCOMS liability as on 30 September 2015 under UDAY scheme).

1.4.1 Proceeds from disinvestment

During the year 2016-17, net proceeds from capital disinvestment of 13 Cooperative Banks and Societies were ₹ 26.27 crore which is 12.37 *per cent* less than the previous year (₹ 29.98 crore).

1.4.2 Recoveries of loans and advances

During the year, loans and advances amounting to ₹ 973.23 crore were recovered. Out of this, ₹ 106.59 crore had been recovered from other institution and ₹ 8,66.64 crore against the loans of Government servants. The State Government has transferred the loan portfolios of Government employees to the Punjab National Bank and received ₹ 623 crore against the outstanding recoveries of Government servants loans during the year 2016-17.

The outstanding loans against Co-operative Sugar Mills were ₹ 1,858.94 crore as on 31 March 2016. During the year 2016-17, the State Government disbursed ₹ 252 crore. No repayment was received against these loans during 2016-17. The loans of ₹ 2,110.94 crore were outstanding against these Co-operative Sugar Mills at the end of 2016-17. The Government had disbursed loans to these sugar mills with conditions that the loan would be repaid in five years in equal installments after twelve months of sanction with

nine *per cent* per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. Thus, the loans of ₹ 252 crore were sanctioned/dispensed to sugar mills without ensuring the fulfillment of conditions of earlier loans. Thus, the violation of conditions of loans sanctioned to cooperative sugar mills is continuously persisting. State Government during the year has made budget provision of small amount of ₹ 10 crore for recovery of principal and no provision for recovery of interest has been made. No amount has been recovered during the year which was indicative of inadequate efforts of State Government for recovery of outstanding loans against these sugar mills. The State Government had also sanctioned loan amounting to ₹ 40.13 crore during the year 2015-16 and ₹ 65.14 crore during 2016-17 to Private Sugar Mills for making payment to the cane growers in Haryana. No amount has been recovered during the year against these loans. No provision of recovery of principal has been made in the budget indicating the intention of State Government towards recovery of loans from these private sugar mills.

1.4.3 Debt receipts from internal sources

An amount of ₹ 28,046.26 crore was received as internal debt receipts during 2016-17 which was ₹ 9,854.94 crore (26 *per cent*) less than previous year (₹ 37,901.20 crore). Loans of ₹ 15,800 crore as market loans, ₹ 3,596.26 crore from financial institutions and banks were raised during 2016-17 besides bonds issued by State Government for ₹ 8,650 crore on account of loans of DISCOMS undertaken under UDAY during 2016-17.

1.4.4 Loans and Advances from GOI

Total loans and advances from GOI decreased by ₹ 63.06 crore from ₹ 2,048.92 crore in 2015-16 to ₹ 1,985.86 crore in 2016-17. Loans of ₹ 129.59 crore were received from GOI and repayment of ₹ 186.32 crore was made during the year. Loans amounting to ₹ 6.34 crore were written off during the year.

1.5 Public Account Receipts

Receipts and disbursements in respect of 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. Trends of receipts and disbursements under various segments of public account are given in **Table 1.13**.

Table 1.13: Trends in Public Account Receipts and Disbursements during 2015-16 and 2016-17

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Account		Excess of receipts over disbursements	
	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
a. Small Savings, Provident Fund etc.	2,967.99	3,034.08	1,919.35	1,919.20	1,048.64	1,114.88
b. Reserve Fund	698.81	1,593.64	1,709.62	48.91	(-) 1,010.81	1,544.73
c. Deposits	17,594.40	19,488.27	17,225.13	19,490.39	369.27	(-)2.12
d. Advances	38.10	9.09	38.10	9.09	0.00	-
e. Suspense and Miscellaneous	562.53	848.36	544.51	731.54	18.02	116.82
f. Remittances	7,193.95	7,134.20	7,213.10	7,076.54	(-) 19.15	57.66
Total	29,055.78	32,107.64	28,649.81	29,275.67	405.97	2,831.97

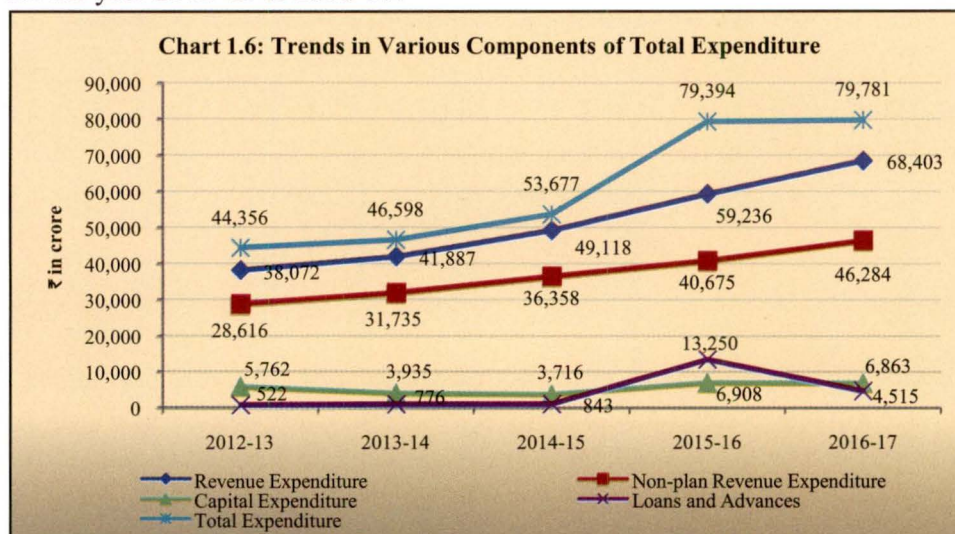
(Source: Finance accounts of respective years)

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

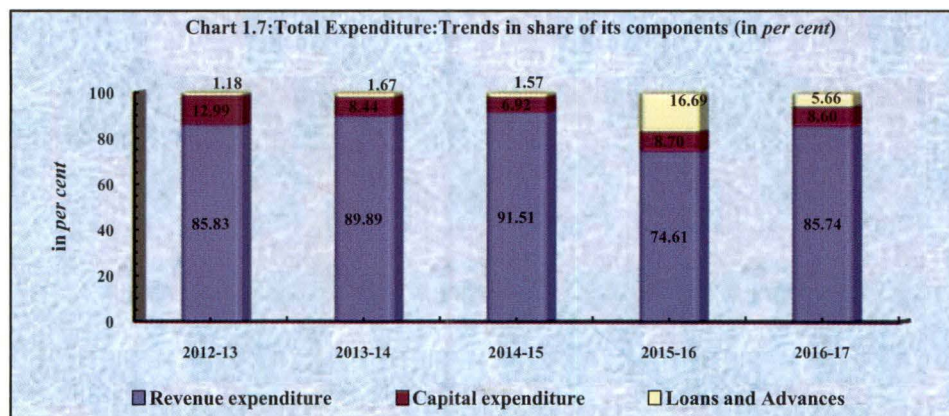
Chart 1.6 presents the trends in total expenditure over a period of the last five years (2012-17) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Charts 1.7 and 1.8** for the year 2012-13 to 2016-17.



(Source: Finance accounts of respective years)

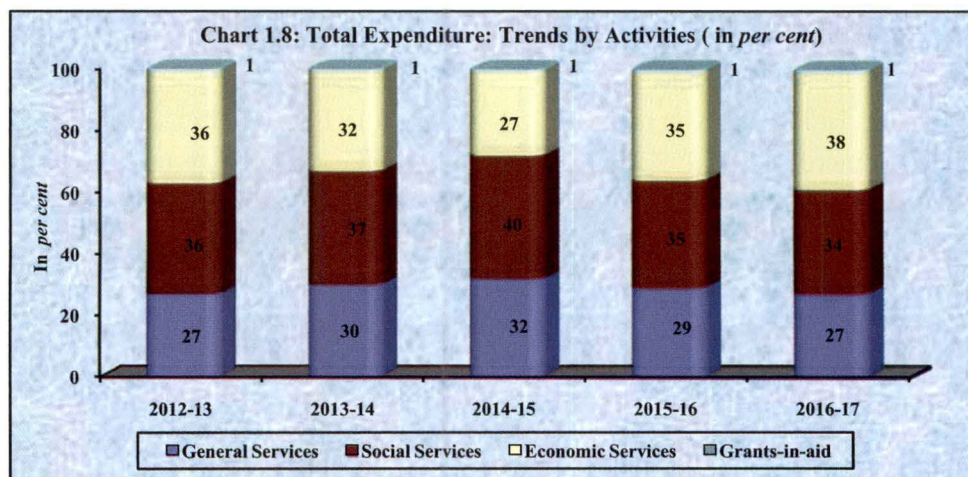
Total expenditure increased by 79.87 per cent over a period of five years (2012-17). It increased by merely 0.49 per cent over the previous year. During this period, revenue expenditure and capital expenditure increased by 79.67 per cent and 19.11 per cent respectively. The share of Plan and Non-Plan

expenditure was in the ratio of 42 per cent and 58 per cent during the year 2016-17. Disbursement of loans and advances also increased by 764.94 per cent during the period from 2012-13 to 2016-17. This increase was due to loans amounting to ₹ 3,647.08 crore to power companies and ₹ 406.87 crore to Haryana State Agriculture & Rural Development Bank, ₹ 65.14 crore to private sugar mills and ₹ 252 crore to various co-operative sugar mills during the year 2016-17.



(Source: Finance Accounts of respective years)

The share of revenue expenditure in total expenditure increased from 85.83 per cent in 2012-13 to 91.51 per cent in 2014-15 but decreased to 74.61 per cent in 2015-16 and increased to 85.74 per cent in 2016-17, while the share of capital expenditure in total expenditure decreased from 12.99 per cent in 2012-13 to 8.60 per cent in 2016-17 which is an area of concern. The share of Loans and Advances disbursed increased from 1.18 per cent in 2012-13 to 16.69 per cent in 2015-16 and decreased to 5.66 per cent in 2016-17. The ratio of Non-Plan Revenue Expenditure (NPRE) to total expenditure increased from 64.51 per cent in 2012-13 to 67.73 per cent in 2014-15 but decreased to 51.23 per cent in 2015-16 and 58.01 per cent in 2016-17. The ratio of NPRE to GSDP increased from 8.25 per cent in 2012-13 to 8.46 per cent in 2016-17.



The movement of relative shares of various components of expenditure indicated that the share of general services including interest payments remained same at 27 per cent in 2012-13 and 2016-17 while the social services showing increasing trend up to 2014-15 but decreased in 2015-16 and 2016-17. Economic services showing decreasing trend up to 2014-15 but increased in 2015-16 and 2016-17. Share of grants-in-aid remained same at the level of just one per cent for the same period. The combined share of social and economic services which represented development expenditure also remained same at 72 per cent in 2012-13 and 2016-17.

1.6.2 Revenue expenditure

Table 1.14 presents the growth of revenue expenditure over five years (2012-17):

Table 1.14: Growth of Revenue Expenditure

	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue expenditure	38,072	41,887	49,118	59,236	68,403
Growth rate (per cent)	19	10	17	21	15
Revenue expenditure as percentage to GSDP	11	10	11	12	12
Non-plan Revenue expenditure (NPRE)	28,616	31,735	36,358	40,675	46,284
Percentage of NPRE to revenue expenditure	75	76	74	69	68

Revenue expenditure during 2012-17 increased by ₹ 30,331 crore (80 per cent) with the growth rate ranging from 10 to 21 per cent but its percentage to GSDP remained almost constant at 11 per cent during the period 2012-15 but increased to 12 per cent during the year 2015-16 and 2016-17.

Revenue expenditure increased by 15 per cent from ₹ 59,236 crore in 2015-16 to ₹ 68,403 crore in 2016-17. Expenditure on general services increased by ₹ 2,917.46 crore on account of more expenditure mainly on pension and Police services (₹ 723.90 crore), interest payments and servicing of debts (₹ 1995.36 crore). The expenditure on social services also increased by ₹ 3,934.62 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 1,143.87 crore), health and family welfare (₹ 310.53 crore) and social welfare and nutrition (₹ 1,329.69 crore), water supply, sanitation, Housing Urban Development (₹ 874.41 crore). Expenditure on economic services increased by ₹ 2,184.85 crore due to more expenditure on other rural development programme (₹ 1,101.32 crore), subsidy and Grant-in-aid to power sector (₹ 285.58 crore) and industry & minerals (₹ 255.02 crore). The break-up of revenue expenditure into NPRE (67.66 per cent) and Plan revenue expenditure (PRE) (32.34 per cent) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 9,167 crore in revenue expenditure comprised ₹ 5,609 crore and ₹ 3,558 crore in NPRE and PRE respectively. The total revenue expenditure in 2016-17 at ₹ 68,403 crore was higher than the normative assessment of FFC (₹ 50,334 crore) but less than the projections made in MTFPS (₹ 69,397 crore).

The NPRE in 2016-17 at ₹ 46,284 crore and PRE at ₹ 22,119 crore were less than the projection of the Government made in its MTFPS (NPRE: ₹ 48,482.76 crore and PRE: ₹ 26,753.12 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 1.15** and **Chart 1.9** present the trends in the expenditure on these components during 2012-17.

Table 1.15: Components of committed expenditure

(₹ in crore)

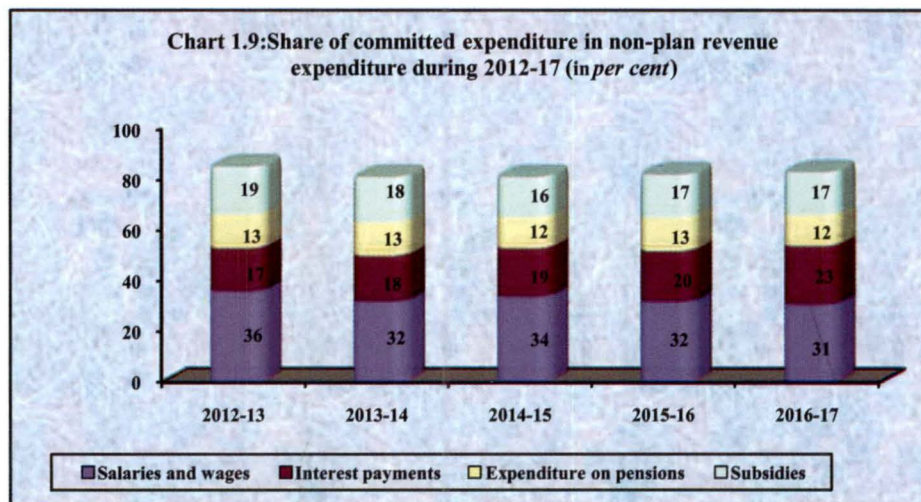
Components of Committed Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget Estimate	Actual
Salaries and wages,	11,464	11,816	14,359	15,294	17,524	17,321*
Of which	(34)	(31)	(35)	(32)		(33)
Non-Plan Head	10,280	10,374	12,250	12,870	14,981	14,486
Plan Head**	1,184	1,442	2,109	2,424	2,543	2,835
Interest Payments	4,744	5,850	6,928	8,284	10,490	10,542
	(14)	(15)	(17)	(17)		(20)
Expenditure on Pensions	3,636	4,169	4,602	5,413	5,640	5,659
	(11)	(11)	(11)	(11)		(11)
Subsidies	5,454	5,681	5,693	6,899	6,800	7,654
	(16)	(15)	(14)	(15)		(15)
Total	25,298	27,516	31,582	35,890	40,454	41,176
	(75)	(72)	(77)	(75)		(78)

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

Note: Figures in parentheses indicate percentage to revenue receipts.

* Includes wages of ₹ 314.26 crore.

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



The total expenditure (₹ 33,207 crore) on salary, interest and pension payments was lower by ₹ 2,234 crore (6.30 per cent) than the projections by the Government in MTFPS (₹ 35,441 crore) and consumed 63 per cent of the revenue receipts. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 83 per cent of the NPRE during 2016-17.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 17,321 crore) increased by 51.09 per cent during the period from 2012-13 to 2016-17. During 2007-08 to 2015-16, the CAGR of expenditure on salaries and wages was 16.31 per cent which was higher than GCS (14.89 per cent). This growth rate in comparison to the previous year at 13.25 per cent was slightly higher than the growth rate of 13.06 per cent in GCS (*Appendix 1.1*). The expenditure on salaries (₹ 17,006 crore) was below the projections made in MTFPS (₹ 19,311 crore) (*Appendix 1.6*).

Interest payment

Interest payments (₹ 10,542 crore) increased by 122.22 per cent over a period of five years (2012-17). During 2016-17, there was an increase of ₹ 2,258 crore (27.25 per cent) over the previous year. The percentage of interest payments to revenue receipts increased from 14.10 per cent in 2012-13 to 20.08 per cent in 2016-17. Interest payments during 2016-17 were higher than the assessment made by FFC (₹ 8,934 crore) and the projections of MTFPS (₹ 10,490 crore) (*Appendix 1.6*).

Subsidies

Payment on subsidies increased by ₹ 2,200 crore (40.34 per cent) from ₹ 5,454 crore in 2012-13 to ₹ 7,654 crore in 2016-17, which was 14.58 per cent of the revenue receipts. Out of the total subsidies of ₹ 7,654 crore, ₹ 6,618.71 crore (86 per cent) was for the power and energy sectors. The total subsidy to the power and energy sector was lower than the projection in MTFPS (₹ 6,800 crore) (*Appendix 1.6*).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Some implicit subsidies extended during 2016-17 are detailed in the **Table 1.16**.

Table 1.16: Details of some of the implicit subsidy

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate		Expenditure
		Original	Revised	
1.	Loans to Haryana State Cooperative Agriculture & Rural Development Bank for farmers	-	406.87	406.87
2.	One time settlement of Loan to all cooperative sugar mills	400.00	252.00	252.00
3.	Rebate on rate of interest on short term loan advanced by co-operative banks	90.00	133.91	133.91
4.	Interest Free Loans in Lieu of deferred Sales Tax/VAT	20.00	70.00	70.00
5.	Financial Assistance to Private sugar Mills for making Payments to the Cane growers in Haryana	50.00	65.14	65.14
6.	Loans to Housing Cooperatives including SC members	3.50	3.50	3.50
7.	Loans to Village Panchayat for Revenue Earning Schemes	1.50	0.39	0.39

(Source: Detailed Appropriation Accounts.)

Pension payments

Pension payments (₹ 5,659 crore) increased by 55.64 per cent during the period from 2012-13 to 2016-17 which was 10.78 per cent of revenue receipts. The expenditure on pension payments in 2016-17 was higher than the assessments made by FFC (₹ 5,445 crore) and projections made by the MTFPS (₹ 5,640 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/ Programmes: Position of expenditure

Flagship schemes/Programmes are an integral and critical part of Government of India's commitment towards inclusive development of the nation. The amounts shown in Table 1.17 were released for the flagship schemes by the Central Government to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2016-17.

Table 1.17: Expenditure vis-à-vis availability of funds under flagship schemes/programmes implemented in Haryana

Sr. No.	Name of the scheme/ programmes	Opening Balance	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
			GOI	State Share	Other sources			
1	Rashtriya Krishi Vikas Yojana (RKVY)	94.78	0.00	196.76	0.00	291.54	160.79	55
2	Integrated Watershed Management Programme (IWMP)	49.97	0.00	0.00	1.35	51.32	17.84	35
3	National Rural Livelihood Mission (NRLM)	0.00	0.00	69.85	0.00	69.85	50.00	72
4	Mahatma Gandhi National Rural Employment Guarantee Act	3.81	0.00	312.60	15.35	331.76	325.46	98
5	Indira Awas Yojana	76.63	71.53	47.69	0.00	195.85	93.19	48
6	National Rural Health Mission	57.84	308.48	200.00	0.00	566.32	482.73	85
7	National Rural Drinking Water Programme	36.23	111.53	309.15	0.00	456.91	371.28	81
8	Pradhan Mantri Gram Sadak Yojana	85.24	51.46	125.97	3.00	265.67	85.32	32
9	Jawaharlal Nehru National Urban Renewal Mission	-3.38	0.00	0.00	41.82	38.44	35.51	92
10	Integrated Housing & Slum Development Programme (IHSDP)	40.52	0.00	0.00	0.00	40.52	8.18	20
11	Rajiv Awas Yojna (RAY)	33.89	0.00	0.00	0.00	33.89	27.64	82
12	Nirmal Bharat Abhiyan renamed as Swachh Bharat Mission	28.53	63.52	39.85	0.00	131.90	57.59	43
13	National Social Assistance Programme (NSAP)	0.00	87.61	0.00	0.00	87.61	85.31	97
14	Sarva Shiksha Abhiyan	24.47	279.63	186.41	228.10	718.61	679.14	95
15	Mid-day Meal Scheme	49.89	152.16	115.44	0.00	317.49	225.64	71
16	Integrated Child Development Services Scheme	-27.18	125.55	101.14	0.00	199.51	221.64	111
17	Supplementary Nutrition Programme (SNP)	7.60	69.51	71.98	0.00	149.09	125.98	85
Total		558.84	1,320.98	1,776.84	289.62	3,946.28	3,053.24	77

(Source: Directorate of Economic and Statistical Analysis, Haryana)

The State received ₹ 1,320.98 crore during 2016-17 from GOI for implementation of flagship schemes. Out of total available funds of ₹ 3,946.28 crore for 2016-17, the State utilized ₹ 3,053.24 crore (77 per cent). The utilisation of available funds under Rashtriya Krishi Vikas Yojana, Integrated Watershed Management Programme, National Rural Livelihood

Mission, Indira Awas Yojana, National Health Mission, National Rural Drinking Water Programme, Pradhan Mantri Gram Sadak Yojana, Integrated Housing & Slum Development Programme, Rajiv Awas Yojana, Nirmal Bharat Abhiyan renamed as Swachh Bharat Mission, Mid-day Meal Scheme and Supplementary Nutrition Programme (SNP) was less than 90 per cent.

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

Table 1.18: Financial assistance to local bodies, etc.

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,140.09	783.66	1,809.77	1,984.67	2,178.00	2,130.56	(-) 2.18
Municipal Corporations and Municipalities	1,274.01	1,120.80	744.63	1,045.99	1,595.77	1,585.77	(-) 0.63
Zila Parishads and Other Panchayati Raj Institutions	882.65	1,263.49	1,192.04	1,261.94	2,263.92	2,263.80	(-)0.01
Development Agencies	450.65	523.36	723.72	878.09	757.94	757.94	-
Hospitals and other Charitable Institutions	580.02	518.83	979.70	1,010.97	1,246.34	1,117.68	(-) 10.32
Other Institutions	320.53	329.53	656.14	4,584.31	4,764.11	4,791.39	0.57
Total	4,647.95	4,539.67	6,106.00	10,765.97	12,806.08	12,647.14	(-) 1.24
Assistance as percentage of Revenue Expenditure	12	11	12	18		18	

(Source: Information compiled by Accountant General (A&E) Haryana)

Table 1.18 indicates that the financial assistance to local bodies and other institutions increased from ₹ 4,647.95 crore in 2012-13 to ₹ 12,647.14 crore, constituting 18.49 per cent of the revenue expenditure during 2016-17. It increased by ₹ 1,881.17 crore (17.47 per cent) over the previous year due to increase in assistance to Educational institutions (₹ 145.89 crore), Municipal Corporations and Municipalities (₹ 539.78 crore), Zila Parishad & Other PRIs (₹ 1,001.86 crore) and other institutions (₹ 207.08 crore). Against the estimated provision of ₹ 12,806.08 crore, financial assistance of ₹ 12,647.14 crore was released. The decrease in the actual release vis-à-vis the budget estimate to Educational Institutions, Municipal Corporation and Municipalities and Hospitals and other charitable institutions ranged between 0.01 and 10.32 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 1.19** analyses the fiscal priority and fiscal capacity of the Government with regard to development expenditure, social sector expenditure and capital expenditure during 2016-17.

Table 1.19: Fiscal Priority and Fiscal Capacity of the State in 2012-13 and 2016-17

Fiscal Priority of the State	AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/AE	Health/AE
Haryana Average (Ratio) 2012-13	12.78	71.85	35.99	12.99	16.11	3.61
General Category States Average (Ratio) 2012-13	14.80	70.00	38.20	13.70	17.70	4.60
Haryana Average (Ratio) 2016-17	14.57	71.77	33.92	8.60	14.04	3.82
General Category States Average (Ratio) 2016-17	16.70	70.90	32.20	19.70	15.20	4.80

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 as available on CSO website as on 01 August 2017.

Fiscal Priority:

- Aggregate expenditure (AE) as a ratio of GSDP in Haryana was lower in both years i.e. 2012-13 and 2016-17 as compared to General Category States (GCS).
- Priority on Development Expenditure slightly decreased in Haryana in 2016-17 (71.77 per cent) in comparison to 2012-13 (71.85 per cent) and was higher than GCS.
- The ratio of SSE to AE decreased in Haryana in 2016-17 (33.92 per cent) as compared to 2012-13 (35.99 per cent) however, this was higher than GCS.
- The ratio of CE to AE has decreased in 2016-17 (8.60 per cent) in comparison to 2012-13 (12.99 per cent) and was significantly less than GCS.
- The ratio of expenditure on education decreased in 2016-17 (14.04 per cent) as compared to 2012-13 (16.11 per cent) and was less than GCS.
- The ratio of expenditure on health increased slightly in 2016-17 (3.82 per cent) as compared to 2012-13 (3.61 per cent) and was less than GCS.

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 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 1.20** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2012-13 to 2016-17. **Table 1.21** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.20: Development expenditure

(₹ in crore)

Component of development expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget Estimate	Actual
Development expenditure (a to c)	31,868 (72)	32,300 (69)	36,180 (67)	59,652 (75)	65,835	57,258 (72)
a. Development revenue expenditure	26,073 (59)	28,154 (60)	32,208 (60)	40,229 (51)	52,885	46,348 (58)
b. Development capital expenditure	5,511 (12)	3,653 (8)	3,425 (6)	6,448 (8)	8,288	6,464 (8)
c. Development loans and Advances	284 (1)	493 (1)	547 (1)	12,975 (16)	4,662	4,446 (6)

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

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

Development expenditure increased by 79.67 per cent during the period from 2012-13 to 2016-17. This expenditure, which constituted 72 per cent of the total expenditure, slightly decreased by ₹ 2,394 crore (4.01 per cent) from ₹ 59,652 crore in 2015-16 to ₹ 57,258 crore in 2016-17. Development Revenue expenditure and Loans and Advances constituted 81 and 8 per cent of development expenditure respectively whereas the share of capital expenditure was only 11 per cent. The Loans and Advances decreased by ₹ 8,529 crore over previous year due to less loans disbursed to Power Projects as compared to previous year. Against the provision of ₹ 65,835 crore, the actual expenditure was ₹ 57,258 crore, which is 86.97 per cent of BE.

Table 1.21: Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2015-16			2016-17		
	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	0.020	65.93	0.11	0.013	66.51	0.19
Health and Family Welfare	0.014	47.40	0.08	0.080	48.31	0.09
Water Supply, Sanitation, Housing and Urban Development	0.237	16.18	6.92	0.183	14.19	6.53
Total (SS)	0.079	51.77	1.65	0.071	50.88	1.73
Economic Services (ES)						
Agriculture and Allied Activities	0.149	34.09	1.60	0.141	34.22	1.43
Irrigation and Flood Control	0.384	5.15	7.75	0.396	9.05	12.78
Power and Energy	0.135	0.02	-*	0.153	0.02	-
Transport	0.437	42.75	3.51	0.360	41.38	3.33
Total (ES)	0.228	11.90	1.43	0.218	12.50	1.80
Total (SS + ES)	0.161	31.55	1.54	0.149	32.29	1.76

(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 with reference to the total expenditure decreased from 0.079 in 2015-16 to 0.071 in 2016-17 and for economic services from 0.228 in 2015-16 to 0.218 in 2016-17.

Under Social Services, the share of expenditure on salaries and wages slightly decreased from 51.77 *per cent* in 2015-16 to 50.88 *per cent* in 2016-17. The share of expenditure on O&M increased from 1.65 *per cent* in 2015-16 to 1.73 *per cent* in 2016-17. Under Economic Services, the share of salaries and wages increased from 11.90 *per cent* in 2015-16 to 12.50 *per cent* in 2016-17. The share of O&M also increased from 1.43 *per cent* in 2015-16 to 1.80 *per cent* in 2016-17. Under Social Services and Economic Services combined, the share of salary and wages increased from 31.55 *per cent* in 2015-16 to 32.29 *per cent* in 2016-17. The share of O&M also increased from 1.54 *per cent* in 2015-16 to 1.76 *per cent* in 2016-17.

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 and 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 2016-17 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of eight irrigation projects with a capital outlay of ₹ 623.33 crore at the end of March 2017 showed that revenue realized from these projects during 2016-17 (₹ 107.64 crore) was 17 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 309.91 crore) and interest charges (₹ 31.17 crore), there was loss of ₹ 233.44 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2017 is given in **Table 1.22**. Only those projects where the scheduled dates for completion were already over as of 31 March 2017 have been included under incomplete projects.

Table 1.22: 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 2016
Irrigation	3	86.86	-	84.69
Public Works Department (B&R)	11	203.89	-	114.48
	14	290.75	-	199.17

(Source: State Finance Accounts)

The scheduled dates of completion of 14 projects of two departments were between May 2014 and March 2017, but these were incomplete as on June 2017, resulting in non derivation of desired benefits from the investment of ₹ 199.17 crore.

1.8.3 Investments and returns

The Government as of 31 March 2017, had invested ₹ 11,371.42 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (Table 1.23). The average return on these investments was 0.098 per cent in the last five years while the Government paid an average interest rate of 9.13 per cent on its borrowings during 2012-17.

Table 1.23: Return on investments

Investment/return/cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	7,240.02	7,378.87	7,500.22	9,372.44	11,332.97	11,371.42
Return (₹ in crore)	7.05	6.49	5.80	15.89	6.75	5.89
Return (per cent)	0.10	0.09	0.08	0.17	0.06	0.05
Average rate of interest on Government borrowings (per cent)	9.86	9.83	9.33	8.64	9.36	8.00
Difference between interest rate and return (per cent)	9.76	9.74	9.25	8.47	9.30	7.95

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

While the Government investments increased by 57.06 per cent over a period of five years from 2012-13 to 2016-17, the return from investments decreased from ₹ 7.05 crore (0.10 per cent) in 2012-13 to ₹ 5.89 crore (0.05 per cent) in 2016-17. The Government paid interest at an average rate of 8 to 9.86 per cent on its borrowings during 2012-17, whereas, the percentage of return from investments ranged between 0.05 and 0.17 during the same period. The State Government has made investment of ₹ 2,025.25 crore and disinvestment of ₹ 26.27 crore resulting in net investment of ₹ 1,998.98 crore during 2016-17. Out of this, ₹ 1,927.98 crore were invested in the equity capital of four power companies.

Twelve Government Companies with an aggregate investment of ₹ 7,903.70 crore were incurring losses and their accumulated losses amounted to ₹ 29,627.74 crore as per the accounts furnished by these Companies

(Appendix 1.7). Losses of ₹ 29,310.86 crore in three⁷ power generation and distribution companies constituted 99 percent of the total losses of Government Companies.

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 ₹ 7,430.39 crore had been invested by the Government in five undertakings at the end of the financial year upto which their accounts were finalised.
- Of the two loss-making undertakings, Haryana Roadways incurred losses continuously for more than seven years and Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 28 years.
- The net losses of the two⁸ departmental undertakings were ₹ 295.55 crore as against the total investment of ₹ 774.86 crore.

1.8.5 Investment in Public Private Partnerships

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

Twelve PPP projects (Appendix 1.9) with a total estimated cost of ₹ 8,288.96 crore were under implementation as on 31 March 2017.

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 1.24 presents the outstanding loans and advances as on 31 March 2017 and interest receipts vis-à-vis interest payments during the last three years.

⁷ Accumulated losses upto 2015-16: UHBVNL (₹ 15,873.06 crore), DHBVNL (₹ 13,190.61 crore) and HPGCL (₹ 247.19 crore).

⁸ Agriculture Department (Seed Depot Scheme): ₹ 0.01 crore and Haryana Roadways: ₹ 295.54 crore.

Table 1.24: Average interest received on loans advanced by the State Government

Quantum of loans / interest receipts / cost of borrowings	2014-15	2015-16	2016-17	
			Budget Estimate	Actual
Opening Balance	4,002	4,572		17,494
Amount advanced during the year	843	13,250	4,729	4,515
Amount repaid during the year	273	328	688	973
Closing Balance	4,572	17,494		21,036
Of which outstanding balance for which terms and conditions have been settled	4,572	5,187		4,667
Net addition	570	12,922	4,041	3,542
Interest receipts	40	47	1,305	1,213
Interest receipts as percentage of outstanding loans and advances	0.93	0.43	6.77	6.30
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.83	6.86	7.45	7.20
Difference between interest payments and interest receipts (<i>per cent</i>)	6.90	6.43	0.68	0.90

(Source: State Finance Accounts of the respective years)

Total outstanding loans and advances as on 31 March 2017 were ₹ 21,036 crore due to net addition of ₹ 3,542 crore during the year 2016-17. Loans amounting to ₹ 1,858.90 crore were outstanding at the beginning of the year 2016-17 against co-operative sugar mills. Further, loans totaling ₹ 252 crore were given to these sugar mills. While, loans of ₹ 3,647.08 crore were given to power projects during the year 2016-17, only ₹ 68.09 crore were recovered against previous loans of ₹ 13,230.51 crore outstanding on 31 March 2016. Terms and conditions of loan disbursed during 2015-16 & 2016-17 to Power companies (₹ 12,266.83 crore and ₹ 3,589.59 crore) and private sugar mill (₹ 105.27 crore) and Haryana State Agriculture & Rural Development Bank (₹ 406.87 crore) were not finalized. Interest payment of ₹ 257.12 crore during the year 2016-17 had been made in favour of Uttar Haryana Bijli Vitran Nigam Limited under Financial Restructuring Plan (FRP).

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the years 2015-16 and 2016-17 are given in Table 1.25.

Table 1.25: Detail of cash balances and investment of cash balances

	Opening balance 01 April 2016	Closing Balance 31 March 2017
(a) General Cash Balance		
Deposit with Reserve Bank	(-) 733.94	426.19
Remittances in transit local	0.54	0.54
Total	(-) 733.40	426.73
Investment held in cash Balance Investment Account	4,173.12	2,554.85
Total (a)	3,439.72	2,981.58
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	2.68	2.92
Permanent advances for contingent expenditure with departmental officers	0.11	0.12
Investment of earmarked funds	2,775.22	2,673.64
Total (b)	2,778.01	2,676.68
Grand Total (a)+(b)	6,217.73	5,658.26

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

Cash balances during the year 2016-17 decreased from ₹ 6,217.73 crore to ₹ 5,658.26 crore. The investments made out of cash balances decreased from ₹ 4,173.12 crore to ₹ 2,554.85 crore. The investment from earmarked balances decreased by ₹ 101.58 crore from ₹ 2,775.22 crore on 1 April 2016 to ₹ 2,673.64 crore as on 31 March 2017. There was decrease in the State Disaster Response Fund (₹ 335.14 crore) and increase in Consolidated Sinking Fund (₹ 124.10 crore) and Guarantee Redemption Fund (₹ 109.46 crore). Interest of ₹ 161.32 crore realized from cash balance investments during the year 2016-17 decreased by ₹ 25.17 crore than the interest earned (₹ 186.49 crore) during the year 2015-16.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India and no ordinary and special ways and means advances had been taken during 2016-17 for maintaining minimum balance.

1.8.8 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. No transaction has taken place during the year and closing balance remained ₹ 0.05 crore.

Balance of ₹ 4,173.12 crore were available at the beginning of the year 2016-17 in cash balance investment account and closing balance as ₹ 2,554.85 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 (Part A and B)** give an abstract of such liabilities and assets as on 31 March 2017, compared with the corresponding position of last four years. 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.

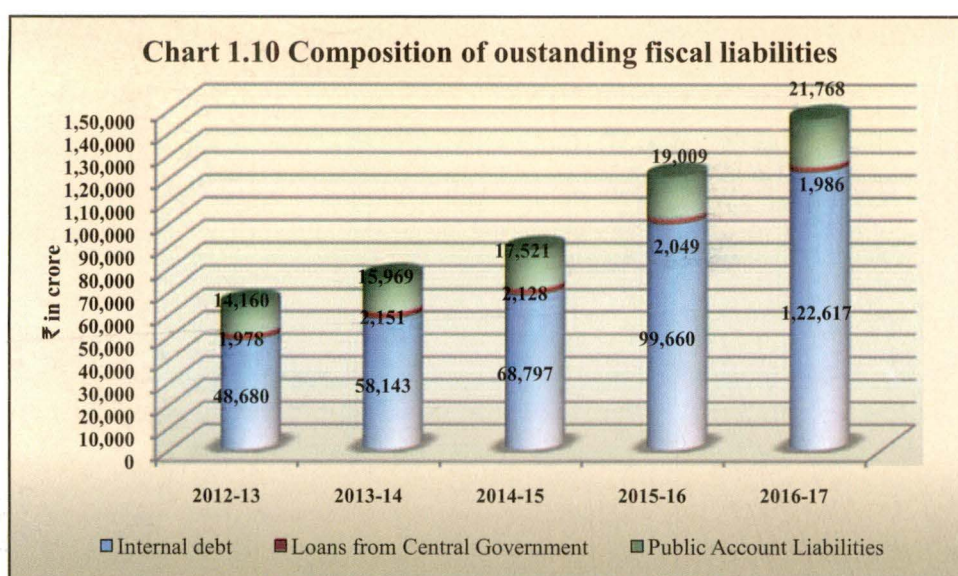
1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State are presented in **Appendix 1.5 Part B**. The compositions of fiscal liabilities during 2012-17 are presented in **Table 1.26**.

Table 1.26: Trends in fiscal liabilities from 2012-13 to 2016-17

(₹ in crore)

Components of fiscal liability	2012-13	2013-14	2014-15	2015-16	2016-17
Internal debt	48,680	58,143	68,797	99,660	1,22,617
Loans from Central Government	1,978	2,151	2,128	2,049	1,986
Public Account Liabilities	14,160	15,969	17,521	19,009	21,768
Total	64,818	76,263	88,446	1,20,718	1,46,371
Growth rate	18.84	17.66	15.97	36.49	21.25
Interest payment	4,744	5,850	6,928	8,284	10,542
Percentage of revenue receipts	192.72	200.63	216.78	253.84	278.82
Buoyancy with revenue receipt growth	1.87	1.36	2.18	2.20	2.05
Ratio to GSDP	18.68	19.03	20.22	24.88	26.74



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 64,818 crore in 2012-13 to ₹ 1,46,371 crore in 2016-17 registering an increase of 125.82 per cent mainly due to increase in internal debt (₹ 73,937 crore) and public account liabilities (₹ 7,608 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 18.68 per cent in 2012-13 to 26.74 per cent in 2016-17. These liabilities were 2.79 times the revenue receipts and 3.64 times the State's own resources as at the end of 2016-17. Payment of interest on the fiscal liabilities was ₹ 10,542 crore (7.20 per cent) during the year 2016-17. It is significant to note that fiscal liabilities at ₹ 1,46,371 crore were higher than the limit of ₹ 1,40,831 crore projected in the MTFPS for the year 2016-17 and 26.74 per cent including debt taken over under UDAY scheme and 22 per cent excluding debt taken over UDAY scheme against the normative assessment of 19.91 per cent of GSDP under FFC.

The State Government constituted the Consolidated Sinking Fund in 2002 for redemption of open market loans. As per guidelines, the Government is required to contribute one to three *per cent* of the outstanding open market loans to the Fund, as at the end of the previous year.

The Government made no budget provision towards contribution to the Consolidated Sinking Fund for 2016-17. Hence no contribution had been made in the Fund except amount of ₹ 124.10 crore earned as interest on investment during the year 2016-17. No disbursement were made and the Fund was closed at ₹ 1,641.03 crore.

These funds were invested in Government securities, purchased at a premium ranging from one *per cent* to 22 *per cent*, resulting in additional payment of ₹ 11.52 crore during 2015-16 and ₹ 11.21 crore during 2016-17. Matter has been pointed out by audit to Finance Department regarding investment of the fund at such a huge premium, reply is still awaited (August 2017).

1.9.3 Reserve fund

The State Government operated 12 Reserve Funds earmarked for specific purposes as detailed in statement No. 21 of Finance Account. Two inactive Reserve Fund namely “Development Funds for Agriculture purposes and Food Grains Reserve Fund” were closed during the year. There were 10 Reserve funds earmarked for specific purposes. Out of which, nine funds were active and one fund (Industrial Development Fund) was inactive for six years.

At the beginning of 2016-17, Reserve Fund stood at ₹ 3,162.72 crore. There was addition of ₹ 1593.64 crore and disbursement of ₹ 48.91 crore during the year leading to a closing balance of ₹ 4,707.44 crore. The inoperative fund had closing balance of ₹ 7.46 crore at the end of the year 2016-17.

The State Disaster Response Fund (SDRF), being one of the major reserve funds, had an opening balance of ₹ 412.57 crore. During the year 2016-17, the GoI released ₹ 357.75 crore and State Government was required to contribute ₹ 119.25 crore as State share (in the ratio of 75:25). The State Government transferred an amount of ₹ 995.21 crore including arrears for the earlier year to the Fund. An amount of ₹ 20.84 crore earned as interest on investment out of fund alongwith ₹ 228.19 crore amount lying unspent with the departmental officers had also been transferred to the fund during the year 2016-17. The department had met expenditure of ₹ 35.17 crore from the fund during the year 2016-17. Out of ₹ 35.17 crore, an amount of ₹ 28.05 crore was incurred through budget. But ₹ 7.12 crore disbursed directly through cheques from the fund without routing the fund through treasury in violation of GOI guidelines. Hence it could not be checked whether the expenditure had been made for the intended purpose. Fund was closed at ₹ 1,621.65 crore at the end of 2016-17. Out of ₹ 1,621.65 crore amount of ₹ 77.43 crore had only been invested in Bank FDR/Saving account and

balance amount of ₹ 1,544.22 crore was lying in cash with State Govt. in violation of GOI guidelines.

1.9.4 Mines and Minerals Development, Restoration and Rehabilitation Fund

The Fund was established vide Haryana Govt. notification dated 10th July 2015 for environmentally sustainable growth of the Mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection & preservation of Ecology and Environment of the area. The fund has been opened under "Reserve funds not bearing interest" though it is bearing interest at the rate of 6 per cent per annum and credited to the Fund by the Finance Department as on 31st March by the quarter ending June of the year. The expenditure out of the Fund on restoration and rehabilitation of the mining sites shall remain the first charge on the fund, as per notification.

An amount equal to 10 per cent of the 'Dead Rent' or 'Royalty' or 'Contract Money' paid to the State shall be charged from the mineral concession holders in the nature of 'other charges' for restoration and rehabilitation works and credited to the Fund in addition to the amount payable to the Government on account of such dead rent or royalty or contract money.

An amount equal to 5 per cent of the amount received by State Government on account of the Dead Rent or Royalty or Contract Money in a financial year to be deposited/transferred in the Fund as Government contribution to the Fund.

As the beginning of year 2016-17, balance of ₹ 14.49 crore was lying in the fund. During the year, State Govt. received an amount of ₹ 74.16 crore from contractor towards Dead Rent/Royalty/Contract money and ₹ 9.03 crore on account of 'other charges' from the concession holders. Thus, amount of ₹ 3.71 crore (5 per cent of ₹ 74.16 crore on account of dead rent) and ₹ 9.03 crore on account of other charges i.e. total ₹ 12.74 crore was required to be transferred to the Fund. However, State Govt. has transferred ₹ 12.55 crore to the fund during the year 2016-17 under MH 8229-114. Thus, there is a short contribution of ₹ 0.19 crore. Besides this an amount of ₹ 27.98 crore was credited to the Fund directly by concession holders without routing through the consolidated fund in violation to the provisions of Article 266(1) of the constitution of India. No expenditure was met from the Fund during the year. The balance in the fund was ₹ 55.02 crore at the end of the year 2016-17. No adjustment of interest had been made by State Government though interest at the rate of 6 per cent per annum was provided in the notification.

1.9.5 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 outstanding guarantees for the last five years are given in **Table 1.27**.

Table 1.27: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding amount of guarantees including fee	21,124	27,309	30,389	16,886	8,260
Percentage of outstanding amount of guarantees to total revenue receipts	63	72	74	36	16

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2016-17. The outstanding amount of ₹ 8,260 crore of guarantees including guarantee fee, as on 31 March 2017, was in respect of Power (₹ 5,563 crore), Co-operative Banks and Societies (₹ 1,050 crore) and Corporations, Boards and Government Companies (₹ 1,647 crore).

The Government constituted the Guarantee Redemption Fund in 2003 to meet the contingent liabilities arising out of guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the provisions of the Fund, the State Government is required to transfer to the fund, the guarantee fee collected alongwith annual or periodic contributions as estimated by the Government. The fund is administered by the Reserve Bank of India. The balance under this Fund was ₹ 952.88 crore as on 31 March 2017 (5.64 per cent of outstanding guarantees at the end of previous year at ₹ 16,886 crore) which stood invested. The Government contributed ₹ 39.40 crore during 2016-17 along with interest of ₹ 70.06 crore earned on investment to the fund. Total liabilities, including guarantees stood at ₹ 1,54,631 crore (₹ 1,46,371 crore + ₹ 8,260 crore) during 2016-17 and were 28.25 per cent of the GSDP. Further, it was noticed that the funds were invested in Government securities, purchased at a premium ranging from one to 22 per cent, resulting in additional payment of ₹ 4.37 crore in 2015-16 and ₹ 12.07 crore in 2016-17. The matter was referred to Finance Department; their reply is awaited (August 2017).

1.10 Debt Management

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

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 ₹
2012-13	39,342.83	15,509.16	6,171.45	48,680.54	9,337.71	23.73	19,166
2013-14	48,680.54	17,371.48	7,908.87	58,143.15	9,462.61	19.44	22,891
2014-15	58,143.15	18,727.99	8,073.67	68,797.47	10,654.32	18.32	27,086
2015-16	68,797.47	37,901.20	7,038.54	99,660.13	30,862.66	44.86	39,236
2016-17	99,660.13	28,046.26	5,089.52	1,22,616.87	22,956.74	23.04	48,274

(Source: State Finance Accounts of respective years)

Internal debt of the State Government increased by ₹ 83,274 crore (212 per cent) from ₹ 39,342.83 crore in 2012-13 to ₹ 1,22,616.87 crore in 2016-17. An interest of ₹ 9,140 crore was paid on internal debt during 2016-17.

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 the debt of the Government in terms of rate of growth of outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. **Table 1.29** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2012-13.

Table 1.29: Debt sustainability

(₹ in crore)

Debt Sustainability	2012-13	2013-14	2014-15	2015-16	2016-17
Outstanding Public Debt	50,658.27	60,293.96	70,925.30	1,01,709.05	1,24,602.73
Rate of Growth of Outstanding Public Debt	22.37	19.02	17.63	43.40	22.51
GSDP	3,47,032	4,00,662	4,37,462	4,85,184	5,47,396
Rate of Growth of GSDP	16.63	15.45	9.18	10.91	12.82
Debt as per cent of GSDP	14.60	15.05	16.21	20.96	22.76
Average interest Rate of Outstanding Debt (Int. paid/OB of Public Debt + CB of Public Debt/2)	8.62	8.92	9.14	7.61	8.17
Percentage of Interest to Revenue Receipt	11.80	13.02	14.70	13.81	17.61
Percentage of Public Debt Payment to Public Debt Receipt	39.12	45.26	43.62	18.99	18.73
Net Debt available to the State#	5,294	4,687	4,633	24,217	13,647

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

Net Debt available to the State is excess of Public Debt Receipts over Public Debt repayment and Interest payment of Public Debt

Public Debt of the State Government increased from ₹ 50,658 crore in 2012-13 to ₹ 1,24,603 crore in 2016-17 registering an increase of 145.97 per cent during the period 2012-17. The rate of growth ranged between 17.63 per cent and 43.40 per cent over the period 2012-13 to 2016-17. Public Debt increased at the rate of 22.51 per cent in 2016-17 as compared to 43.40 per cent in the previous year which is mainly due to debt amounting to ₹ 8,650

crore (bonds issued to the participating lender banks through Reserve Bank of India) of power companies taken over by Government under UDAY.

Rate of growth of GSDP decreased from 16.63 *per cent* in 2012-13 to 9.18 *per cent* in 2014-15, registering an increasing trend of 10.91 *per cent* in 2015-16 to 12.82 *per cent* in 2016-17 but was still higher than the average rate of interest of public debt which is ranging between 7.61 and 9.14 *per cent* over the period 2012-17. The State needs to step up its resource mobilisation efforts to ensure prudent fiscal situation rather than depend on debt receipts.

Interest payment as a percentage of revenue receipt increased from 11.80 *per cent* in 2012-13 to 17.61 *per cent* in 2016-17 which shows that the interest payment on public debt was increasing resulting in less availability of funds for development.

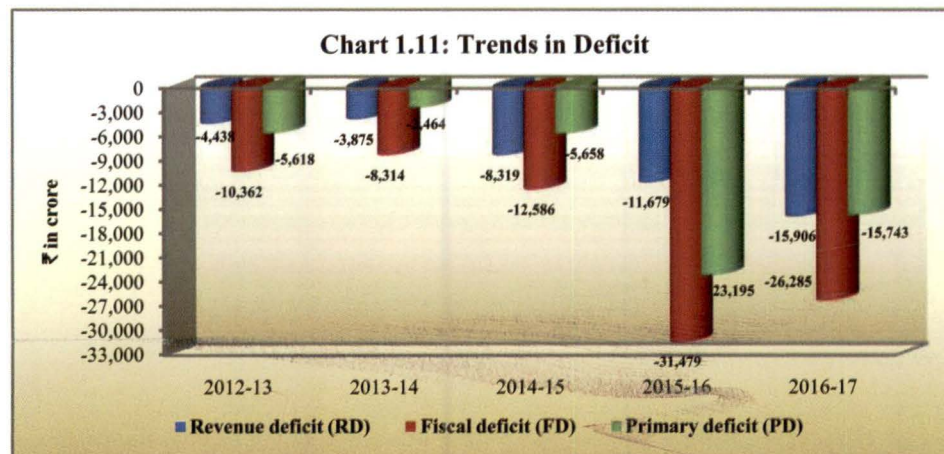
Debt payment as a percentage of Debt receipt showed a rising trend from 39.12 *per cent* in 2012-13 to 45.26 *per cent* in 2013-14, marginally decreased to 43.62 *per cent* in 2014-15 and stood at 18.73 *per cent* in 2016-17.

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. 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 2016-17.

1.11.1 Trends of deficits

Chart 1.11 presents the trends in deficit indicators over the period 2012-17.



(Source: State Finance Accounts of the respective years)

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 up to 2014-15, as per the FRBM Act. The revenue deficit

which was ₹ 11,679 crore during 2015-16 increased to ₹ 15,906 crore. But the fiscal deficit and primary deficit which were ₹ 31,479 crore and ₹ 23,195 crore in 2015-16 decreased to ₹ 26,285 crore and ₹ 15,743 crore mainly due to the less bond issued during 2016-17 (₹ 8,650 crore) as compared to previous year (₹ 17,300 crore) under UDAY Scheme. The target of ₹ 12,280.35 crore of revenue deficit in the budget for the year 2016-17 could not be achieved and fiscal deficit was 4.80 per cent of GSDP against the target of 4.27 per cent set out in MTFPS (Appendix 1.6). Even, the fiscal deficit at 3.22 per cent of GSDP excluding debt taken over under UDAY scheme was also more than the limit of 2.47 per cent set out in FRBM and MTFPS for the year 2016-17.

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 1.30. Receipts and disbursements under the components of financing the fiscal deficit during 2016-17 are given in Table 1.31.

Table 1.30: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Components of fiscal deficit						
		(-) 10,362	(-) 8,314	(-) 12,586	(-) 31,479	(-)26,285
1	Revenue deficit(-)/ surplus (+)	(-) 4,438	(-) 3,875	(-) 8,319	(-) 11,679	(-)15,906
2	Net Capital Expenditure	(-) 5,751	(-) 3,925	(-) 3,697	(-) 6,878	(-)6,837
3	Net loans and advances	(-) 173	(-) 514	(-) 570	(-) 12,922	(-)3,542
Financing pattern of fiscal deficit						
1	Market Borrowing	8,574.38	10,621.36	12,372.99	13,168.29	15,358.98
2	Loans from GOI	(-)75.54	173.08	(-) 22.98	(-) 78.91	(-)63.06
3	Special securities issued to National Small Savings Fund	(-)91.55	28.07	707.45	1,012.11	(-)947.05
4	Loans from financial institutions	854.88	(-)1,186.82	(-)2,426.12	16,682.26	8,544.81
5	Small Savings Provident Funds etc.	457.96	720.99	1,041.05	1,048.64	1,114.88
6	Reserve Fund	(-)39.09	2.29	38.97	70.72	1,646.31
7	Deposits and advances	597.05	1,086.43	471.42	369.27	(-)2.12
8	Suspense and Miscellaneous	370.77	(-) 3,948.95	1,145.54	(-) 1,583.19	1,734.84
9	Remittances	(-)72.60	(-) 0.25	(-) 13.89	(-) 19.15	57.66
10	Overall surplus (-) deficit (+)	10,576.26	7,496.20	13,314.43	30,670.04	27,445.25
11	Increase (-) decrease (+) in cash balance*	(-)214.43	(+) 817.28	(-) 728.38	(+) 809.47	(-)1,160.13
12	Gross Fiscal Deficit	10,362	8,314	12,586.05	31,479.51	26,285.12

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

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

Table 1.31: Receipts and Disbursements under components financing the fiscal deficit
(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	15,800.00	441.02	15,358.98
2	Loans from GOI	123.26	186.32	(-) 63.06
3	Special securities issued to National Small Savings Fund	-	947.05	(-) 947.05
4	Loans from financial institutions	12,246.26	3,701.45	8,544.81
5	Small Savings, Provident Funds etc.	3,034.08	1,919.20	1,114.88
6	Deposits and advances	19,488.27	19,490.39	(-) 2.12
7	Reserve Funds	1,695.23	48.92	1,646.31
8	Suspense and Miscellaneous	98,132.84	96,398.00	1,734.84
9	Remittances	7,134.20	7,076.54	57.66
10	Overall surplus (-) deficit (+)	1,57,654.14	1,30,208.89	27,445.25
11	Increase (-) decrease (+) in cash balance	Cr. 733.40	Dr. 426.73	(-) 1,160.13
12	Gross Fiscal Deficit	1,56,920.74	1,30,635.62	26,285.12

(Source: State Finance Accounts.)

The market borrowings contributed ₹ 15,359 crore which was higher by ₹ 2,191 crore over ₹ 13,168 crore in 2015-16. Other major deficit financing measures taken by Government were loans from financial institutions ₹ 8,545 crore, increase in State provident fund (₹ 1,115 crore) and increase in Reserve funds (₹ 1,646 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 bifurcation of the primary deficit (**Table 1.32**) 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 1.32: 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)
2012-13	33,994	33,328	5,762	522	39,612	666	(-) 5,618
2013-14	38,284	36,037	3,935	776	40,748	2,247	(-) 2,464
2014-15	41,091	42,190	3,716	843	46,749	(-) 1,099	(-) 5,658
2015-16	47,915	50,952	6,908	13,250	71,110	(-) 3,037	(-) 23,195
2016-17	53,496	57,861	6,863	4,515	69,239	(-) 4,365	(-) 15,743

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

The primary revenue deficit of previous year further increased to ₹ 4,365 crore during 2016-17 as the primary revenue expenditure increased faster than non-debt receipts. It shows that non-debt receipts fell short to meet even primary revenue expenditure and the primary deficit indicates that the borrowed funds were utilized to cover the primary expenditure.

1.12 Conclusions

Revenue receipts during 2016-17 increased by ₹ 4,940.27 crore (10.39 per cent) over the previous year mainly due to increase in tax revenue ₹ 3,096.59 crore (10.01 per cent). Tax revenue for 2016-17 fell short by 27.64 per cent and non-tax revenue increased by 43.82 per cent of the targets fixed by FFC. Revenue Receipts of ₹ 2,483.38 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-16.

Revenue expenditure during the year constituted 86 per cent of the total expenditure. Its NPRES component at ₹ 46,284 crore was less by 4.54 per cent than the projection of MTFPS (₹ 48,483 crore) of which 83 per cent expenditure was on four components i.e. salary and wages, pension liabilities, interest payments and subsidies. Moreover, 86 per cent (₹ 6,619 crore) of total subsidies (₹ 7,654 crore) were only for the Energy Sector. The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.05 and 0.17 per cent in the past five years while the Government paid an average interest of 8 to 9.86 per cent on its borrowings.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹ 11,679 crore of 2015-16 to ₹ 15,906 crore in 2016-17. The trends in other fiscal parameters, i.e. fiscal and primary deficit stood at ₹ 31,479 crore and ₹ 23,195 crore respectively in 2015-16 and decreased to ₹ 26,285 crore and ₹ 15,743 crore respectively in 2016-17.

Overall fiscal liabilities of the State were ₹ 1,46,371 crore as on 31 March 2017. Fiscal liabilities were 26.74 per cent of GSDP and 2.79 times of the revenue receipts.

Cash balance investment account of the State at the end of 2016-17 decreased by ₹ 1,618.27 crore and earned interest between 5 and 5.5 per cent while the Government borrowed at an average of 8 per cent.

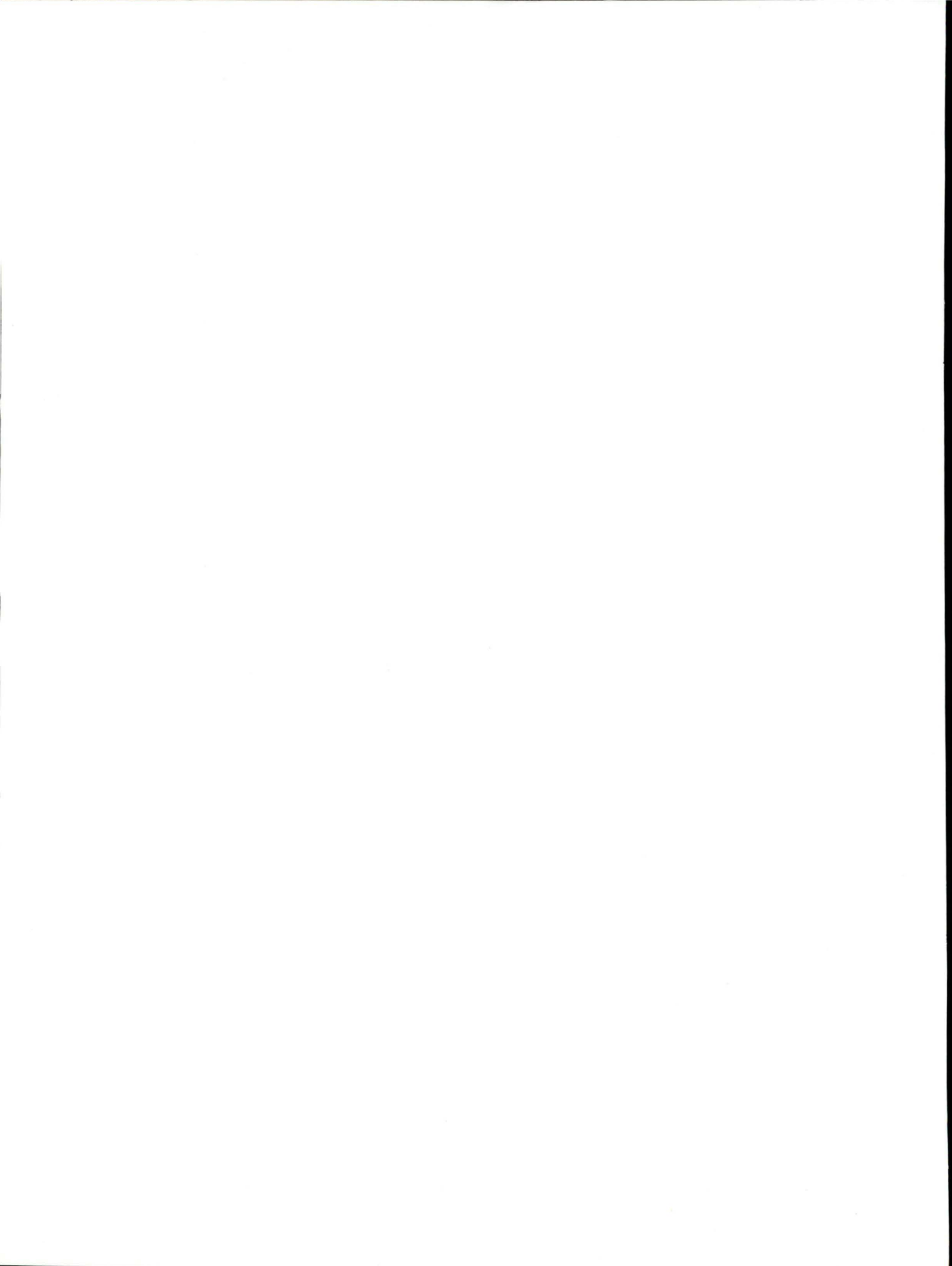
Internal debt of the Government increased to ₹ 1,22,617 crore (23.04 per cent) during 2016-17 from ₹ 99,660 crore in 2015-16. An interest of ₹ 9,140 crore was paid on internal debt during 2016-17. The resource gap remained negative during the year 2016-17 and the primary expenditure was met partially from the borrowed funds.

1.13 Recommendations

The Government may consider:

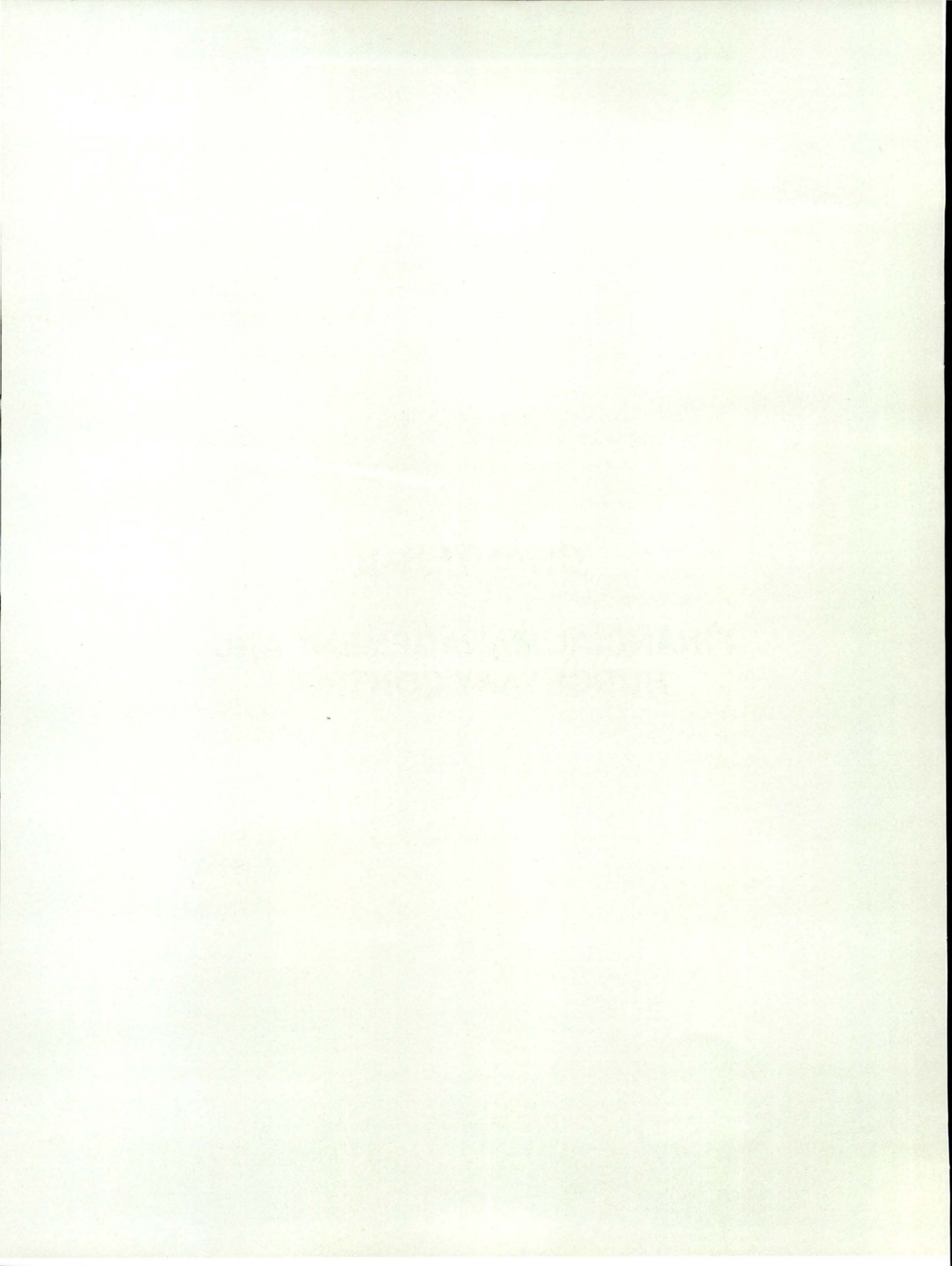
- (i) Exploring the possibility of mobilizing additional resources through tax and non-tax measures by ensuring better tax compliance and rationalizing the subsidy to power sector;

- (ii) Crediting all the revenue receipts in the Consolidated Fund of the State and incurring expenditure after the authorization of State Legislature;
- (iii) Reviewing the working of State PSUs which are incurring huge losses and formulate a strategic plan for their revival or closure, as the case may be; and
- (iv) Devising a work plan for recovering pending loans from Cooperative Sugar Mills and private sugar mills.



CHAPTER-II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL



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 2016-17 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	65,019.28	3,604.84	68,624.12	58,048.66	(-)10,575.46
	II Capital	18,612.53	172.76	18,785.29	14,384.39	(-)4,400.90
	III Loans and Advances	4,729.39	61.96	4,791.35	4,514.91	(-)276.44
Total Voted		88,361.20	3,839.56	92,200.76	76,947.96	(-)15,252.80
Charged	IV Revenue	10,654.46	5.74	10,660.20	10,717.06	56.86
	V Capital	95.00	26.00	121.00	128.80	7.80
	VI Public Debt Repayments	9,677.50	0.00	9,677.50	5,275.84	(-)4,401.66
Total Charged		20,426.96	31.74	20,458.70	16,121.70	(-)4,337.00
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		1,08,788.16	3,871.30	112,659.46	93,069.66	(-)19,589.80

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 (₹ 362.29 crore) and Capital Heads (₹ 7,650.10 crore).

Supplementary provision of ₹ 3,871.30 crore constituted four *per cent* of the original provision as against 25 *per cent* in the previous year.

The overall savings of ₹ 19,589.80 crore were the result of savings of ₹ 19,846.78 crore in 44 grants under the Revenue Section, 20 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 256.98 crore mainly under the Revenue Charged Section of Grant No. 6-Finance (₹ 71.27 crore), under Capital Section of Grant No. 14- Urban Development (₹ 0.92 crore) and Grant No. 24-Irrigation (₹ 176.99 crore) and under Capital Charged Section of Grant No. 8 -Buildings & Roads (₹ 1.98 crore) and Grant No. 24-Irrigation (₹ 5.82 crore). The excess of ₹ 256.98 crore requires regularisation under Article 205 of the Constitution.

2.3 Financial Accountability and Budget management

2.3.1 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 54 cases as detailed in *Appendix 2.1*, the expenditure of ₹ 1,311.53 crore was incurred without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect.

2.3.2 Excess over provisions 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 ₹ 2841.81 crore for the period 2011-12 to 2015-16 had not been discussed by Public Accounts Committee (PAC) and ₹ 256.98 crore during 2016-17 was still to be regularised.

Further, in grant number “24-Irrigation” (*Table 2.2*), excess expenditure of more than ₹ 10 crore had been observed consistently for the last five years:

Table 2.2: List of grants indicating persistent excess expenditure during 2012-17
(₹ in crore)

Sr. No.	Number and name of the grant	Amount of excess expenditure				
		2012-13	2013-14	2014-15	2015-16	2016-17
Capital-Voted						
1.	24-Irrigation	275.23 (53)	213.26 (33)	402.89 (79)	211.00 (35)	176.99 (27)

* Figures in parenthesis show percentage of excesses to total provision

Excesses occurred mainly under the head, “4700-Capital Outlay on Major Irrigation, 13- Modernisation and Lining of Canal System, 001-Direction and

Administration, 91-Executive Engineer, 89-Special Revenue, 93-Chief Engineer, 92-Superintending Engineer, 88-Pensionary Charges” (₹ 113.71 crore).

2.3.3 Savings vis-a-vis allocations

Appropriation audit revealed that savings in 27 cases exceeded ₹ 100 crore in each case (Appendix 2.2). Against the total provision of ₹ 90,862.75 crore actual expenditure was ₹ 71,782.42 crore and savings were ₹ 19,080.33 crore. In eight grants namely 9-Education (Revenue-Voted), 13-Health (Revenue-Voted), 15-Local Government (Revenue-Voted), 24-Irrigation (Revenue-Voted), 27-Agriculture (Revenue-Voted), 8- Buildings and Roads (Capital-Voted), 23-Food and Supplies (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore. Reasons for substantial savings were not intimated by the State Government.

2.3.4 Persistent savings

During the last five years, 13 grants and one appropriation showed persistent savings of more than ₹ 10 crore and which were also 10 per cent or more of the total grants (Table 2.3).

Table 2.3: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of savings				
		2012-13	2013-14	2014-15	2015-16	2016-17
Revenue (Voted)						
1.	07-Planning and Statistics	270.60 (69)	280.85 (51)	333.58 (81)	237.74 (58)	283.17 (62)
2.	09-Education	1,591.65 (19)	1,818.31 (21)	1,369.49 (14)	2,317.26 (20)	3,436.36 (25)
3.	10- Technical Education	68.22 (19)	78.68 (21)	137.08 (28)	93.47 (20)	98.19 (21)
4.	11-Sports and Youth Welfare	19.25 (13)	56.33 (31)	58.82 (25)	84.43 (27)	105.84 (25)
5.	13-Health	253.27 (14)	279.74 (14)	576.18 (21)	547.14 (18)	595.38 (18)
6.	14-Urban Development	41.48 (15)	118.37 (62)	32.64 (24)	63.06 (37)	12.47 (13)
7.	15-Local Government	379.76 (22)	589.57 (27)	584.00 (28)	1,407.70 (43)	879.77 (25)
8.	17-Employment	15.14 (20)	25.61 (33)	25.15 (31)	29.62 (38)	16.12 (23)
9.	23-Food and Supplies	107.83 (52)	185.52 (51)	166.43 (45)	122.74 (33)	115.61 (14)
10.	24-Irrigation	375.55 (27)	382.54 (25)	512.00 (31)	359.16 (21)	512.12 (27)
11.	27-Agriculture	184.55 (20)	256.92 (24)	473.74 (37)	374.19 (27)	826.91 (43)
12.	32-Rural and Community Development	159.83 (10)	345.36 (16)	580.95 (23)	815.54 (28)	366.90 (10)
Capital (Voted)						
13.	38-Public Health & Water Supply	324.40 (28)	137.28 (11)	146.74 (13)	323.70 (28)	310.50 (25)
Capital (Charged)						
14.	Public Debt	4,250.68 (40)	5,027.64 (38)	5,622.44 (41)	2,820.83 (28)	4,401.67 (45)

* Figures in parenthesis show percentage of savings to total provision

Cases where saving were more than ₹ 100 crore in each case, are highlighted below:

- Savings under Grant No. 7- Planning & Statistics, 3451- Secretariat Economy Services, 102- District Planning Machinery, 95- District Plan (₹ 151.55 crore) and 789-Special Component Plan for Scheduled Castes, 99 -Welfare of Scheduled Castes under the District Plan Scheme (₹ 105.33 crore).
- Savings under Grant No. 9-Education occurred mainly in head 2202-General Education, 01-Elementary Education, 101-Government Primary Schools, 88-Establishment of Primary Education Classes I to V, 95- Expansion of Facilities Classes VI-VIII (Full time), 98-Middle Education Classes VI to VIII (₹ 1,019.74 crore), 02-Secondary Education, 109-Government Secondary Schools, 86-Rashtriya Madhyamic Shiksha Abhiyan, 98-Establishment Expenses (₹ 644.28 crore), 001-Direction and Administration, 97-Computer Literacy and Studies in School (₹ 140.30 crore), 793-Special Central Assistance for Scheduled Castes Component Plan, 98-Rasthriya Madhyamik Shiksha Abhiyan (₹ 183.50 crore), 03-University and Higher Education, 103-Government Colleges and Institutes, 97-Rashtriya Uchcharat Shiksha Abhiyan (₹ 154.49 crore).
- Savings under Grant No. 13- Health, 2210- Medical & Public Health, 03- Rural Health Service Allopathy, 103- Primary health Centres, 84- Grant-in-aid under NRHM (₹ 107.25 crore).
- Under Grant No. 15-Local Government savings occurred mainly in head 2217-Urban Development, 80-General, 192-Assistance to Municipal Committees/Councils, 86- New Urban Renewal Mission, 87-Smart City, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committee/Council (₹ 750.82 crore).
- Under Grant No 27-Agriculture savings occurred in head 2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for Rashtriya Krishi Vikas Yojana (₹ 272.56 crore) and 111-Agricultural Economics and Statistics, 90-Modified National Agriculture Insurance Scheme Renamed as Pradhan Mantri Fasal Bima Yojana (₹ 198.65 crore).
- Under Grant No. 32-Rural and Community Development savings occurred mainly in head 2505- Rural Employment, 02-Rural Employment Guarantee Scheme, 101-National Rural Employment Guarantee Scheme, 99- Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (₹ 164.44 crore).

- Under capital (Charged) Public Debt savings occurred mainly under in head 6003-Internal Debt of State Government, 107-Loans from the State Bank of India and Other Banks (₹ 3,500.01 crore).

Reasons for persistent savings under these heads were not intimated.

2.3.5 Unnecessary supplementary provision

Supplementary provisions aggregating ₹ 1,536.89 crore obtained in 24 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*.

2.3.6 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 2,774.12 crore in 35 sub-heads and savings of over ₹ 1,063.26 crore under 49 sub-heads by more than ₹ one crore in each case as detailed in *Appendix 2.4*. Excesses/Savings were more than ₹ 10 crore under 31 sub-heads. In 32¹ cases, reduction of provisions through re-appropriation proved injudicious as the actual expenditure was more than the provisions reduced through re-appropriation. Similarly, in six² cases, the re-appropriation of funds proved excessive as the savings were more than the funds provided through re-appropriation.

2.3.7 Non-surrendering and excess surrendering of funds

At the close of the year 2016-17, in 50 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 1,11,537.69 crore and actual expenditure was ₹ 92,026.75 crore resulting in savings of ₹ 19,759.20 crore and excess of ₹ 248.26 crore resulting in net savings of ₹ 19,510.94 crore, out of which ₹ 22,180.04 crore were (*Appendix 2.5*) surrendered, indicating inadequate budgetary and financial control.

Further analysis revealed that in 30 cases against the savings of ₹ 9,968.73 crore, ₹ 823.41 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 12 cases, ₹ 11,870.37 crore were surrendered against the savings of ₹ 9,361.43 crore and in Grants 6-Finance (Revenue Charged) and 24-Irrigation (Capital

¹ Sr. No. 10, 13, 16 to 25, 27 to 31, 33, 44, 51, 58, 60, 61, 64, 67, 69, 71, 78, 79 and 82 to 84 of *Appendix 2.4*.

² Sr. No. 5, 6, 14, 34, 37 and 41 of the *Appendix 2.4*.

Voted) even though the actual expenditure exceeded by ₹ 71.27 crore and ₹ 176.99 crore respectively, funds of ₹ 562.77 crore and ₹ 172.54 crore were injudiciously surrendered. Only in six cases all the savings of ₹ 429.04 crore were surrendered. Reasons for non-surrendering and excess surrendering of funds were not intimated by the State Government.

2.3.8 Rush of expenditure

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 18 heads under 16 grants/appropriations listed in *Appendix 2.6*, 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 2017.

Further, it was revealed that out of the expenditure of ₹ 5,022.49 crore incurred on 18 major heads under 16 grants during 2016-17, expenditure of ₹ 2,015.61 crore (40 per cent) was incurred during the month of March 2017.

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 2016-17 by the Accountant General (Accounts and Entitlement) (AG (A&E)) Haryana are given below:

2.4.1 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. 1,358 vouchers of ₹ 18.49 crore were found missing as per *Appendix 2.7*. Despite best efforts by AG (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.

2.4.2 Delay in submission of Monthly Accounts by treasuries

During the year, in 17 cases the account from various treasuries (first list of payment in 11 cases and second list of payment in 6 cases) were received late by four to nine days every month. 96.96 per cent Accounts were received in time. The delay in the submission of initial accounts caused consequent delay in compiling Monthly Civil Accounts by the AG (A&E).

2.4.3 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 of all deposit transactions and submitted to the Accountant General as prescribed in Rules 91 & 92 of Accounting Rules for Treasuries, 1992. But the Plus and Minus Memorandum are not submitted by the Treasury Officers regularly or in a timely manner along with monthly accounts. A number of Plus and Minus memos for the year 2016-17 are still awaited from 11 Treasury Offices³, thus resulting in outstanding balances in the Broadsheets. Treasury Officers need to be instructed strictly in this regard.

2.4.4 Non-operational Personal Ledger Accounts

As per rule 12.7 of Punjab Finance Rules Volume-I, Personal Ledger Accounts (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 2016-17, there were 124 PLAs with a balance of ₹ 234.87 crore of which 13 accounts involving ₹ 3.56 crore were inoperative and had not been closed thereby leading to deviation from prescribed procedure.

2.5 Outcome of Analysis of Budgetary Assumptions

2.5.1 Unrealistic Budget Estimates

The original budget of ₹ 88,781.96 crore prepared by the State Government for the year 2016-17 was revised to ₹ 84,132.15 crore. As against this, an actual expenditure of ₹ 79,781.44 crore was incurred during 2016-17. Details of the Original Budget, Revised Estimate, actual expenditure for the period 2012-13 to 2016-17 is given in **Table 2.4**.

Table 2.4: Original Budget, Revised Estimate and Actual Expenditure during 2012-17

	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Original Budget	45,318.93	53,073.59	59,451.23	69,140.29	88,781.96
Revised Estimate	46,413.29	53,548.30	61,449.82	85,037.30	84,132.15
Actual Expenditure	44,355.56	46,597.31	53,676.27	79,394.32	79,781.44
Saving /excess	2,057.73	6,950.99	7,773.55	5,642.98	4,350.71

Further, not only the provision of Annual Plan was revised from ₹ 40,256.21 crore to ₹ 37,266.34 crore, but the actual expenditure of ₹ 33,124.05 crore

³ Ambala, Bhiwani, Faridabad, Fatehabad, Gurugram, Jhajjar, Kaithal, Karnal, Nuh, Rewari and Rohtak.

could be incurred, which did not come to the level of original budget provision as details given in **Table 2.5**.

Table 2.5: Details of the provision of Annual Plan

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Original Budget	16,549	20,353	22,251	25,743	40,256.21
Revised Estimate	16,336	19,471	22,110	42,743	37,266.34
Actual Expenditure	13,647	15,219	17,597	25,185	33,124.05
Saving /excess	2,689	4,252	4,513	17,558	4,142.29

Similarly, the estimated receipt of ₹ 63,666 crore were revised to ₹ 60,784 crore against which only ₹ 53,496 crore were actually realized as per details given in **Table 2.6**.

Table 2.6: Details of the Receipts

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Original Budget	37,722	44,098	48,058	52,717	63,666
Revised Estimate	38,281	42,033	45,821	54,642	60,784
Actual Receipt	33,994	38,284	41,090	47,915	53,496
Saving /excess	4,287	3,749	4,731	6,727	7,288

2.5.2 Unrealistic forecasting of resources

As per Rule 4.2 of the Punjab State Budget Manual “The revised estimates are forecasts, as accurate as it is possible to make at the time of what the actual receipts of the year will be and the most important guide to their preparation would, therefore, ordinarily be found in the actual receipts of those months of the year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution, compared with those of the corresponding period of the previous year, he would be justified in assuming a continuance of the growth or decline at the same rate during the remaining months”. Estimate should always be submitted after careful personal attention of the officers who submit them and should be as accurate as possible. However, it was noticed that the revised estimates for 2016-17 for Non-tax revenue projections was ₹ 15,239.46 crore while actual realization was ₹ 11,873.67 crore resulting in downward variation of ₹ 3,365.79 crore i.e. 22 per cent below the revised estimates. Similarly tax revenue for the year 2016-17 was projected at ₹ 45,087.83 crore while actual realization was ₹ 40,623.15 crore, resulting in variation of ₹ 4,464.68 crore below the projection. Projections and actual revenue for the last five years are given below in the **Table 2.7**:

Table 2.7: Projections of Tax Revenue and Non- Tax Revenue vis-à-vis actual
(₹ in crore)

Year	Description	Revised estimates	Actual	Difference
2012-13	Tax Revenue	27,460.10	26,621.13	838.97
	Non- Tax Revenue	10,363.97	7,012.40	3,351.57
2013-14	Tax Revenue	30,234.52	28,909.84	1,324.68
	Non- Tax Revenue	11,401.42	9,102.24	2,299.18
2014-15	Tax Revenue	33,402.75	31,182.66	2,220.09
	Non- Tax Revenue	12,016.39	9,616.00	2,400.39
2015-16	Tax Revenue	40,436.10	36,425.31	4,010.79
	Non- Tax Revenue	13,731.25	11,131.24	2,600.01
2016-17	Tax Revenue	45,087.63	40,623.15	4,464.48
	Non- Tax Revenue	15,239.46	11,873.67	3,365.79

2.5.3 Shortcomings in Plan Estimates

The Revised Plan expenditure during 2016-17 was assessed at ₹ 37,266.34 crore. An amount of ₹ 33,124.05 crore were spent on plan schemes which was 88.88 per cent of the above amount and less than the projections. Variations were due to the following facts:

- i) A total of 15 schemes with an approved outlay of ₹ 143.53 crore included in approved plan for 2016-17 were not implemented and withdrawn in revised estimates (*Appendix 2.8*).
- ii) Provision of ₹ 367.44 crore made under 19 schemes in approved outlay for 2016-17 was reduced to ₹ 46.33 crore in the Revised Estimates, but the schemes were not implemented (*Appendix 2.9*) for which the reasons were not given.
- iii) Provisions of ₹ 296.52 crore were made under 28 schemes in approved outlay and in revised outlay, but no expenditure was incurred during the year 2016-17 (*Appendix 2.10*).
- iv) The provision of ₹ 569.20 crore made under 15 schemes was increased to ₹ 625.60 crore against which expenditure of ₹ 292.60 crore was incurred during the year 2016-17 which was 51 per cent of the original estimates. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates (*Appendix 2.11*).
- v) 68 plan schemes for which the outlay of ₹ 5,125.75 crore approved for execution during 2016-17 was reduced to ₹ 3,158.30 crore in the revised estimates. Only ₹ 1,494.87 crore was spent on these schemes which was 47 per cent of the revised outlay (*Appendix 2.12*).
- vi) 6 schemes for which provision of ₹ 720.66 crore was approved for execution during 2016-17 was reduced to ₹ 465.77 crore in the revised estimate, but expenditure of ₹ 661.41 crore was incurred which was 142 per cent of revised estimate as detailed in *Appendix 2.13*.

- vii) 93 schemes for which provision of ₹ 3,273.29 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 1,981.65 crore was incurred which was much less than the provision made (*Appendix 2.14*).
- viii) Five Schemes for which no provision was made in approved outlay but included in revised estimate ₹ 35.92 crore. Expenditure of ₹ 9.93 crore on these scheme was less than the provision made as detailed in (*Appendix 2.15*).
- ix) Nine new schemes for which provision of ₹ 111.76 crore was made in revised estimates and one scheme for which provision was enhanced from ₹ 2.20 crore to ₹ 4.07 crore in revised estimates but no expenditure was incurred during the year 2016-17 as shown in (*Appendix 2.16*).
- x) The provision of ₹ 1,265.40 crore made under 17 schemes was increased to ₹ 1,643.66 crore against which expenditure of ₹ 1,169.58 crore was incurred during the year 2016-17. Further augmentation of funds through supplementary grants proved excessive as the total expenditure of these schemes were 71 per cent of the revised estimates (*Appendix 2.17*).
- xi) Provisions of ₹ 0.40 crore were made under Award for Rural Adolescent Girls in Women and Child Development Department in approved outlay and in revised outlay but expenditure of ₹ 0.58 crore was incurred which was 145 per cent of revised estimate.

2.6 Outcome of review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. "11- Sports and Youth Welfare" and Grant No. "19-Welfare of SCs, STs, Other BCs and Minorities" was conducted (July-August 2017) on the basis of the variations during the current year and magnitude of the grants and supplementary demands made during the year 2016-17.

2.6.1 Grant No.11- Sports and Youth Welfare

Important points noticed during review of the grant for 2016-17 are detailed below:

- i) Against the budget provision of ₹ 420.78 crore (Original ₹ 313.13 crore and Supplementary ₹ 107.65 crore) under Revenue Head, an expenditure of ₹ 314.94 crore was incurred during the year 2016-17 resulting in saving of ₹ 105.84 crore, which was 25 per cent against the budget provisions. This shows that unrealistic provision was made in budget.

- ii) In five schemes, an amount of ₹ 5.06 crore was surrendered against the total savings of ₹ 6.01 crore under the Revenue Section of grant during the year. Thus, savings of ₹ 0.95 crore were not surrendered indicating inadequate financial control and the fact that these funds not be utilized on other development schemes/programmes of the Government (*Appendix 2.18*).
- iii) Against the budget provision of ₹ 60.59 crore (Original: ₹ 54.09 crore and supplementary: ₹ 6.50 crore) in two⁴ schemes under this grant, an expenditure of ₹ 43.51 crore was incurred resulting in saving of ₹ 17.08 crore (28 *per cent* of total provision). Supplementary provision of ₹ 6.50 crore obtained under these schemes, proved unnecessary as the expenditure did not come up to the level of the original provision.
- iv) In 12 sub heads, there were persistent saving ranging between 18 and 100 *per cent* of the total provision as per details given in (*Appendix 2.19*).
- v) Out of total expenditure of ₹ 228.71 crore in 17 schemes, an expenditure of ₹ 102.58 crore (45 *per cent*) was incurred on these schemes during the last quarter during 2016-17 and ₹ 79.38 crore (35 *per cent*) in March 2017. Out of these 17 schemes, 100 *per cent* expenditure was incurred on six schemes during the last quarter (*Appendix 2.20*).
- vi) Entire budget provision of ₹ 7.31 crore made for three⁵ scheme/heads remained unutilized at the end of the financial year 2016-17 and whole budget provision amounting to ₹ 7.31 crore was withdrawn through re-appropriation.

2.6.2 Grant No. 19-Welfare of SCs, STs, Other BCs and Minorities

Important points noticed during review of the grant for 2016-17 are detailed below:

- i) Against the budget provision of ₹ 778.48 crore under Revenue Head (original ₹ 662.52 crore and supplementary ₹ 115.96 crore) an expenditure of ₹ 564.69 crore was incurred which resulted into saving of ₹ 213.79 crore which was 27 *per cent* against the budget provision. Supplementary provisions of ₹ 115.96 crore proved unnecessary.

⁴ (i) Moti Lal Nehru School of Sports, Rai and Kamla Nehru School of Sports, Rai and (ii) Human Resource Development Scheme

⁵ (i) Grant-in-aid to universities under NSS scheme at the ratio 7:5 by GOI and State of Haryana (₹ 2 crore), (ii) Infrastructure Scheme (₹ 5.30 crore) and (iii) Old age Pension (₹ 0.01 crore)

- ii) Against the budget provision of ₹ 11.55 crore under Capital Head an expenditure of ₹ 3.07 crore incurred which resulted into saving of ₹ 8.48 crore was 73 *per cent* against the budget provisions. This shows that unrealistic provision was made in budget.
- iii) The entire budgetary provision of ₹ 53.70 crore remained unutilized at the end of the financial year 2016-17 in 8 minor heads/schemes and whole budget provision amounting to ₹ 53.70 crore was withdrawn through re-appropriation (*Appendix 2.21*).
- iv) In 20 sub heads, there were persistent saving ranging between 12 and 100 *per cent* of the total provision as per details given in (*Appendix 2.22*).
- v) Out of total expenditure of ₹ 262.52 crore for 2016-17 on 22 schemes, an expenditure of ₹ 152.93 crore (58 *per cent*) was incurred on these schemes during the last quarter of the year 2016-17. Out of these 22 schemes, 100 *per cent* expenditure was incurred on five schemes during the last quarter (*Appendix 2.23*).
- vi) Against the provision of ₹ 0.05 crore under Head 2225-01-283-98 establishment cost chargeable, an expenditure of ₹ 1.14 crore was incurred during 2016-17. This resulted in excess expenditure of ₹ 1.09 crore which requires regularisation from Legislature.

2.6.3 Delay in submission of Budget Estimates

Budget estimates for the year 2016-17 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 5th November 2015. Contrary to this, it came to notice during review of Grant No.11 and 19 that Head of offices submitted their estimates to Finance Department on 4th December 2015 and 26th November 2015 respectively after delays ranging between 21 days and 29 days.

2.7 Conclusions

During 2016-17, expenditure of ₹ 93,069.66 crore was incurred against total grants and appropriations of ₹ 1,12,659.46 crore. Overall savings of ₹ 19,589.80 crore were the result of saving of ₹ 19,846.78 crore in various grants and appropriation offset by excess expenditure of ₹ 256.98 crore under three grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 2,841.81 crore in grants relating to the period 2011-12 to 2015-16.

In 50 cases, ₹ 22,180.04 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In 12 cases, ₹11,870.37 crore was surrendered including an excess surrender of ₹ 2,508.94 crore than actual savings indicating inadequate budgetary control in these departments.

Out of savings of ₹ 9,968.73 crore in 30 cases, savings of ₹ 823.41 crore were not surrendered. There were also cases of injudicious re-appropriations.

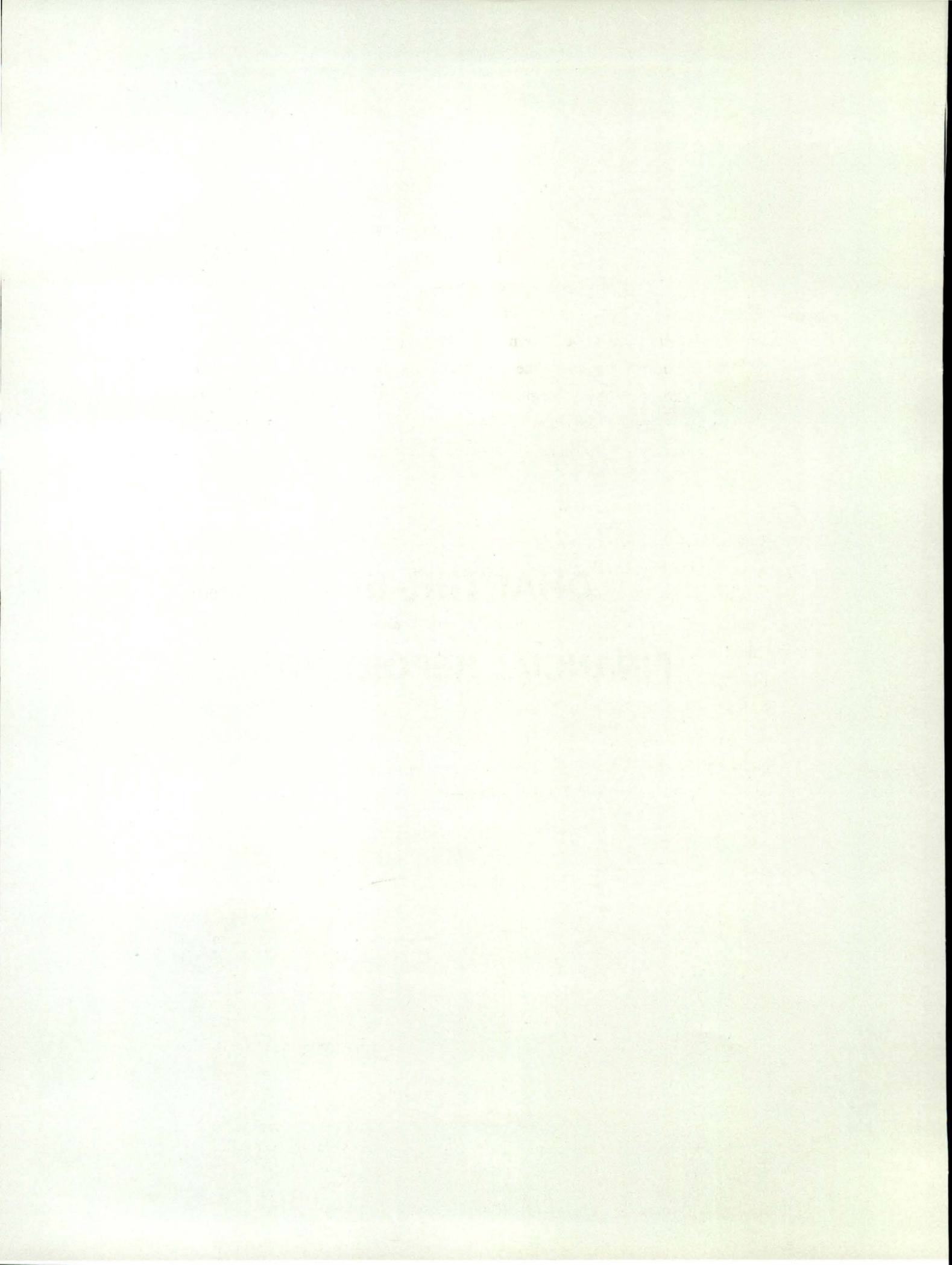
2.8 Recommendations

The Government may consider:

- i) Taking up the matter with Public Accounts Committee for regularisation of excess expenditure;
- ii) Preparing realistic budget estimates to avoid large savings and supplementary provisions;
- iii) Devising suitable mechanism to avoid rush of expenditure in the last quarter/month of the financial year; and
- iv) Devising suitable mechanism for improvement in functioning of treasuries to ensure timely submission of vouchers, accounts, etc.



CHAPTER-III
FINANCIAL REPORTING



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 compliance 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 the Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating ₹ 18,543.19 crore, 1,879 UCs for an aggregate amount of ₹ 9,062.62 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2017 is given in *Appendix 3.1*. The age-wise delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Age-wise arrears of Utilisation Certificates

(₹ in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation Certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
Total		14,780	18,543.19	1,879	9,062.62

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 per cent) were in arrear for the grants released during the period between 2008-09 and 2014-15

i.e. for a period of two to eight years. Analysis of **Appendix 3.1** shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants.

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 147 annual accounts of 73 autonomous bodies/authorities are awaited as on 31 July 2017. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: 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	71	248.10
2.	1-3	51	142.48
3.	3-5	15	43.57
4.	5-7	07	19.83
5.	7-9	03	1.06
	Total	147	455.04

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

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 161 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 22 bodies/authorities was conducted during 2016-17.

3.3 Delays in submission of accounts of autonomous bodies for certification

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

One¹ autonomous body had not submitted its annual accounts for the last 20 years (1996-97 and onwards) whereas the delay in respect of other bodies ranged between one year and eight years. Delay in finalization of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalized and submitted to Audit at the earliest.

SARs in respect of Haryana Labour Welfare Board, Chandigarh (2009-10 to 2014-15) and Haryana Building and Other Construction Workers Welfare Board, Chandigarh (2009-10 to 2013-14) have not been placed before the State Legislature.

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 2017, five such undertakings had not prepared their accounts since the years ranging between 1987-88 and 2015-16. Government funds amounting to ₹ 7,429.57 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented in the earlier Reports on

¹ District Legal Services Authority, Jhajjar.

State Finances, no improvement had taken place in this regard. The department-wise position of arrears in preparation of proforma accounts and investment made by the Government are given in *Appendix 3.4*.

3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by 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 Accountant General (A&E).

State Government reported 98 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.41 crore on which final action was pending as of June 2017. 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.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	21	54.32	Cases pending as of June 2016	105	133.43
5-10	15	21.44			
10-15	22	31.89	Cases added during the year	17	30.09
15 - 20	08	14.30			
20 - 25	08	2.40	Total	122	163.52
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
Total	98	140.82	Total pending cases as of June 2017	98	140.82

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	1	1.61
ii)	Departmental action initiated but not finalised	68	78.61
iii)	Criminal proceedings finalised but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaiting orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
Total		98	140.82

Out of the total loss cases, 72 per cent cases are related to theft of Government money/store. Further, in respect of 69 per cent cases of losses, departmental action had not been finalized while 20 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 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 led to non-accountability of 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' should to be done only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged, since it renders the account opaque.

During 2016-17, expenditure aggregating ₹ 13,502.60 crore (17.94 per cent of total expenditure²) was classified under Minor Head – 800 under various revenue and capital Major Heads. More than 90 per cent of total expenditure on power subsidy, medium irrigation, civil aviation, tourism and miscellaneous general

² Excluding loans and advances.

services were classified under omnibus Minor Head-800 instead of depicting these under distinct heads of accounts.

The booking of expenditure under omnibus para head '800-Other Expenditure' decreased by ₹ 1,275.93 crore (9 per cent), from ₹ 14,778.53 crore in 2015-16 to ₹ 13,502.60 crore in 2016-17. However, this still constitutes a large amount. Classification of large amounts under the omnibus minor head '800-Other Expenditure/Receipts' affects the transparency in financial reporting.

3.7 Conclusions

There were substantial delays in submission of utilisation certificates and as a result proper utilisation of grants could not be ensured. In the absence of annual accounts, it could not be ascertained whether certain 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 considerable periods. As a result their financial position could not be assessed. Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 17.94 per cent of total expenditure was classified under omnibus minor head '800-Other Expenditure' during 2016-17.

3.8 Recommendations

The Government may consider:

- (i) 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;
- (ii) 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;
- (iii) Preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.; and

- (iv) Depicting the amounts of expenditure incurred under various schemes distinctly instead of clubbing the expenditure of major schemes under the Minor head '800-Other Expenditure'.

The above points were referred (October 2017) to the Additional Chief Secretary to Government of Haryana, Finance Department; their replies are awaited (October 2017).



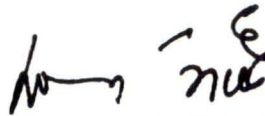
(MAHUA PAL)

Principal Accountant General (Audit), Haryana

Chandigarh

Dated:

Countersigned

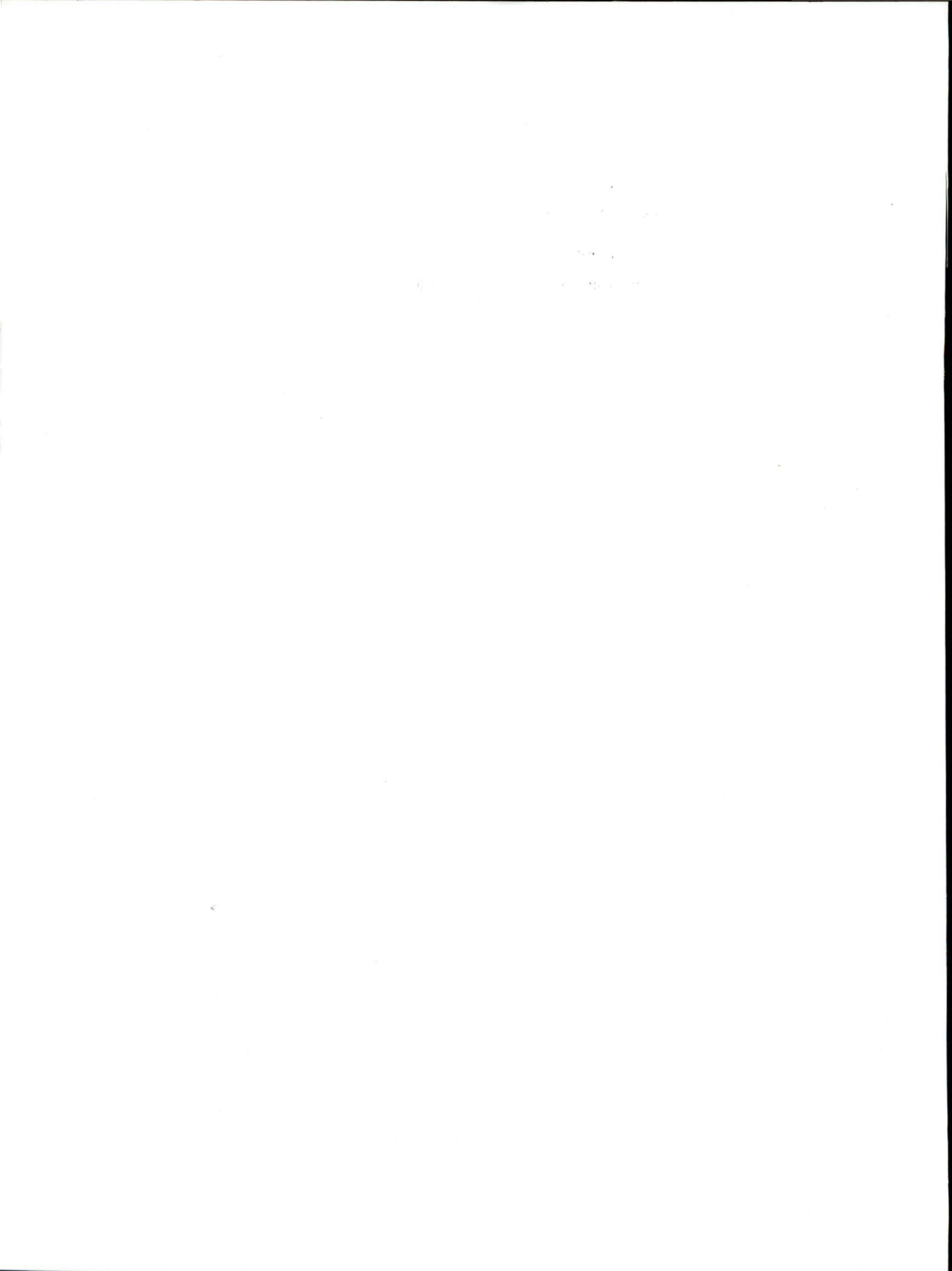


(RAJIV MEHRISHI)

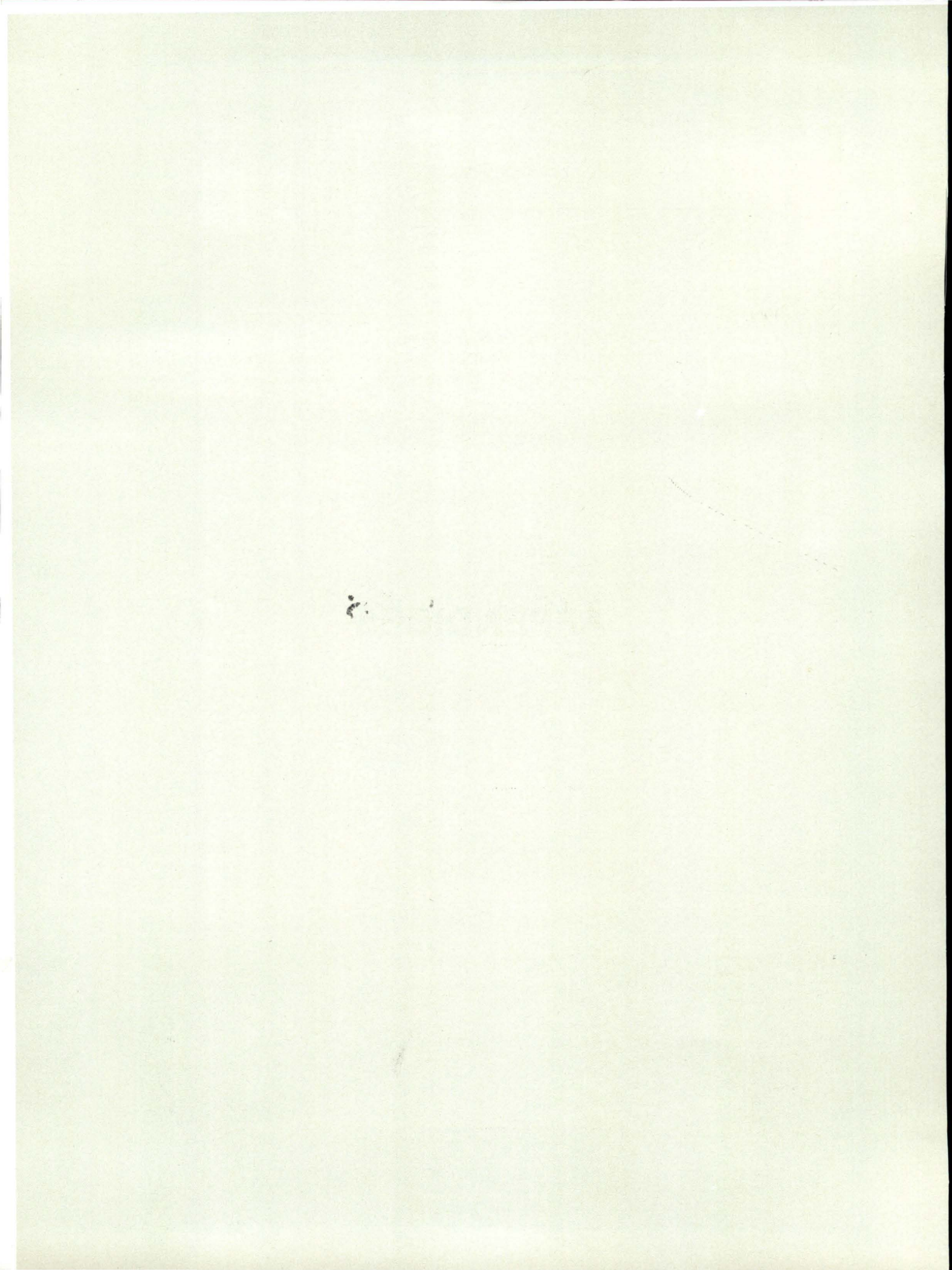
Comptroller and Auditor General of India

New Delhi

Dated:



APPENDICES



Appendix 1.1

State Profile

(Reference: Paragraph 1.1; 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 ¹ (2011) (All India Density= 382 persons per sq. km.)				573 person per sq. km.	
4	Population below poverty line ² (All India Average= 21.90 per cent)				11.20 per cent	
5	Literacy ² (2011) (All India Average= 73.00per cent)				75.60 per cent	
6	Infant mortality ³ (per 1000 live births)(All India Average= 37per 1000 live births)				36	
7	Life Expectancy at birth ⁴ (All India Average= 68.3 years)				69.1 years	
8	Gini Coefficient ⁵					
	a.	Rural (All India= 0.29)			0.30	
	b.	Urban (All India= 0.38)			0.36	
9	Gross State Domestic Product (GSDP) 2016-17 ⁶ at current prices				₹ 5,47,396 crore	
10	Per capita GSDP CAGR (2007-08 to 2016-17)		Haryana		13.5 per cent	
11			General Category States		13.2 per cent	
12	GSDP CAGR (2007-08 to 2016-17) ⁷		Haryana		15.3 per cent	
13			General Category States		14.6 per cent	
14	Population Growth of Haryana (2007 to 2016)				15.5 per cent	
15	Population Growth ⁸ of General Category States (2007 to 2016)				11.9 per cent	
B. Financial data						
Particulars		Figures (in per cent)				
CAGR		2007-08 to 2015-16		2015-16 to 2016-17		
		General Category State	Haryana	General Category State	Haryana	
a.	of Revenue Receipts	14.58	11.74	11.52	10.39	
b.	of Own Tax Revenue	14.80	13.02	13.50	10.01	
c.	of Non Tax Revenue	9.45	(-) 0.87	12.10	30.36	
d.	of Total Expenditure	15.84	17.92	15.31	0.49	
e.	of Capital Expenditure	14.53	9.16	17.91	(-) 0.65	
f.	of Revenue Expenditure on Education	16.86	17.37	9.86	11.54	
g.	of Revenue Expenditure on Health	18.43	21.36	14.92	12.45	
h.	of Salary and Wages ⁹	14.89	16.31	13.06	13.25	
i.	of Pension ⁹	17.17	19.54	10.63	4.54	

¹ CensusInfo India 2011 Final Population Totals

² Economic Survey of India 2016-17 (August 2017), Vol.-II

³ Economic Survey of India 2016-17 (August 2017), Vol.-II

⁴ Economic Survey of India 2016-17 (August 2017), Vol.-II

⁵ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

⁶ Directorate of Economic and Statistical Analysis, Haryana.

⁷ Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projections Constituted by the National Commission on Population Table -14

⁸ GSDP statement release by MoSPI on 1 August 2017, figures for the year 2016-17. The GSDP figures for the states Gujrat, Kerala, Maharashtra, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland and Tripura have been obtained from respective AsG.

⁹ CSO website as on 1 August 2017, figures Gujrat, Kerala, Maharashtra, Rajasthan and West Bengal have been obtained from respective PAsG/AsG.

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into eight sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Grants in Aid and Contributions', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Haryana for 2016-17 is ₹ 200 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

Appendix 1.2 Part B: Layout of Finance Accounts

Statement	Layout
	The Finance Accounts are presented in two volumes. Volume 1 contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Details of the 13 statements in Volume 1 are given below:
Statement No.1	Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
Statement No.2	Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
Statement No. 3	Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume 2 of the Finance Accounts.
Statement No.4	Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume 2.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 5	Statement of Progressive Capital Expenditure. This statement corresponds to the detailed statement 16 in Volume II.
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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
Statement No.7	Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
Statement No.8	Statement of Investments of the Government: This statement depicts investments of the State Government in equity of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
Statement No. 9	Statement of Guarantees given by the Government: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
Statement No.10	Statement of Grants in Aid given by the Government: This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
Statement No. 11	Statement of Voted and Charged Expenditure: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
Statement No. 12	Statement of Sources and Applications of Funds for Expenditure other than on Revenue Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure for the year is met from revenue surplus, net credit balances in public account, cash balance at the beginning of the year and borrowings.
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account: This statement assists in providing the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.
Volume II contains two parts – nine detailed statement in Part I and 13 Appendices in Part II as given below:	
Part I of Volume II	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads: This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Part I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 18	Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts investments equity wise and Major and Minor Head wise details of discrepancies, if any, between statements 16 and 19. This statement corresponds to Statement 8 of Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantee. This statement corresponds to Statement 9 of Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 of Volume I
Statement No. 22	Detailed Statement on Earmarked Balances: This statement depicts details of investments from the Reserve Funds (Public Account).
<p>Volume II Part III contains 13 appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume 1 or 2. The statements read with the appendices give a complete picture of the state of finances of the State Government.</p>	

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

	2012-13	2013-14	2014-15	2015-16	2016-17
Gross State Domestic Product (₹ in crore)	3,47,032	4,00,662	4,37,462	4,85,184	5,47,396
Growth rate of GSDP	16.63	15.45	9.18	10.91	12.82

Source: Directorate of Economic and Statistical Analysis, Haryana

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 minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.4

(Reference: Paragraph 1.3; Page 8)

Time Series Data on State Government finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A. Receipts					
1. Revenue Receipts	33,634	38,012	40,799	47,557	52,497
(i) Tax Revenue	23,559(70)	25,567(67)	27,635(67)	30,929 (65)	34,026 (65)
Taxes on Sales, Trade, etc.	15,377(65)	16,774(66)	18,993(69)	21,060 (68)	23,488 (69)
State Excise	3,236(14)	3,697(14)	3,470(13)	4,371 (14)	4,613 (13)
Taxes on Vehicles	887(4)	1,095(4)	1,192(4)	1,401 (5)	1,583 (5)
Stamps duty and Registration fees	3,326(14)	3,203(13)	3,109(11)	3,191 (10)	3,283 (10)
Land Revenue	13	12	15	15	16
Taxes on goods and passengers	471(2)	498(2)	527(2)	554 (2)	595 (2)
Taxes and duties on Electricity	192(1)	219(1)	240(1)	257 (1)	276 (1)
Other Taxes	57	69	89	80	172
(ii) Non-Tax Revenue	4,673(14)	4,975(13)	4,613(13)	4,753 (10)	6,196 (12)
(iii) State's share in Union taxes and duties	3,062(9)	3,343(9)	3,548(9)	5,496 (12)	6,597 (12)
(iv) Grants-in-aid from Government of India	2,340(7)	4,127(11)	5,003(13)	6,379 (13)	5,678 (11)
2. Miscellaneous Capital Receipts	11	10	19	30	26
3. Recoveries of Loans and Advances	349	262	273	328	973
4. Total Revenue and Non debt capital receipt (1+2+3)	33,994	38,284	41,091	47,915	53,496
5. Public Debt Receipts	15,213	17,604	18,859	37,998	28,170
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15,162 (100)	17,263(98)	18,728(99)	37,901 (100)	28,047 (100)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	0	
Loans and Advances from Government of India	51	341(2)	131(1)	97	123
6. Total Receipts in the Consolidated Fund (4+5)	49,207	55,888	59,950	85,913	81,666
7. Contingency Fund Receipts	-	-	-	63	80
8. Public Accounts receipts	22,709	26,548	28,064	29,056	32,108
9. Total receipts of the State (6+7+8)	71,916	82,436	88,014	1,15,032	1,13,854
Part B. Expenditure/disbursement					
10. Revenue Expenditure	38,072	41,887	49,118	59,236	68,403
Plan	9,456(25)	10,152(24)	12,760(26)	18,561 (31)	22,119 (32)
Non-plan	28,616(75)	31,735(76)	36,358(74)	40,675 (69)	46,284 (68)
General Services (including Interests payments)	11,897(31)	13,597(32)	16,765(34)	18,713 (32)	21,631 (32)
Economic Services	11,557(30)	12,740(30)	13,088(27)	18,691 (32)	20,875 (30)
Social Services	14,516(38)	15,414(37)	19,120(39)	21,539 (36)	25,473 (37)
Grants-in-aid and contributions	102	136(1)	145	293	424(1)
11. Capital Expenditure	5,762	3,935	3,716	6,908	6,863
Plan	4,191(73)	5,067(129)	4,837(130)	6,624 (96)	6,559 (96)
Non-plan	1,571(27)	(-)1,132 (-29)	(-) 1,121 (-30)	284 (4)	304 (4)
General Services	251(4)	282(7)	291(8)	460 (7)	399 (6)
Economic Services	4,065(71)	1,829(46)	1,527(41)	4,908 (71)	4,877 (71)
Social Services	1,446(25)	1,824(46)	1,898(51)	1,540 (22)	1,587 (23)
12. Disbursement of Loans and Advances	522	776	843	13,250	4,515
13. Total (10+11+12)	44,356	46,598	53,677	79,394	79,781
14. Repayments of Public Debt	5,951	7,968	8,227	7,215	5,276
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,825(98)	7,800(98)	8,073(98)	7,039 (98)	5,090 (96)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	
Loans and Advances from Government of India	126(2)	168(2)	154(2)	176 (2)	186 (4)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	50,307	54,566	61,904	86,609	85,057
17. Contingency Fund disbursements	-	-	-	63	80
18. Public Accounts disbursements	21,074	24,560	25,609	28,650	29,276
19. Total disbursement by the State (16+17+18)	71,381	79,126	87,513	1,15,322	1,14,413

	2012-13	2013-14	2014-15	2015-16	2016-17
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-4,438)	(-) 3,875	(-) 8,319	(-)11,679	(-)15,906
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-)10,362	(-) 8,314	(-) 12,586	(-)31,479	(-)26,285
22. Primary Deficit (-)/surplus (+) (21+23))	(-)5,618	(-) 2,464	(-) 5,658	(-)23,195	(-)15,743
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4,744	5,850	6,928	8,284	10,542
24. Financial Assistance to local bodies etc.	4,648	4,540	6,106	10,766	12,647
25. Ways and Means Advances (WMA)/Overdraft availed (days)	347(12)	109 (4)	-	0	0
26. Interest on WMA/Overdraft	0.78	0.03	-	0	0
27. Gross State Domestic Product (GSDP) ¹⁰	3,47,032	4,00,662	4,37,462	4,85,184	5,47,396
28. Outstanding Fiscal liabilities (year end)	64,818	76,263	88,446	1,20,718	1,46,371
29. Outstanding guarantees including interest and guarantee fee (year end)	21,124	27,309	30,389	16,886	8,260
30. Number of incomplete projects	14	40	14	18	14
31. Capital blocked in incomplete projects (₹ in crore)	48	398	62.19	98.65	199.17
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.068	0.064	0.063	0.064	0.062
Own Non-Tax Revenue/GSDP	0.013	0.012	0.011	0.010	0.011
Central Transfers/GSDP	0.009	0.008	0.008	0.011	0.012
II Expenditure Management					
Total Expenditure/GSDP	0.128	0.116	0.123	0.164	0.146
Total Expenditure/Revenue Receipts	1.319	1.226	1.316	1.669	1.520
Revenue Expenditure/Total Expenditure	0.858	0.899	0.915	0.746	0.857
Expenditure on Social Services/Total Expenditure	0.360	0.370	0.392	0.291	0.339
Expenditure on Economic Services/Total Expenditure	0.352	0.313	0.272	0.297	0.323
Capital Expenditure/Total Expenditure	0.130	0.084	0.069	0.087	0.086
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.124	0.078	0.064	0.081	0.081
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-0.013	-0.010	-0.019	-0.024	-0.029
Fiscal deficit/GSDP	-0.030	-0.021	-0.029	-0.065	-0.048
Primary Deficit (surplus) /GSDP	-0.016	-0.006	-0.013	-0.048	-0.029
Revenue Deficit/Fiscal Deficit	0.428	0.466	0.661	0.371	0.605
Primary Revenue Balance/GSDP	-0.018	-0.016	-0.025	-0.031	-0.032
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.19	0.19	0.20	0.25	0.27
Fiscal Liabilities/RR	1.927	2.006	2.168	2.538	2.788
V Other Fiscal Health Indicators					
Return on Investment	7.05	6.49	5.80	15.89	5.89
Balance from Current Revenue (₹ in crore)	3,741	4,406	1,161	4,510	3,614
Financial Assets/Liabilities	0.75	0.74	0.68	0.67	0.62

10

GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

Appendix 1.5 Part A

(Reference: Paragraph 1.1.1; Page 2)

Abstract of receipts and disbursements for the year 2016-17

(₹ in crore)

	Receipts			Disbursements			
	2015-16	2016-17		2015-16	2016-17		Total
				Non-plan	Plan		
Section A: Revenue							
I. Revenue Receipts	47,556.55		52,496.82	59,235.70	46,284.16	22,119.27	68,403.43
Tax Revenue	30,929.09	34,025.68		18,713.33	21,447.06	183.73	21,630.79
Non-Tax Revenue	4,752.48	6,196.09		21,538.86	11,865.44	13,608.05	25,473.49
State's share of Union Taxes	5,496.22	6,597.47		9,916.53	6,920.11	4,140.29	11,060.40
Non-Plan Grants	3,744.39	3,078.49		2,489.70	1,126.04	1,674.19	2,800.23
Grants for State Plan Schemes	2,268.18	2,327.52		3,642.18	2,041.04	2,475.56	4,516.60
Grants for Central and Centrally Sponsored Plan Schemes	366.19	271.57		105.17	46.46	84.15	130.61
				333.60	149.36	415.33	564.69
				306.50	197.19	129.17	326.36
				4,736.56	1,376.89	4,689.36	6,066.25
				8.62	8.35	-	8.35
				18,690.36	12,547.72	8,327.49	20,875.21
				2,295.14	1,004.16	1,515.24	2,519.40
				1,850.67	971.46	1,920.61	2,892.07
				1,405.38	1,052.18	359.54	1,411.72
				10,219.92	6,611.72	3,903.26	10,514.98
				94.78	51.80	298.00	349.80
				2,595.18	2,650.55	169.29	2,819.84
				33.53	9.61	17.08	26.69
				195.76	196.24	144.47	340.71
				293.15	423.94		423.94
II. Revenue Deficit carried over to Section B	11,679.15		15,906.61				
Total Section A	59,235.70		68,403.43	59,235.70	46,284.16	22,119.27	68,403.43
Section B – Others							
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	6,507.52		6,217.73				
IV. Miscellaneous Capital Receipt	29.98		26.27	6,908.33	304.30	6,558.80	6,863.10
				460.56		399.37	399.37
				1,539.99		1,586.41	1,586.41
				202.16		141.75	141.75
				35.20		244.19	244.19
				1,133.51		1,009.90	1,009.90
				2.24		3.07	3.07
				57.45		79.39	79.39
				109.43		108.11	108.11

Receipts				Disbursements				
2015-16		2016-17		2015-16		2016-17		
				Non-plan		Plan		Total
				Economic Services	4,907.78	304.30	45,73.02	4,877.32
				Agriculture and allied activities	400.90	304.23	108.85	413.08
				Irrigation and Flood Control	876.21	-	926.31	926.31
				Energy	1,597.50	-	1,894.73	1,894.73
				Industry and Minerals	0.01	-	2.20	2.20
				Transport	2,011.21	0.07	1,588.33	1,588.40
				Science & Technology	-	-	14.00	14.00
				General Economic Services	21.95	-	38.60	38.60
V. Recoveries of Loans and Advances	328.28		973.23	V. Loans and Advances disbursed	13,250.29	68.93	4,445.98	4,514.91
From Power Projects	61.94	68.09		For Power Projects	12,266.83	-	3,647.08	3,647.08
From Government Servants	244.48	866.64		To Government Servants	275.20	68.93	-	68.93
From others	21.86	38.50		To others	708.26	-	798.90	798.90
VI Revenue Surplus brought down	-	-		VI. Revenue Deficit brought down	11,679.15			15,906.61
VII. Public Debt Receipts	37,998.43		28,169.52	VII. Repayment of Public Debt	7,214.68			5,275.84
External debt				External debt				
Internal Debt other than Ways and Means Advances and Overdraft	37,901.19	28,046.26		Internal debt other than Ways and Means Advances and Overdraft	7,038.54	5,089.52		
Net transaction under Ways and Means Advances				Net transaction under Ways and Means Advances	--	--		
Loans and Advances from Central Government	97.24	123.26		Repayment of Loans and Advances to Central Government	176.14	186.32		
VIII. Appropriation to contingency fund	63.22		80.14	VIII. Appropriation to contingency fund	63.22			80.14
IX. Amount transferred from contingency fund	29,055.78		32,107.64	IX. Expenditure from contingency fund	28,649.81			29,275.67
X. Public Accounts Receipts	2,967.99	3,034.08		X. Public Account Disbursements	1,919.35	1,919.20		
Small Savings, Provident Fund, etc.	698.81	1,593.64		Small Savings, Provident Funds, etc.	1,709.62	48.91		
Reserve Funds	562.53	848.36		Reserve Funds	544.51	731.54		
Suspense and Miscellaneous	7,193.95	7,134.20		Suspense and Miscellaneous				
Remittances	17,632.50	19,497.36		Remittances	7,213.10	7,076.54		
Deposits and Advances				Deposits and Advances	17,263.23	19,499.48		
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	6,217.73			5,658.26
				Cash in Treasuries and Local Remittances	0.54	0.54		
				Deposits with Reserve Bank	-733.94	426.19		
				Departmental Cash Balance including Permanent Advances, etc.	2.79	3.04		
				Cash Balance Investment	4,173.12	2,554.85		
				Earmarked investments	2,775.22	2,673.64		
Total - Section B	73,983.21	67,574.53	Total	73,983.21				67,574.53

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 29)
Summarised financial position of the State Government as on 31 March 2017
 (₹ in crore)

As on 31 March 2016	Liabilities		As on 31 March 2017
99,660.13		Internal Debt	1,22,616.87
	65,818.85	Market Loans bearing interest	81,177.82
	2.28	Market Loans not bearing interest	2.28
	0.62	Loans from Life Insurance Corporation	0.25
	20,587.10	Loans from other Institutions, etc.	29,132.29
	13,251.28	Special Securities issued to the National Small Saving Fund of the Central Government	12,304.23
2,048.92		Loans and Advances from Central Government	1,985.86
		Pre 1984-85 Loans	
	45.28	Non-plan Loans	43.51
	1,997.30	Loans for State Plan Schemes	1,942.35
	-	Loans for Central Plan Schemes	-
	6.34	Loans for Centrally Sponsored Plan Schemes	-
200.00		Contingency Fund	200.00
12,206.32		Small Savings, Provident Funds, etc.	13,321.20
6,415.6		Deposits	6,413.48
3,162.71		Reserve Funds	4,707.44
-		Suspense & Misc. Balances	-
124.20		Remittance balance	181.86
1,23,817.88			1,49,426.71
As on 31 March 2016	Assets		As on 31 March 2017
59,024.03		Gross Capital Outlay on Fixed Assets	65,860.86
	9,372.44	Investments in shares of Companies, Corporations, etc.	11,371.42
	49,651.59	Other Capital Outlay	54,489.44
17,494.30		Loans and Advances	21,035.98
	13,230.51	Loans for Power Projects	16,809.50
	3,414.28	Other Development Loans	4,174.68
	849.51	Loans to Government Servants and miscellaneous loans	51.80
0.72		Advances	0.72
175.97		Suspense and Miscellaneous Balances	59.15
-		Remittance Balances	-
6,217.73		Cash	5,658.26
	0.54	Cash in Treasuries and Local Remittances	0.54
	-733.94	Deposits with Reserve Bank	426.19
	2.68	Departmental cash balances	2.92
	0.11	Permanent advances	0.12
	4,173.12	Cash Balance Investment	2,554.85
	2,775.22	Reserve Fund Investment	2,673.64
40,905.13		Deficit on Government Accounts	56,811.74
	11,679.15	(i) Revenue Surplus/deficit of the Current year	15,906.61
	29,225.98	(ii) Accumulated deficit up to preceding year	40,905.13
1,23,817.88		Total	1,49,426.71

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 ₹ 7.77 crore (net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2017. The difference is under reconciliation (August 2017).

Appendix 1.6

(Reference: Paragraph 1.1.1; Page 2)

Statement of assessment/projections under 14th Finance Commission and
Mid-Term Fiscal Policy Statement for the year 2016-17

(₹ in crore)

Particulars	Assessment by FFC	Projections in MTFPS
Own tax revenue	47,024	40,199.51
Own non-tax revenue	4,308	8,308.45
Own revenue receipts	51,332	48,507.96
Non-plan revenue expenditure	-	48,482.76
Plan revenue expenditure	-	26,753.12
Total revenue expenditure	50,334	75,235.88
Salaries		19,311.19
Interest payment	8,934	10,490.04
Pension	5,445	5,640.00
Subsidies – Power	-	6,800.00
Revenue Surplus (-)/Deficit(+)	(-)8,252	(+) 12,280.35
Fiscal deficit	3.25% of GSDP	4.27% of GSDP
Outstanding debt	19.91% of GSDP	23.96% of GSDP (1,40,831.23)

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 27)

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 2016-17)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	39.43	11.97	2012-13
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh	10.89	35.32	2014-15
3.	Haryana Power Generation Corporation Limited	2,859.86	247.19	2015-16
4.	Uttar Haryana Bijli Vitran Nigam Limited	2,717.87	15,873.06	2015-16
5.	Dakshin Haryana Bijli Vitran Nigam Limited	2,065.37	13,190.61	2015-16
6.	Haryana Financial Corporation	201.98	105.22	2015-16
7.	Haryana Minerals Limited	0.24	12.40	2014-15
8.	Yamuna Coal Company Private Limited	0.01	0.37	2015-16
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	122.76	2014-15
10.	Haryana Mass Rapid Transport Corporation Limited	0.51	0.16	2015-16
11.	Haryana Concast Limited	-	27.18	1997-98
12.	Haryana Medical Services Limited	5.00	1.50	2014-15
Total		7,903.70	29,627.74	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 27)

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)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
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)	2007-08	17.97	21.59	0.09	0.01	7.24	1.74	1.43	3.17	14.68
4.	Food and Supply (Grain Supply Scheme)	2014-15	6,636.74	6,484.79	-	-	6,663.65	26.91	229.88	256.79	3.96
5.	Transport Department Haryana Roadways	2010-11	774.86	726.80	502.76	8.34	713.81	(-)295.54	28.00	(-)267.54	-
Total			7,430.39	7,234.86	502.85	8.35	7,386.40	(-) 266.77	259.31	(-)7.46	-

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 27)

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/Status
1.	Metro Extension from Mundka to Bahadurgarh	HMRTLL	2,028.96 (Haryana share to ₹ 787.96 crore)		February 2013	March 2016, Delay due to land issues and issues with NHAI
2.	Jhajjar Power Transmission Project.	HVPNL	382.00	DBFOT	-	12 March 2012 Project has been completed
3.	Metro link from Sikander Pur station to NH-8 Gurgaon	HMRTLL	1,088.00	BOT	-	14 November 2013 Project has been completed
4.	Metrolink from Sikander Pur to Sector 56 Gurgaon	HMRTLL	2,143.00	DBFOT	-	31 March 2017 Project has been completed
5.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSI IDC	1,863.00	BOT (Annuity)	August 2016	February 2019. Manesar-Palwal section has been completed and open for Public in April, 2016. Kundli-Manesar section awarded to M/s Kundli Manesar Expressway Ltd. (100 per cent subsidiary of M/s Essel Infoprojects Ltd.) on BOT (Annuity) basis. was executed on the item rate mode and has been thrown open to traffic in April, 2016.
6.	Development of Integrated Solid Waste Management (Collection, Transportation, Processing & Disposal) for Faridabad Cluster.	Urban Local Bodies	330.00	DBFO&M	--	Project has been awarded to M/s Ecogreen Energy Pvt. Ltd. on 14 August 2017 Door to door collection of solid waste would commence within 4 months and entire project area within the next 6 months. Power Plant will be constructed within 24 months from the date of signing of agreement.
7.	Radiological Services	Health	Nil	DFO & M	July 2014 for District Hospitals	Services are started in 10 districts and in pipe line in 3 districts hospitals
8.	Haemodialysis Services.	Health	Nil	DFO & M	December 2015 for 14 District Hospitals	Services are started in 6 districts hospitals and in pipeline in 8 districts hospitals
9.	Cath Lab Services	Health	Nil	DFO & M	March 16 for 4 district Hospitals	Project is in pipeline and likely to start from November 2017
10.	Development of 2 laning with paved shoulder of Ferozepur Jhirka Biwan Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll) 23.06.2016	--	Project has been offered to M/s Gawar construction Ltd. Gurgaon for concession period of 12 years on 23 June 2016. Approximately 92 per cent progress has been achieved as on 25 August 2017
11.	Upgradation of 1396 Govt. ITI's	Industrial Training Deptt Haryana	130.00	--	2007 to 2012	2018-19 as per new approved IDP (Institute Development Plan 2018-19)
12.	Construction of Gurgaon Recreation Park.	HSI IDC	230.00	Joint Venture	2 June 2000	70 per cent of the project completed. 50 per cent of the Hotel block made operational in September 2011
Total			8,288.96			

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 42)

Details of expenditure incurred without provision during 2016-17

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure	
1	06- Finance, 2075- Miscellaneous General Services	0.31	800- Other Expenditure, 93- Reserve with Finance department for unforeseen expenditure	
2	14- Urban Development, 4217- Capital Outlay on Urban Development	0.92	60-Other Urban Development Schemes 51- construction, 92- Stimulus Package for Irrigation	
3	24-Irrigation 2700- Major Irrigation	0.30	01-Multi Purpose River Project (Commercial), 001-Direction & Administration, 93-Chief Engineer	
4		2.72	02-Western Jamuna Canal Project (Commercial), 001- Direction & Administration, 93-Chief Engineer	
5		0.22	03-Gurgaon Canal Project, 001-Direction & Administration, 91- Executive Engineer	
6		0.18	04-Loharu Canal Project, 001-Direction & Administration, 91- Executive Engineer	
7		0.18	05- Jawaharlal Nehru Project, 001-Direction & Administration, 89- Special Revenue	
8		1.49	05- Jawaharlal Nehru Project, 001-Direction & Administration, 91- Executive Engineer	
9		0.12	05- Jawaharlal Nehru Project, 001-Direction & Administration, 93- Chief Engineer	
10		1.16	18- Non Commercial Irrigation Projects, 001-Direction & Administration, 89- Special Revenue	
11		5.07	80- General, 001-Direction & Administration, 89- Special Revenue	
12		68.23	80- General, 001-Direction & Administration, 91- Executive Engineer	
13		5.09	80- General, 001-Direction & Administration, 92- Superintending Engineer	
14		0.14	80- General, 001-Direction & Administration, 94- Pensionary Charges	
15		4700-Capital Outlay on Major Irrigation	0.18	13- Modernisation and Lining of Canal Systems, 001-Direction & Administration, 88- Pensionary Charges
16			16.56	13- Modernization and Lining of Canal Systems, 001-Direction & Administration, 89-Special Revenue
17	86.63		13-Modernisation and Lining of Canal Systems, 001-Direction & Administration, 91-Executive Engineer	
18	4.44		13-Modernisation and Lining of Canal Systems, 001-Direction & Administration, 92-Superintending Engineer	
19	5.90		13-Modernisation and Lining of Canal Systems, 001-Direction & Administration, 93-Chief Engineer	
20	0.53		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 89-Special Revenue	
21	2.76		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 91- Executive Engineer	
22	0.14		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 92- Superintending Engineer	
23	0.19		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 93- Chief Engineer	
24	2.97		15-Lining of Channels, 001-Direction & Administration, 91-Executive Engineer	
25	0.57		15-Lining of Channels, 001-Direction & Administration, 89- Special Revenue	
26	0.15		15-Lining of Channels, 001-Direction & Administration, 92-Superintending Engineer	
27	0.20		15-Lining of Channels, 001-Direction & Administration, 93-Chief Engineer	

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure
28	4700-Capital Outlay on Major irrigation	4.97	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 89-Special Revenue
29		25.98	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 91-Executive Engineer
30		1.33	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 92-Superintending Engineer
31		1.77	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 93-Chief Engineer
32	4701- Capital Outlay on Medium Irrigation	2.19	06- New Minor for Equitable Distribution of Water, 001-Direction & Administration, 89-Special Revenue
33		15.27	06- New Minor for Equitable Distribution of Water, 001-Direction & Administration, 91-Executive Engineer
34		1.28	06- New Minor for Equitable Distribution of Water, 001-Direction & Administration, 93-Chief Engineer
35		0.92	06- New Minor for Equitable Distribution of Water, 001-Direction & Administration, 92-Superintending Engineer
36		0.13	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 88-Pensionary Charges
37		10.25	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 89-Special Revenue
38		70.21	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 91-Executive Engineer
39		4.30	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 92-Superintending Engineer
40		5.99	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 93-Chief Engineer
41		0.13	23-Development of Water Bodies in the State, 001-Direction & Administration, 89-Special Revenue
42		0.89	23-Development of Water Bodies in the State, 001-Direction & Administration, 91-Executive Engineer
43		1.46	80-General, 001-Direction & Administration, 89-Special Revenue
44		10.01	80-General, 001-Direction & Administration, 91-Executive Engineer
45		0.61	80-General, 001-Direction & Administration, 92-Superintending Engineer
46		0.85	80-General, 001-Direction & Administration, 93-Chief Engineer
47		4711-Capital Outlay on Flood Control Projects	0.15
48	9.31		01-Flood Control, 001-Direction & Administration, 89-Special Revenue
49	72.35		01-Flood Control, 001-Direction & Administration, 91-Executive Engineer
50	3.47		01-Flood Control, 001-Direction & Administration, 92-Superintending Engineer
51	5.04	01-Flood Control, 001-Direction & Administration, 93-Chief Engineer	
52	36 Home, 2055-Police	0.32	109- District Police, 97- Special Mahila Police Volunteers
53	40- Energy & Power, 2801- Power	342.00	05-Transmission & Distribution, 800 Other Expenditure, 95- Grant/Assistance to Haryana DISCOMS under UDAY, 97- Grant-in-aid to HVPNL
54	45- Loans & Advances by State Government, 6801- Loans for Power Projects	513.00	205-Transmission & Distribution, 92- Loans to Haryana DISCOMs under UDAY scheme, 97- Loans to HVPNL
Total		1,311.53	

Appendix 2.2

(Reference: Paragraph 2.3.3; Page 43)

Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/Excess	Surrender
Revenue (Voted)							
1	4-Revenue	1,069.65	675.21	1,744.86	1,526.06	(-) 218.80	209.82
2	6-Finance	5,713.96	358.32	6,072.28	5,724.64	(-) 347.64	350.77
3	7-Planning and Statistics	455.62	0.00	455.62	172.45	(-) 283.17	277.81
4	8-Buildings and Roads	1,344.47	0.00	1,344.47	1,190.33	(-) 154.14	203.64
5	9-Education	12,865.22	912.00	13,777.22	10,340.86	(-) 3,436.36	3,437.69
6	11-Sports and Youth Welfare	313.13	107.65	420.78	314.94	(-) 105.84	104.88
7	13-Health	3,338.69	56.78	3,395.47	2,800.09	(-) 595.38	408.73
8	15-Local Government	3,549.11	0.00	3,549.11	2,669.34	(-) 879.77	877.09
9	19-Welfare of SCs, STs, Other BCs and Minorities	662.52	115.96	778.48	564.69	(-) 213.79	214.88
10	21-Women and Child Development	1,096.79	20.00	1,116.79	747.91	(-) 368.88	367.22
11	23-Food and Supplies	368.19	453.80	821.99	706.38	(-) 115.61	115.09
12	24-Irrigation	1,867.32	0.00	1,867.32	1,355.20	(-) 512.12	283.50
13	25-Industries	706.73	0.00	706.73	270.44	(-) 436.29	436.26
14	27-Agriculture	1,937.05	0.00	1,937.05	1,110.14	(-) 826.91	880.26
15	28-Animal Husbandry & Dairy Development	716.29	0.00	716.29	605.46	(-) 110.83	109.92
16	32-Rural and Community Development	3,070.22	600.06	3,670.28	3,303.38	(-) 366.90	365.67
17	34-Transport	2,176.42	1.91	2,178.33	1,894.39	(-) 283.94	278.95
18	36-Home	3,565.71	54.12	3,619.83	3,236.75	(-) 383.08	91.52
19	38-Public Health and Water Supply	1,890.77	0.00	1,890.77	1,734.20	(-) 156.57	174.56
20	40-Energy & Power	10,741.66	0.00	10,741.66	10,534.65	(-) 207.01	206.86
	Total	57,449.52	3,355.81	60,805.33	50,802.30	(-) 10,003.03	9,395.12
Capital (Voted)							
21	8-Buildings and Roads	3,609.09	112.66	3,721.75	1,996.38	(-) 1,725.37	1,776.55
22	13-Health	510.00	0.00	510.00	183.80	(-) 326.20	326.20
23	23-Food and Supplies	9,843.87	0.00	9,843.87	7,956.32	(-) 1,887.55	2,075.03
24	34-Transport	260.75	0.00	260.75	111.17	(-) 149.58	149.40
25	38-Public Health and Water Supply	1,217.60	34.60	1,252.20	941.70	(-) 310.50	339.62
26	45-Loans and Advances	4,729.39	61.96	4,791.35	4,514.91	(-) 276.44	2,386.18
	Total	20,170.70	209.22	20,379.92	15,704.28	(-) 4,675.64	7,052.98
Capital (Charged)							
27	Public Debt charged	9,677.50	0.00	9,677.50	5,275.84	(-) 4,401.66	4,397.91
	Total	9,677.50	0.00	9,677.50	5,275.84	(-) 4,401.66	4,397.91
	Grand Total	87,297.72	3,565.03	90,862.75	71,782.42	(-) 19,080.33	20,846.01

Appendix 2.3

(Reference: Paragraph 2.3.5; Page 45)

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

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Saving out of Provisions
Revenue (Voted)					
1	1-Vidhan Sabha	69.72	1.96	66.12	5.56
2	3-General Administration	244.23	12.93	235.37	21.79
3	5-Excise and Taxation	204.84	12.50	182.22	35.12
4	9-Education	12,865.22	912.00	10,340.86	3,436.36
5	10-Technical Education	421.42	50.00	373.23	98.19
6	13-Health	3,338.69	56.79	2,800.09	595.39
7	18-Industrial Training	278.37	4.30	230.00	52.67
8	19-Welfare of SCs, STs, Other BCs and Minorities	662.52	115.96	564.69	213.79
9	20-Social Security and Welfare	4,199.94	33.47	4,189.01	44.40
10	21-Women and Child Development	1,096.79	20.00	747.91	368.88
11	29-Fisheries	47.77	4.88	44.85	7.80
12	34-Transport	2,176.42	1.91	1,894.39	283.94
13	36-Home	3,565.71	54.12	3,236.75	383.08
14	37-Elections	50.75	4.85	44.36	11.24
15	41-Electronics & IT	86.04	2.65	58.02	30.67
16	42-Administration of Justice	495.38	16.79	458.99	53.18
17	43-Prisons	218.87	7.35	199.77	26.45
Total		30,022.68	1,312.46	25,666.63	5,668.51
Revenue (Charged)					
18	3-General Administration	10.62	1.51	10.27	1.86
19	42-Administration of Justice	114.09	2.43	106.62	9.90
Total		124.71	3.94	116.89	11.76
Capital (Voted)					
20	8-Buildings and Roads	3,609.09	112.66	1,996.38	1,725.37
21	20-Social Security and Welfare	0.92	6.00	0.92	6.00
22	35-Tourism	66.81	5.27	36.45	35.63
23	38-Public Health and Water Supply	1,217.60	34.60	941.70	310.50
24	45-Loans and Advances	4,729.39	61.96	4,514.91	276.44
Total		9,623.81	220.49	7,490.36	2,353.94
Grand Total		39,771.20	1,536.89	33,273.88	8,034.21

Appendix 2.4
(Reference: Paragraph 2.3.6; Page 45)
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	1	Vidhan Sabha	2011- Parliament/State/ Union Territory Legislatures 02-State/Union Territory Legislatures 103-Legislative Secretariat 98- Establishment Expenses	(O) 39.12 (S) 1.96 (R) 7.97 49.05	46.93	(-) 2.12
2	2	Governor & Council of Ministers	2013- Council of Ministers 105- Discretionary grant by Ministers	(O) 95.98 (S) 8.06 (R) (-) 5.02 99.02	97.76	(-) 1.26
3	3	General Administration	2051- Public Service Commission 103- Staff Selection Commission 99- Establishment	(O) 31.02 (S) 7.26 (R) 0.21 38.49	35.84	(-) 2.65
4			2052- Secretariat General Services 090- Secretariat 99- Chief Secretary 98- Establishment Expenses	(O) 75.60 (S) 2.31 (R) (-) 2.91 75.00	72.21	(-)2.79
5	4	Revenue	2052- Secretariat General Services 099- Board of Revenue 99- Revenue Department 98 -Establishment Expenses	(O)30.25 (R) 1.98 32.23	29.36	(-) 2.87
6	7		2235-Social Security & Welfare 01- Rehabilitation 200- Other Relief Measures 99- Financial Assistance /gratuity /Relief/ Compensation for damage properties due to Manmade/Natural Disaster in Rural Area	(O) - (S) 11.44 (R) 0.56 12.00	--	(-)12.00
7			2245- Relief on account of Natural Calamities 01- Drought 101- Gratuitous Relief 98- Supply of seeds, fertilizers and agriculture implements	(O) 14.00 (R) (-) 3.26 10.74	--	(-) 10.74
8			2245- Relief on account of Natural Calamities 01- Drought 102- Drinking Water Supply 51- NA	(O) 15.00 (R) (-) 1.80 13.20	7.11	(-) 6.09
9			2245- Relief on account of Natural Calamities 05- State Disaster Response Fund 101- State Disaster Response Fund 98- Grant-in-aid for Capacity Building under State Disaster Response Fund (SDRF)	(O) - (R)5.36 5.36	2.98	(-) 2.38
10	11		2245- Relief on account of Natural Calamities 05- State Disaster Response Fund 101- State Disaster Response Fund 99- State Contribution	(O)323.00 (S)347.50 (R) (-)27.25 643.25	995.21	351.96
11			2245- Relief on account of Natural Calamities 80-General 800- Other Expenditure 96- Cash Doles for Pest Attack, Landslide/ Cloud Burst etc.	(O) 9.05 (S) 282.10 (R) 28.42 319.57	25.13	(-) 294.44
12			2245- Relief on account of Natural Calamities 80-General 800- Other Expenditure 99- Hail Storm /Cold Wave/Frost Relief	(O) 60.50 (S) 20.00 (R) (-) 26.83 53.67	25.04	(-) 28.63

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
13			2071- Pension & other Retirement Benefits 01- Civil 101- Superannuation & Retirement Allowances 51- NA	(O) 3,467.16 (S) 357.90 (R) (-) 92.54 3,732.52	3,735.82	3.30
14	7	Planning & Statistics	3451- Secretariat Economic Services 101- Niti Aayog 98- Field Staff	(O) 11.33 (R) 2.25 13.58	9.58	(-) 4.00
15	8	Buildings and Roads	2059-Public Works 053- Maintenance & Repairs 99- Maintenance & Repairs	(O) 70.00 (R) 16.28 86.28	87.79	1.51
16			3054- Roads and Bridges 03- State Highways 337-Road Works 51- NA	(O)50.15 (R)(-) 4.01 46.14	47.29	1.15
17			3054- Roads and Bridges 04- District & Other Roads 337- Road Works 98- Rural Roads	(O) 528.15 (R) (-) 62.77 465.38	470.22	4.84
18			3054- Roads and Bridges 04- District & Other Roads 337- Road Works 99- District Roads	(O) 40.11 (R) (-) 7.64 32.47	39.81	7.34
19			3054- Roads and Bridges 80-General 797- Transfer to / from Reserve Fund/ Deposit Account 99- Transfer from CRF Inter Account Transfer	(O) 100.00 (R) (-) 4.18 95.82	167.34	71.52
20			4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99- District Administration	(O) 140.00 (R) (-) 102.28 37.72	38.88	1.16
21			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 64- Construction of MLA Flats	(O) 17.00 (R) (-) 10.60 6.40	7.70	1.30
22			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 98- Administration of Justice	(O) 51.70 (R) (-)13.45 38.25	39.71	1.46
23			4202- Capital Outlays on Education Sports Art & Culture 203- University & Higher Education 99- College Building	(O) 112.50 (R) (-) 15.57 96.93	98.10	1.17
24			4210- Capital Outlays on Medical & Public Health 03- Medical Education Training & Research 101 Ayurveda 92- Construction / Repair of Government Ayurvedic /Unani /Homeopathic Dispensaries	(O) 0.40 (R) (-) 0.40	1.71	1.71
25		4235- Capital Outlay on Social Security & Welfare 02- Social Welfare 101- Welfare of Handicapped 98- G.I.B Panipat (Boys /Girls)	(O) 9.00 (R) (-) 7.11 1.89	3.12	1.23	
26		4250-Capital Outlay on other Social Services 789-Special Component Plan for Scheduled Castes 98-Training Buildings for Scheduled Caste Wings	(O) 17.50 (R) 9.85 27.35	24.44	(-) 2.91	
27		4250- Capital Outlays on Other Social Services 800-Other Expenditure 94-Creation of Infrastructure of Development of Industrial Trainings	(O)42.00 (R) (-) 7.38 34.62	39.82	5.20	

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
28			5054-Capital Outlay on Roads and Buildings 03 - State Highways 101- Bridges 81- Construction of Bridges in Haryana State 99- Construction of Bridges and Railway Over Bridges under State Scheme	(O) 15.00 (R) (-) 5.71 9.29	16.40	7.11
29			5054- Capital Outlay on Roads and Buildings 337-Road Works 88- Construction of Roads in Haryana State 99- Construction Strengthening/ widening and Improvement of Roads for State Scheme	(O) 140.00 (R) (-) 60.15 79.85	91.25	11.40
30			5054- Capital Outlay on Roads and Buildings 04-District & Other Roads 101- Bridges 84 Construction of Bridges & Railway Over Bridges in Haryana State 99- Construction of Bridges and Railway Over Bridges under State Scheme	(O) 100.00 (R) (-) 43.08 56.92	69.74	12.82
31			5054- Capital Outlay on Roads and Buildings 04-District & Other Roads 789- Special Component Plan for Scheduled Caste 99- Construction/widening & Strengthening and Special repair of Roads in the Scheduled Caste Population area 98- NABARD Contribution	(O) 124.00 (R) (-) 48.25 75.75	81.45	5.70
32			5054- Capital Outlay on Roads & Buildings 80- General 800- Other Expenditure 99- Research (Ch)	(O) 25.00 (R) 8.00 33.00	34.98	1.98
33	9	Education	2202-General Education 101-Govt. Primary Schools 98-Middle Education Classes VI to VIII 98-Establishment Expenses	(O) 2,638.43 (R) (-) 451.32 2,187.11	2,188.44	1.33
34	10	Technical Education	2203- Technical Education 102- Assistance to Universities for Technical Education 95- Vishvakarma Skill University at Village Dudhola Distt Palwal	(O) - (S) 5.00 (R) 1.50 6.50	1.50	(-)5.00
35			2203- Technical Education 102- Assistance to Universities for Technical Education 96- State University of Performing and Visual Arts Rohtak	(O) 10.00 (S) 10.00 (R) 10.00 30.00	20.00	(-)10.00
36			2203- Technical Education 102- Assistance to Universities for Technical Education 99- Guru Jambheshwar University of Science and Technology Hissar	(O) 10.00 (S) 35.00 (R) 35.00 80.00	45.00	(-)35.00
37	14	Local Government	2217-Urban Development 80- General 001- Direction & Administration 97- Local Bodies (Elections)	(O) 0.96 (R)0.90 1.86	0.77	(-) 1.09
38	15	Local Government	2217-Urban Development 80-General 192-Assistance to Municipal Committee/Councils 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committee/Council	(O) 286.00 (R) (-) 196.58 89.42	87.91	(-) 1.51

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
39	17	Employment	2230- Labour Employment and Skill Development 02-Employment Services 101- Employment Services 92- Staff for Employment Exchange and unemployment allowance to educated youths	(O) 63.88 (R) (-)12.98 50.90	49.81	(-)1.09
40	18	Industrial Training	2230- Labour Employment and Skill Development 003- Training of Craftsmen & Supervisors 99- Industrial Training Institute	(O) 104.08 (R) (-) 13.49 90.59	88.96	(-)1.63
41	20	Social Security & Welfare	2235- Social Security & Welfare 02- Social Welfare 001- Direction & administration 99- Staff for headquarters (SJE) 98- Establishment expenses	(O) 6.74 (R) 1.25 7.99	5.73	(-) 2.26
42			2235- Social Security & Welfare 60- Other Social Security & Welfare 102-Pension Under Social Security Scheme 99- Pension to Aged, Physically Handicapped and Destitute Women & Widows Staff at District level 98- Establishment expenses	(O) 18.56 (R) (-) 1.22 17.34	15.90	(-) 1.44
43	21	Women & Child Development	2236- Nutrition 02- Distribution of Nutritious Food & Beverages 101- Special Nutrition Programmes 95- Supplementary Nutrition Programme	(O)252.00 (R)(-) 145.98 106.02	104.97	(-) 1.05
44	23	Food Supplies	4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 98-Establishment Cost Chargeable	(O) 157.36 (R) (-) 18.86 138.50	326.61	188.11
45	24	Irrigation	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue	(O) 23.71 (R) (-)3.70 20.01	1.17	(-)18.84
46			2700-Major Irrigation 01-Multi Purpose River project (Commercial) 001-Direction and Administration 91- Executive Engineer	(O)92.42 (R) (-)15.01 77.41	5.13	(-)72.28
47			2700-Major Irrigation 01-Multi Purpose River project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O)3.15 (R) (-)0.91 2.24	0.22	(-) 2.02
48			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 89-Special Revenue	(O)47.75 (R) (-)10.13 37.62	4.17	(-)33.45
49			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 91-Executive Engineer	(O) 351.50 (R) (-) 62.19 289.31	35.14	(-)254.17
50			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O) 23.07 (R) (-) 5.14 17.93	1.74	(-)16.19
51			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O)36.00 (R) (-) 1.34 34.66	117.28	82.62
52			2700-Major Irrigation 04-Loharu Canal Project 800-Other Expenditure 98-Energy Charges	(O) 29.00 (R) (-)5.41 23.59	18.81	(-)4.78

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
53			2700-Major Irrigation 05-Jawahar Lal Nehru Project 800-Other Expenditure 98-Energy Charges	(O) 180.00 (R) (-)45.41 134.59	55.53	(-)79.06
54			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 91-Executive Engineer	(O) 48.26 (R) (-)6.67 41.59	10.49	(-)31.10
55			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 92-Superintending Engineer	(O)4.70 (R) (-)1.67 3.03	0.56	(-)2.47
56			2700- Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 93-Chief Engineer	(O) 4.93 (R) (-)1.49 3.44	0.90	(-)2.54
57			2700- Major Irrigation 80- General 001-Direction & Administration 93- Chief Engineer	(O) 37.25 (R) (-)7.41 29.84	7.87	(-)21.97
58			2700-Major Irrigation 80- General 800-Other Expenditure 98-Improvement Upgradation Operation & Maintenance	(O) 55.00 (R) (-)2.77 52.23	115.39	63.16
59			4700-Capital Outlay on Major Irrigation 13-Modernisation & Lining of Canal System 789-Special Component Plan for Scheduled Castes 99-Reh. Of Canal Network-Improvement in Construction works & rehabilitation of Water Courses in Scheduled Castes population in the State	(O)47.00 (R) (-)1.07 45.93	31.64	(-)14.29
60			4700-Capital Outlay on Major Irrigation 13-Modernisation & Lining of Canal System 800-Other Expenditure 98-Construction of Canal	(O)134.00 (R) (-)22.85 111.15	117.80	6.65
61			4700-Capital Outlay on Major Irrigation 14- Dadupur Nalvi Irrigation Project 800-Other Expenditure 98-Construction of Canal	(O)3.50 (R) (-)0.17 3.33	4.42	1.09
62			4700-Capital Outlay on Major Irrigation 15-Lining of Channels 800-Other Expenditure 98-Restoration capacity of BML	(O)7.00 (R) (-)0.95 6.05	4.70	(-)1.35
63			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 789-Special Component Plan for Scheduled Castes 99-Improvement in Construction works & rehabilitation of Water Courses in Scheduled Castes Population in the State	(O)35.00 (R) (-)14.11 20.89	7.05	(-)13.84
64			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 800-Other Expenditure 98-Construction of Canal	(O)35.00 (R) (-)10.56 24.44	37.77	13.33

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
65			4701-Capital Outlay on Medium Irrigation 06- New Minor for Equitable distribution of Water 789-Special Component Plan for Scheduled Castes 99- Improvement in New Minor for Equitable distribution of Water for Scheduled Castes Population in the State	(O)5.00 (R) (-)1.94 3.06	1.18	(-)1.88
66			4701-Capital Outlay on 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) 69.50 (R) (-)22.45 47.05	30.18	(-)16.87
67			4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98- NABARD-Construction of Canal	(O)80.50 (R) (-)25.55 54.95	62.47	7.52
68			4701-Capital Outlay on Medium Irrigation 23- Development of Water Bodies in the State 800-Other Expenditure 98-Construction of Canal	(O)10.00 (R) (-)7.78 2.22	1.17	(-)1.05
69			4711-Capital Outlay on Flood Control Projects 01-Flood Control 201- Drainage and Flood Control Projects 98- Urban Storm Water Drainage Work	(O) 20.00 (R) (-) 1.29 18.71	30.49	11.78
70			4711-Capital Outlay on Flood Control Projects 01- Flood Control 789- Special Component Plan for Scheduled Castes 99- Flood protection, Restoration and Disaster Management for Scheduled Castes Population area in the State	(O) 40.00 (R) (-) 1.95 38.05	14.11	(-) 23.94
71	27	Agriculture	2401- Crop Husbandry 109- Extension and Farmers Training 80- Scheme for Rashtriya Krishi Vikas Yojana	(O)390.00 (R) (-)272.56 117.44	170.18	52.74
72			2401- Crop Husbandry 119- Horticulture & Vegetables Crop 69- Scheme for National Horticulture Mission	(O) 141.90 (R) (-)39.29 102.61	99.64	(-) 2.97
73	30	Forest & Wild Life	2406- Forestry & Wild Life 01- Forestry 001- Direction & Administration 98- Circle /Divisional Staff	(O) 93.74 (R) (-)12.57 81.17	79.42	(-)1.75
74	34	Transport	3055- Road Transport 201- Haryana Roadways 98- B-Operations	(O) 1,624.27 (R) (-) 221.57 1,402.70	1,400.97	(-) 1.73
75	36	Home	2055-Police 115- Modernisation of Police Force 99-Purchase of Equipment	(O) 40.00 (S) 1.29 (R) (-)12.85 28.44	27.15	(-)1.29
76			4055- Capital Outlay on Police 207- State Police 99- Office Buildings	(O) 116.65 (R)(-) 105.04 11.61	16.61	5.00
77	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 001- Direction & Administration 97- Executive Engineer & their Establishment	(O) 123.26 (R)(-) 21.04 102.22	95.78	(-) 6.44
78			2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programme 97-Rural Water Supply Programme	(O) 713.40 (R) (-)41.20 672.20	688.77	16.57

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
79			4215-Capital Outlay on Water Supply and Sanitation 02- Sewerage and Sanitation 101- Urban Sanitation Services 94- Sewerage and Sanitation	(O) 281.52 (R) (-) 76.07 205.45	234.95	29.50
80	42	Administration of Justice	2014-Administration of Justice 105- Civil & Session Court 97-Subordinate Judges	(O)163.17 (S)0.75 (R)(-) 15.98 147.94	146.33	(-) 1.61
81	43	Prisons	2056- Jail 101- Jails 99- Central District Jails including Borstal Institute & Juvenile Jail	(O) 208.33 (S) 4.10 (R) (-)21.70 190.73	188.30	(-) 2.43
82	45	Loans & Advances by State Government	6801-Loans for Power Projects 205- Transmission & Distribution 92-Loans to Haryana DISCOMs under UDAY Scheme 99- Loans to UHBVNL	(O) 2,115.00 (R) (-) 2,053.83 61.17	1,801.42	1,740.25
83			7610- Loans to Government Servant etc. 800- Other Advances 98- Festival Advances	(O) 7.00 (R) (-) 7.00 --	9.91	9.91
84			7610- Loans to Government Servant etc. 800- Other Advances 99- Advances for purchase of Food Grains	(O) 50.00 (R) (-) 50.00	50.70	50.70
Total				13,394.97	15,105.83	(-) 1,063.26 (+) 2,774.12

Abstract	Nos. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	35	(+) 2,774.12
Saving out of appropriation (-)	49	(-) 1,063.26
Total	84	

Excess cases more than ₹ 10 crore but less than ₹ 25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 29,30,64,69 and 78	5	65.90
Saving cases more than ₹ 10 crore but less than ₹ 25 crore		
Sr. No. 6,7,45,50,57,59,63,66 and 70	9	148.68
Total	14	

Excess cases more than ₹ 25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 10,19,44,51,58,71,79,82 and 84	9	2,630.56
Saving cases more than ₹ 25 crore		
Sr. No. 11,12,36,46,48,49,53 and 54	8	828.13
Total	17	

Appendix 2.5
(Reference: Paragraph 2.3.7; Page 45)
Details of surrender of funds in excess of ₹ 10 crore at the end of March 2017

(₹ in crore)

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
Revenue (Voted)							
1	3-General Administration	244.23	12.93	257.16	235.37	(-) 21.79	15.12
2	4-Revenue	1,069.65	675.21	1,744.86	1,526.06	(-) 218.80	209.82
3	5-Excise and Taxation	204.84	12.50	217.34	182.22	(-) 35.12	32.59
4	6-Finance	5,713.96	358.32	6,072.28	5,724.64	(-) 347.64	350.77
5	7-Planning and Statistics	455.62	0.00	455.62	172.45	(-) 283.17	277.81
6	8-Buildings and Roads	1,344.47	0.00	1,344.47	1,190.33	(-) 154.14	203.64
7	9-Education	12,865.22	912.00	13,777.22	10,340.86	(-) 3,436.36	3,437.69
8	10-Technical Education	421.42	50.00	471.42	373.23	(-) 98.19	42.52
9	11-Sports and Youth Welfare	313.13	107.65	420.78	314.94	(-) 105.84	104.88
10	13-Health	3,338.69	56.78	3,395.47	2,800.09	(-) 595.38	408.73
11	14-Urban Development	97.20	0.00	97.20	84.73	(-) 12.47	10.93
12	15-Local Government	3,549.11	0.00	3,549.11	2,669.34	(-) 879.77	877.09
13	16-Labour	52.54	0.00	52.54	42.19	(-) 10.35	10.38
14	17-Employment	70.72	0.00	70.72	54.60	(-) 16.12	15.03
15	18-Industrial Training	278.37	4.30	282.67	230.00	(-) 52.67	50.97
16	19-Welfare of SCs, STs, Other BCs and Minorities	662.52	115.96	778.48	564.69	(-) 213.79	214.88
17	20-Social Security and Welfare	4,199.94	33.47	4,233.41	4,189.01	(-) 44.40	39.25
18	21-Women and Child Development	1,096.79	20.00	1,116.79	747.91	(-) 368.88	367.22
19	22-Welfare of Ex-Servicemen	94.20	23.64	117.84	105.59	(-) 12.25	11.44
20	23- Food and Supplies	368.19	453.80	821.99	706.38	(-) 115.61	115.09
21	24-Irrigation	1,867.32	0.00	1,867.32	1,355.20	(-) 512.12	283.50
22	25-Industries	706.73	0.00	706.73	270.44	(-) 436.29	436.26
23	27-Agriculture	1,937.05	0.00	1,937.05	1,110.14	(-) 826.91	880.26
24	28-Animal Husbandry & Dairy Development	716.29	0.00	716.29	605.46	(-) 110.83	109.92
25	30-Forest & Wild Life	382.33	0.00	382.33	284.38	(-) 97.95	94.41
26	32-Rural and Community Development	3,070.22	600.06	3,670.28	3,303.38	(-) 366.90	365.67
27	34-Transport	2,176.42	1.91	2,178.33	1,894.39	(-) 283.94	278.95
28	36-Home	3,565.71	54.12	3,619.83	3,236.75	(-) 383.08	91.52
29	37-Elections	50.75	4.85	55.60	44.36	(-) 11.24	10.88
30	38-Public Health and Water Supply	1,890.77	0.00	1,890.77	1,734.20	(-) 156.57	174.56
31	40-Energy & Power	10,741.66	0.00	10,741.66	10,534.65	(-) 207.01	206.86
32	41-Electronics & IT	86.04	2.65	88.69	58.02	(-) 30.67	30.47
33	42-Administration of Justice	495.38	16.79	512.17	458.99	(-) 53.18	49.91
34	43-Prisons	218.87	7.35	226.22	199.77	(-) 26.45	23.97
35	44-Printing and Stationery	39.40	0.00	39.40	28.79	(-) 10.61	10.61
	Total	64,385.75	3,524.29	67,910.04	57,373.55	(-) 10,536.49	9,843.60
Charged							
36	6-Finance	10,510.04	0.00	10,510.04	10,581.31	71.27	562.77
	Total	10,510.04	0.00	10,510.04	10,581.31	71.27	562.77

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving (-) / Excess(+)	Amount Surrendered
Revenue (Voted)							
Capital							
37	8-Buildings and Roads	3,609.09	112.66	3,721.75	1,996.38	(-) 1,725.37	1,776.55
38	13-Health	510.00	0.00	510.00	183.80	(-) 326.20	326.20
39	18-Industrial Training	47.00	0.00	47.00	30.01	(-) 16.99	16.99
40	21-Women and Child Development	110.70	0.00	110.70	73.33	(-) 37.37	37.20
41	23-Food and Supplies	9,843.87	0.00	9,843.87	7,956.32	(-) 1,887.55	2,075.03
42	24-Irrigation	655.50	0.00	655.50	832.49	176.99	172.54
43	28-Animal Husbandry & Dairy Development	15.00	0.00	15.00	0.17	(-) 14.83	14.83
44	34-Transport	260.75	0.00	260.75	111.17	(-) 149.58	149.40
45	35-Tourism	66.81	5.27	72.08	36.45	(-) 35.63	35.63
46	36-Home	226.40	0.00	226.40	210.59	(-) 15.81	20.81
47	38-Public Health and Water Supply	1,217.60	34.60	1,252.20	941.70	(-) 310.50	339.62
48	40-Energy & Power	1,933.51	0.00	1,933.51	1,908.73	(-) 24.78	24.78
49	45-Loans and Advances	4,729.39	61.96	4,791.35	4,514.91	(-) 276.44	2,386.18
	Total	23,225.62	214.49	23,440.11	18,796.05	(-) 4,644.06	7,375.76
Capital (Charged)							
50	Public Debt charged	9,677.50	0.00	9,677.50	5,275.84	(-) 4,401.66	4,397.91
	Total	9,677.50	0.00	9,677.50	5,275.84	(-) 4,401.66	4,397.91
	Grand Total	1,07,798.91	3,738.78	1,11,537.69	92,026.75	(+) 248.26 (-) 19,759.20	22,180.04

Appendix 2.6
(Reference: Paragraph 2.3.8; Page 46)
Details showing rush of expenditure in the last quarter/month of the year
(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2017	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	02-Governor and Council of Ministers	2013-Council of Ministers	126.92	69.42	54.70	47.63	37.53
2	04-Revenue	2705-Command Area Development	49.10	27.63	56.27	19.91	40.55
3	06-Finance	2075-Miscellaneous General Services	39.40	39.40	100.00	39.40	100.00
4	07-Planning and Statistics	3451-Secretariat Economic Services	154.92	119.68	77.25	79.91	51.58
5	08-Buildings and Road	4202-Capital Outlay on Education, Sports, Art and Culture	141.75	72.37	51.05	47.44	33.47
6	15-Local Government	2217-Urban Development	2,668.90	1,487.93	55.75	937.08	35.11
7	17-Employment	2230-Labour, Employment and Skill Development	54.60	28.64	52.45	16.81	30.79
8	18-Industrial Training	4250-Capital Outlay on Other Social Services	30.01	21.23	70.74	20.26	67.51
9	23-Food and Supplies	3456-Civil Supplies (I)	149.39	147.37	98.65	147.30	98.60
10	25-Industries	2852-Industries	32.88	16.37	49.79	7.77	23.63
11	26-Mines and Geology	2853-Non-ferrous Mining and Metallurgical Industries	24.29	16.17	66.57	14.31	58.91
12	27-Agriculture	2401-Crop Husbandry	742.96	380.55	51.22	262.57	35.34
13	32-Rural and	2505-Rural Employment	218.78	166.97	76.32	23.44	10.71
14	Community Development	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutes	423.95	423.72	99.95	249.34	58.81
15	33-Co-operation	4425-Capital outlay on Co-operation	92.77	60.17	64.86	58.97	63.57
16	37-Elections	2015-Elections	44.36	22.85	51.51	19.53	44.03
17	40-Energy & Power	2810-Non-Conventional Sources of Energy	13.51	10.65	78.83	9.94	73.58
18		5425-Capital Outlay on Other Scientific and Environmental Research	14.00	14.00	100.00	14.00	100.00
Total			5,022.49	3,125.12	62.22	2,015.61	40.13

Appendix 2.7

(Reference Paragraphs 2.4.1; Page 46)

Non-submission of Vouchers in support of payment for the year 2016-17

(₹ in crore)

Sr. No	Name of Treasury	No. of Vouchers	Amounts
1.	Ambala Cantt.	51	0.71
2.	Bhiwani	301	2.30
3.	Chandigarh	13	0.05
4.	Faridabad	67	1.00
5.	Fatehabad	3	1.27
6.	Gurugram	78	2.62
7.	Hisar	170	2.47
8.	Jagadhari	34	0.36
9.	Jhajjar	9	0.02
10.	Jind	7	0.03
11.	Kaithal	11	0.07
12.	Karnal	244	3.50
13.	Kurukshetra	7	0.33
14.	Narnaul	52	0.28
15.	Nuh	22	0.36
16.	Panipat	55	0.43
17.	Panchkula	57	0.23
18.	Rewari	94	0.83
19.	Rohtak	29	0.36
20.	Sirsa	26	0.93
21.	Sonipat	28	0.34
Total		1,358	18.49

Appendix 2.8

(Reference: Paragraph: 2.5.3 (i); Page 49)

Details of the plan schemes (₹ One crore and above) for which provision made in approved outlay but withdrawn in revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
1	Animal Husbandry & Dairying	National Plan for Dairy Development	20.00	-	-
2	Fisheries	National Fisheries Development Board	1.00	-	-
3	Rural Development	Backward Region Grant Fund (BRGF)	6.00	-	-
4	Irrigation	Construction of SYL Project (Const. of Canal) (Haryana portion)	5.00	-	-
5		Accelerated Irrigation Benefit Programme (AIBP)	10.00	-	-
6		Construction of Canal Hydrology Project	20.00	-	-
7	Industries	Large & Medium Industries: Assistance to States for Infrastructure Dev. for Exports (ASIDE)	30.00	-	-
8	Department of Economic and Statistical Analysis	State Strategic Statistical Plan at State and District Level (SSSP) - Establishment Expenses	15.00	-	-
9	Tourism	Development of Wild Life Tourism in Haryana (SJS)	2.00	-	-
10	Technical Education	Integrated Skill Development Scheme	4.93	-	-
11	Medical Education	Grant for Creation of Capital Assets	10.00	-	-
12	Welfare of Scheduled Castes and Backward Classes	Infrastructure Development for Scheduled Castes & Others	1.20	-	-
13	Industrial Training & Vocational Education	Grant-in-Aid to Societies	15.00	-	-
14	Public Works (General Administration)	Construction of Rozgar Bhawan	1.40	-	-
15	Other General Services (Excise & Taxation)	Establishment of Tax Research Unit in Excise & Taxation Office, Panchkula	2.00	-	-
		Total	143.53	-	-

Appendix 2.9

(Reference: Paragraph: 2.5.3 (ii); Page 49)

Details of the plan schemes (₹ One crore and above) for which provision was reduced in revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1	Horticulture	New Plan Scheme for Market Intervention & Price Stabilization (SJS)	51.50	0.01
2	Forests	National Mission for Green India	20.00	17.67
3	Cooperation	Setting up of Power cogeneration and Ethanol Plant (SJS)	5.00	1.00
4		Financial Assistance to Cooperative Societies under Central Sector Integrated Scheme of NCDC	5.00	1.00
5	Panchayats	Rajiv Gandhi Panchayat Sashaktikaran Yojana (RGPSY)	33.00	15.00
6	Industries	Collateral Free Credit Guarantee Scheme for MSME(SJS)	100.00	0.01
7		National Handloom Development Programme	1.00	0.30
8	Secondary Education	Honorarium to Operators for SCSP Schemes	1.40	0.40
9	Archaeology	Buildings (Archaeology)	20.00	5.00
10		Setting up of State Archaeological Museum	2.00	0.56
11	Technical Education	Rashtriya Uchchar Shiksha Abhiyan (RUSA)(iv)Construction of Women's Hostels in Polytechnics	5.00	1.00
12	Medical Education	Construction of new Govt. Medical College, Bhiwani (SJS)	50.00	0.01
13		Construction of new Govt. Medical College, Jind (SJS)	25.00	0.01
14		Construction of new Govt. Medical College, Panchkula (SJS)	25.00	0.01
15	Health	Rashtriya Mazdoor Swasthya Bima Yojana for BPL Families	10.00	2.00
16	Ayush	Construction of Building (SJS)	5.00	0.05
17	Urban Local Bodies	Development of Satellite & Counter Magnet Towns	6.20	1.20
18	Industrial Training & Vocational Education	Up-gradation of ITI's into Centres of Excellence	1.24	0.04
19		Hospitality Education in ITIs (100%)	1.10	1.06
Total			367.44	46.33

Appendix 2.10

(Reference: Paragraph: 2.5.3 (iii); Page 49)

Details of the plan schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1	Crop Husbandry	National E-governance (Agriculture)	2.50	2.50
2	Forests	National Afforestation Programme by SFDA	15.00	15.00
3	Cooperation	Government Contribution to the Share Capital of Marketing Co-operatives	1.00	1.00
4	Rural Development	Saansad Adarsh Gram Yojana	2.00	2.00
5	Renewable Energy	Shikshadeep Scheme/Solar System for IAY Households for SC Families	1.50	1.50
6	Industries	Reimbursement of One Time Rebate @ 10% given by Handloom Agencies on the Sale of Handloom Cloth	1.00	1.00
7	Tourism	Infrastructure Development for Destinations & Circuits: (i) Dev. of Multimedia/Laser Show at Tourist Places in the State	2.00	2.00
8		Infrastructure Development for Destinations & Circuits: (iii) Infrastructure Dev. for Yamunanagar-Panchkula-Ponta Sahib as Mega Circuits	1.00	1.00
9		Infrastructure Development for Destinations & Circuits: (iv) Tourist Infrastructure Dev. for Panchkula as Major Circuit	1.00	1.00
10		Infrastructure Development for Destinations & Circuits: (v) Tourist Infrastructure Dev. for Hisar as Major Circuit	2.00	2.00
11		Infrastructure Development for Destinations & Circuits: (vi) Project for Swadesh Darshan Scheme (SJS)	20.00	20.00
12		Infrastructure Development for Destinations & Circuits: (vii) Tourist Infrastructure Dev. for Panipat-Kurukshetra-Pinjore as Major Circuits	1.00	1.00
13		Secondary Education	Construction of Separate Girls Toilets/Handpumps in Senior Secondary & High Schools (NABARD)	6.81
14	Technical Education	Supply of Free Books to SC Students	1.00	1.00
15	Medical Education	Mewat Medical College, Nalhar	80.00	80.00
16	Health	GIA to HSHRC for Quality Improvement of Health Institutions & HMIS (SJS)	26.21	26.21
17		National AIDS & STD Control Programme	33.00	33.00
18	Public Health Engineering	URBAN: Suspense (Stock)	5.00	5.00
19	Urban Local Bodies	Strengthening of Fire Services	35.00	35.00
20	Town & Country Planning (NCR)	Metro link from Dwarka to IFFCO Chowk, Gurgaon	5.00	5.00

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
21	Welfare Of Scheduled Castes And Backward Classes	Construction of Hostel for OBC Boys & Girls (50:50)	5.00	5.00
22		Dr. Ambedkar Centrally Sponsored Scheme of Pre-Matric & Post-Matric Scholarship for DNTs (75:25)	2.50	2.50
23		Nanaji Deshmukh Centrally Sponsored Scheme for Construction of Hostels (75:25)	4.00	4.00
24		Babu Jagjivan Ram Chhatrawas Yojana (for Girls) (100%)	5.00	5.00
25		Babu Jagjivan Ram Chhatrawas Yojana (for Boys) (50:50)	1.00	1.00
26		Post Matric Scholarship Scheme for OBC Students (100%)	30.00	30.00
27		SPV Street Lighting System in Villages with 50% more concentration of SCs (100%)	5.00	5.00
28	Labour	Purchase of Plot for Labour Court Complex at Faridabad	2.00	2.00
		Total	296.52	296.52

Appendix 2.11

(Reference: Paragraph 2.5.3 (iv); Page 49)

Details of plan Schemes (₹ One crore and above) where budget estimates were enhanced, but expenditure was less than 80 per cent of original provision

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of Approved Outlay
1	Crop Husbandry	Agriculture Extension Training Services to Farmers	1.81	2.00	1.43	79
2		SOIL & WATER CONSERVATION: Soil Health Cards Scheme (State Share)	5.02	5.42	3.47	69
3	Land Records	Headquarters Staff Land Records Agricultural Census	1.09	1.10	0.83	76
4	Renewable Energy	Promotion of Non-Conventional Energy Source	13.81	32.94	9.95	72
5	PWD (Buildings & Roads)	Construction of Bridges & ROB under State Scheme (MDR)	15.00	16.40	9.29	62
6	Secondary Education	Rashtriya Madhyamik Shiksha Abhiyaan (RMSA) and National Skills Qualifications Framework (NSQF)	419.48	450.00	191.94	46
7	Technical Education	Strengthening of Directorate of Technical Education	2.79	3.44	2.12	76
8	Sports	Sports Awards & Incentive Scheme	2.00	2.10	1.30	65
9	Public Health Engineering	National Rural Drinking Water Programme (NRDWP):(iv)Accelerated Rural Water Supply - NRDWP (Water Quality Monitoring & Surveillance WQWS)	3.00	3.60	1.83	61
10		National Rural Drinking Water Programme (NRDWP):(v)Accelerated Rural Water Supply - NRDWP (Support Activities)	5.00	5.60	2.49	50
11	Welfare Of Scheduled Castes And Backward Classes	Share Capital to HSCF & D Corp.	1.30	2.55	0.96	74
12		Implementation of PCR Act,1955 (ii)Incentive for the Mukhyamantri Samajik Samrasta Antarjatiya	3.95	4.00	2.40	61
13	Women And Child Development	Construction of Anganwadi Centres	74.70	75.26	50.93	68
14	Industrial Training & Vocational Education	Skill Training to SC/ST Students(b)Skill Training for SC Students	17.25	17.41	11.90	69
15		State Project Implementation Unit (SPIU)- Establishment	3.00	3.78	1.76	59
Total			569.20	625.60	292.60	51

Appendix 2.12

(Reference: Paragraph: 2.5.3 (v); Page 49)

Detail of the plan schemes (₹ One crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised outlay

(₹ in crore)

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
1	Crop Husbandry	Haryana Kisan Ayog	2.07	1.82	1.33	73
2		Promotion of Cotton Cultivation	3.43	3.00	1.93	64
3		Rashtriya Krishi Vikas Yojana (RKVY)	400.00	360.00	160.41	45
4		National Oilseed and Oil Palm Mission	23.00	16.60	5.01	30
5		National Mission on Agriculture Extension & Technology National Mission on Agriculture Extension & Technology for SCs	40.00	19.00	7.06	37
6		Pradhan Mantri Fasal Bima Yojana (SJS)	300.00	175.00	101.35	58
7		SOIL & WATER CONSERVATION:National Mission on Sustainable Agriculture (State Share) renamed as Pradhan Mantri Krishi Sinchayi Yojana(PMKSY)	10.00	9.60	2.48	26
8	Horticulture	Setting up of Directorate of Horticulture	2.90	2.55	1.17	46
9		Horticulture Bio-Technology	3.51	3.06	1.16	38
10		Strengthening of Horticulture	6.75	6.45	5.10	79
11	Animal Husbandry & Dairying	Strengthening Vety. Infrastructure under RIDF (NABARD)	15.00	5.00	0.17	3
12		Setting up of Vety. University	40.00	35.00	20.00	57
13	Forests	Survey Demarcation & Settlement of Forest Areas	3.00	1.50	1.00	67
14		Integrated Forest Protection	3.00	2.04	0.90	44
15	Forests(Soil & Water Conservation)	Soil Conservation on Watershed Basis for training, afforestation of Special Sites	16.60	5.00	3.36	67
16	Cooperation	Interest Subsidy to Members of Scheduled Caste	1.00	0.50	0.19	38
17		a) Assistance to General L/C Societies(i) Share Capital to L/C Societies (ii) Loan to L/C Societies (b) Assistance to SCs L/C Societies (i) Share Capital to L/C Societies (ii) Loan to L/C Societies	1.00	0.35	0.23	66
18	Rural Development	Integrated Watershed Management Programme (IWMP)	100.00	21.37	13.41	63
19	Community Development	Awareness amongst Village Youth Volunteers for Rural Dev. Now Gramin Vikas Tarun (Gurvit) including IT Plan	10.20	3.40	0.32	9
20	Irrigation	Rehabilitation of Water Courses:(i)Improvement in construction works and Rehabilitation of Water Courses in SC population in the State (ii)Construction of Canal	70.00	60.00	45.33	76
21		Const. of New Minors for Equitable Distribution of Water:(i)Improvement in New Minor for Equitable Distribution of Water for SC population in the State(ii)Construction of Canal	15.00	14.93	9.56	64
22		Development of Water Bodies in the State	10.00	5.00	2.22	44

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
23	Industries	Incentives for Development of Industries under Enterprises Promotion Policy 2015 (SJS)	250.00	40.00	23.98	60
24		National Mission on Food Processing	12.00	6.00	4.10	68
25	Civil Aviation	Integrated Aviation Hub at Hisar (SJS)	50.00	15.00	1.33	9
26	PWD (Buildings & Roads)	(i)Construction Stg./Wdg. & Imp of Roads for State Scheme	140.00	132.00	79.85	60
27		Construction of Bridges & ROB under State Scheme (ODR)	100.00	76.00	56.92	75
28		NABARD Aided Project :Construction of Bridges & ROB under NABARD Scheme	22.00	14.50	8.89	61
29		NCR loan: Construction Stg./Wdg. & Up-gradation of Roads for NCR Scheme	358.75	70.60	49.10	70
30	Road Transport	Acquisition of Fleet	163.55	100.00	13.59	14
31		Regulatory Wing: Land & Bldg. Programme of Regulatory Wing	20.00	7.90	3.15	40
32	Science & Technology	Grant-in-Aid to Science & Technology Council: Science Popularisation/Promotional Programme	1.22	0.64	0.40	63
33	Department of Economic and Statistical Analysis	Secretariat Economic Services: Strengthening of Planning Machinery at State level Implementation of Internship & Consultants (SJS)	1.98	0.75	0.54	72
34	Tourism	Development of Tourist Facilities at District/Sub-Divisional Level & Other Important Towns/Places	15.00	13.32	9.96	75
35		General Component	240.00	180.00	88.45	49
36		SCSP Component	160.00	120.00	54.61	46
37	Elementary Education	Monthly Stipend to BPL Students (I-VIII)	19.00	10.00	4.99	50
38	Secondary Education	Administrative Staff - DEOs Establishment (Field Staff)	5.16	4.56	3.19	70
39		Monthly Stipend to BPL Students in Classes 9th to 12th	12.00	7.00	4.78	68
40		Teaching Staff including other Establishments - (iv)Provision of Dual Desk in Govt. High/Senior Secondary Schools	35.00	15.00	5.00	33
41		Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (SCSP)	156.00	150.00	50.23	33
42		Computer Literacy & Studies in Schools (ICT)	150.00	26.98	9.70	36
43		Construction and running of girls Hostel for students of Secondary and Higher Secondary Schools in Educationally Backward Blocks	24.00	11.62	0.08	1
44		Support for Educational Development including Teachers Training and Audit Education(ii)Setting up of Block Institute of Education & Training (BIET)	3.06	2.52	0.79	31
45	Higher Education	Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	166.00	100.00	11.51	12
46	Technical Education	Reimbursement of Fee to SC Students	5.00	0.10	0.06	60
47		Buildings (Civil Works):(a) Polytechnics Buildings (State Plan)(b) Buildings (Engineering Colleges)(c) Construction of Hostels for SC Students in Polytechnics	75.00	42.00	26.04	62
48		Technical Education Project Phase- IV	28.00	18.00	11.19	62

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
49	Medical Education	Establishment of State Institute of Mental Health Rohtak	3.20	2.40	1.74	73
50		Kalpana Chawla Govt. Medical College, Karnal (SJS)	300.00	222.00	102.82	46
51	Health	Training/Induction and Promotional Training Faculty for Medical and Para Medical Staff	4.00	2.75	1.56	57
52	Ayush	Continuation/Improvement of Govt. Ayurvedic College/Govt. Ayurvedic Pharmacy/Drug Testing Lab, Kurukshetra and ISMR Institute, Pkl	5.96	5.91	4.44	75
53		Construction of building of Govt. Ayurvedic College/Hospitals	9.20	2.50	1.50	60
54		Strengthening of District Ayurvedic Offices (Estt. Expenses)	2.61	2.44	0.89	36
55	Public Health Engineering	URBAN:NCR	155.00	55.00	41.34	75
56		URBAN:Special Component Sub Plan:(iii)Sewerage Facilities to SC dominated habitation in Urban Area	9.00	7.55	5.96	79
57		National Rural Drinking Water Programme (NRDWP):(vi)Accelerated Rural Water Supply - NRDWP - Calamities	5.00	4.15	2.54	61
58	Police	Office Buildings / Lands	116.65	27.67	11.61	42
59		National Scheme for Modernisation of Police and Other Forces	40.00	36.50	24.42	67
60	Urban Local Bodies	Scheme for Upgradation of Choupals/Community Centre in the MC's of the State	10.00	8.00	6.00	75
61		Pradhan Mantri Aawas Yojana (Housing for All)	66.65	51.65	15.02	29
62		Swachh Bharat Mission	165.00	125.00	90.17	72
63		AMRUT	440.00	390.00	101.76	26
64	Nutrition	Supplementary Nutrition Programme (in ICDS)	302.50	164.00	125.99	77
65		Indira Gandhi Matritva Sahyog Yojana (IGMSY)	28.00	6.82	2.70	40
66	Industrial Training & Vocational Education	New Scheme for Const. of new ITIs (SJS)	28.00	23.00	10.44	45
67	Printing & Stationery	Printing & Stationary (Machinery)	5.80	0.30	0.13	43
68	Public Works (General Administration)	District Administration	140.00	105.00	37.72	36
		Total	5,125.75	3,158.30	1,494.87	47

Appendix 2.13

(Reference: Paragraph 2.5.3 (vi); Page 49)

Detail of the plan schemes (₹ One crore and above) in which actual expenditure exceeded by twenty percent or more of the revised outlay

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of AE against RE
1	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	330.00	222.30	325.46	146
2	Shivalik Development Board	Grant-in-Aid for Development of SCs in Shivalik Area	2.64	2.40	3.21	134
3	Industries	Development of Infrastructure under Enterprises Promotion Policy 2015 (SJS)	250.00	176.00	250.00	142
4	PWD (Buildings & Roads)	Housing Scheme (iii) Public Works	12.00	5.00	6.03	121
5	Elementary Education	Right to Education Act	110.95	50.00	62.65	125
6	Police	Road Safety Fund	15.07	10.07	14.06	140
		Total	720.66	465.77	661.41	142

Appendix 2.14

(Reference: Paragraph: 2.5.3 (vii); Page 50)

Detail of the plan schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but the expenditure was less than 80 per cent of the provision made

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Revised Outlay	Actual Expenditure	Percentage of expenditure of RE
1	Crop Husbandry	Strengthening of Agricultural Extension Infrastructure	6.70	4.86	73
2		Technology Mission on Sugarcane	5.00	1.77	35
3		Providing implements/ machinery on subsidy to the group of farmers and farmers of SC category	2.00	0.50	25
4		National Food Security Mission	40.00	17.19	43
5		Submission of Agricultural Mechanization	6.00	1.04	17
6		Setting up Bio-gas Plants (100%)	2.51	1.77	71
7		Soil & Water Conservation: Providing Assistance on Water Saving Technology	9.95	4.17	42
8	Horticulture	Good Agri. Practices & Effect of Pesticide Residue on Fruits & Vegetables	1.05	0.82	78
9		National Horticulture Mission	177.10	120.24	68
10	Animal Husbandry & Dairying	National Livestock Mission	5.00	1.01	20
11		Scheme for Sample Survey Estimation of Production of Milk, Egg, Wool & Meat	1.55	1.08	70
12	Forests (Wild Life Preservation)	Integrated Development of Wild Life Habitats	2.50	1.65	66
13		Strengthening, Expansion & Improvement of Sanctuaries	4.50	0.60	13
14	Cooperation	Computerisation of Cooperative Department	1.50	0.41	27
15	Rural Development	Pay to Gram Savikas	2.60	1.82	70
16		Housing for All (IAY)	150.00	93.19	62
17		National Rural Livelihood Mission	30.00	19.82	66
18		Pradhan Mantri Adarsh Gram Yojana	2.00	1.32	66
19	Land Records	National Land Records Modernisation Programme: Survey/Re-survey and Modern Record Room	16.14	0.78	5
20		National Land Records Modernization Programme -Computerization of Land Records	2.69	0.80	30
21	Panchayats	Matching Grant Scheme for Development Works	2.50	1.43	57
22		Loan to Village Panchayat for Revenue Earning Scheme	1.50	0.39	26
23	Mewat Development Board	Grant-in-Aid for the Integrated Development of SCs of Mewat Area	3.10	0.23	7
24	Irrigation	(c)Improving Capacity of Pumps and New Pumps	5.00	2.04	41
25		Linking of BML with Hansi Branch	1.00	0.19	19
26		Establishment:(ii)Special Revenue	17.04	13.53	79
27		Establishment:(iv)Superintending Engineer	14.57	11.02	76

Sr. No.	Department Name	Scheme Name	Revised Outlay	Actual Expenditure	Percentage of expenditure of RE
28	Command Area Development Authority	Area Development Programme for Canal Area	205.00	105.00	51
29	Industries	MSME Cluster Development Programme	2.00	0.60	30
30	Mines & Geology	Development of Mines & Minerals - Estt. Expenses	1.20	0.37	31
31	Electronics & Information Technology	National E-Governance Action Plan	38.60	22.63	59
32	Civil Aviation	Maintenance of Aerodromes	20.00	8.61	43
33		Purchase of Spare Parts, Air Crafts & Other equipments Airframes and Electronic Equipment Overhauling Workshop	4.16	0.89	21
34	PWD (Buildings & Roads)	Administration of Justice	60.00	25.97	43
35	Science & Technology	Grant-in-Aid to HARSAC	4.20	3.27	78
36	Environment	Environment Training Institute at Gurugram (SJS)	2.00	1.51	76
37	Tourism	Infrastructure Development for Destinations & Circuits: (ii)Tourist Infrastructure Dev. for Mahender-Madhogarh as Destination	2.00	0.57	29
38	Elementary Education	Expansion of Facilities Classes I-V (Full Time):(i)Up-gradation of Pry. Schools to full-fledged Pry. Schools(ii)To provide Clean and Healthy Learning Environment in Schools	197.00	131.42	67
39		Providing of Free Bi-cycle to SCs Boys Students in Class VI	6.00	2.19	37
40		Cash Award for SC Students of classes I-VIII	85.00	66.31	78
41		Mid Day Meal Scheme (in Primary & Middle Education)	310.90	225.64	73
42	Secondary Education	Administrative Staff - Information Communication Technology (ICT)	4.85	2.59	53
43		Book Banks / Library	1.00	0.71	71
44		Secondary Schools Buildings	25.00	13.41	54
45		Free Bicycle to SC Students in Classes 9th - 12th	12.00	8.43	70
46	Higher Education	Scholarships (Colleges)	2.20	1.40	64
47		Setting up of Women Cell at College Level and Directorate Level	1.50	1.11	74
48		Special Component for SC Students in Govt. Colleges(i)Stipends to all SC Students in Govt. Colleges	60.00	43.17	72
49		Special Component for SC Students in Govt. Colleges(ii)Providing of free books to SC Students in Govt. Colleges	10.00	7.32	73
50	Sports	Capital Works at Moti Lal Nehru School of Sports, Rai	10.00	2.26	23
51		Youth Development	3.35	2.33	70
52		Mass Popularisation of Sports Scheme	1.10	0.30	27
53		Infrastructure Scheme	19.30	12.71	66
54		Panchayati Yuva Krida aur Khel Abhiyan (PYKKA) (100%)	14.30	0.66	5

Sr. No.	Department Name	Scheme Name	Revised Outlay	Actual Expenditure	Percentage of expenditure of RE
55	Medical Education	Estt. of the O/o Director Research & Medical Education Haryana	5.16	3.87	75
56	Health	Medical & Public Health Capital Health Outlay (Construction of Health Institution)	50.00	9.05	18
57		Repair/AMC/CMC of Equipment/Purchase of Medicines and Material for P.H.C/C.H.Cs.	8.50	4.45	52
58		Computer Cell at Directorate Level & Distt. Level (I.T.)	1.68	0.87	52
59		Strengthening of De-Addiction Centres	2.20	1.51	69
60		National Health Mission (NHM)	500.00	392.75	79
61		Providing Free Medical Treatment to People Living Below Poverty Line (Arogya Kosh)	1.10	0.75	68
62	Ayush	Construction of building of Govt. Institute of ISM&R, Pkl and Directorate of Ayurveda in the Campus of Institute	3.50	0.94	27
63	Employees State Insurance	District Staff - Establishment Expenses	8.70	6.60	76
64	Public Health Engineering	RURAL:Special Component Sub Plan(ii)Water Supply to Scheduled Caste Dominated Habitation in Rural Areas	25.00	10.79	43
65		RURAL:Augmentation of Water Supply	225.00	167.55	74
66		URBAN:Annuity of Land	4.00	2.86	72
67		URBAN:Institutional Strengthening of Public Health Engineering Deptt.	3.00	2.18	73
68		URBAN:IEC Activities	1.00	0.72	72
69	Urban Local Bodies	Contribution to Local Bodies from the proceeds of Stamp Duty - Municipal Corporation	286.00	89.42	31
70		Scheme for Compensation of loss of Commercial Property due to Natural Disasters	77.00	60.83	79
71		National Urban Livelihood Mission	41.00	26.79	65
72	Welfare Of Scheduled Castes And Backward Classes	Dr. Ambedkar Medhavi Chhatra Yojana	30.00	16.19	54
73		Pre-Matric Scholarship Scheme for BC Students (50:50)	6.00	3.79	63
74		Post Matric Scholarship Scheme for SC Students (100%)	200.00	101.23	51
75		Skill Development Programme various field for Scheduled Castes	12.00	3.00	25
76	Labour	Computerization of Labour Department (IT)	2.00	1.47	74
77		Construction of Labour Court Complex at FBD, Gurugram	3.50	1.91	55
78	Social Justice & Empowerment	State Level Project/Home for Persons with Special Needs,Rohtak (Sirtar)	3.25	2.16	66
79	Women and Child Development	Integrated Child Development Services Scheme	6.13	4.65	76
80		Protection of Women from Domestic Violence	1.50	0.92	61
81		NABARD LOAN for Construction of AWCs	28.50	19.79	69
82		Construction of Homes under J.J. Act	7.00	2.51	36

Sr. No.	Department Name	Scheme Name	Revised Outlay	Actual Expenditure	Percentage of expenditure of RE
83		Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes) -GIA to Govt. Supported NGOs Purpose Mahila Sangh and other Govt. for specific including Child Welfare Council, Bhartiya Gramin	14.00	6.00	43
84		Setting up of Anganwadi Training Centres (UDISHA Project)	5.00	2.71	54
85		Scheme for Beti Bachao Beti Padao	10.00	3.06	31
86	Nutrition	Kishori Shakti Yojana	4.75	3.12	66
87		Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) - SABLA	28.26	9.85	35
88	Industrial Training & Vocational Education	Skill Training to SC/ST Students(c)Skill Training for SC Students	5.90	2.25	38
89		Skill Development Initiative (100%)	6.00	0.19	3
90		Organising Special Training for SC, ST under Special Central Assistance System (100%)	1.00	0.27	27
91	Food & Supplies	End to End Computerization of TPDS	8.00	1.62	20
92	Public Works (General Administration)	Administration of Justice	30.00	17.03	57
93	Other General Services (Treasury & Accounts)	Headquarter Staff - Information Technology	1.50	0.95	63
		Total	3,273.29	1,981.65	61

Appendix 2.15

(Reference: Paragraph: 2.5.3 (viii); Page 50)

Details of the schemes (₹ One crore and above) for which provision was made in revised estimates but the expenditure was incurred less than 80 per cent of the revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1	Crop Husbandry	Bee Keeping	-	1.40	1.08	77
2	Technical Education	Vishwakarma Skill University at Village Dudhola, District Palwal	-	5.00	1.50	30
3		Estt. Of Govt. Engg. College Nilokheri	-	2.38	1.55	65
4	Police	Special Mahila Police Volunteers	-	1.29	0.32	25
5		Crime and Criminal Tracking Network and System (CCTNS)		25.85	5.48	21
		Total		35.92	9.93	28

Appendix 2.16

(Reference: Paragraph: 2.5.3 (ix); Page 50)

Detail of the plan schemes (₹ One crore and above) for which provision was made in revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Revised Outlay
1	Forests	Agro- forestry under National Mission for sustainable Agriculture (NMSA)	5.83
2	Rural Development	Shyama Prasad Mukherjee Rurban Mission (SPMRM)	54.60
3	PWD (Buildings & Roads)	Housing Scheme (iv) Residential Complex/Transit flats at sub division level (SJS)	10.00
4	Health	Implementation of Swaran Jayanti Yojna	14.90
5	Public Health Engineering	Urban: Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	8.95
6	Police	Yoga Training for Police Personnel	1.73
7	Social Justice & Empowerment	Pradhan Mantri Suraksha Bima Yojana (PMSBY)	7.30
8		Accessible India Campaign sugamya Bharat Abhiyan (SIPDA)	6.00
9	Other General Services (Home)	Revamping of Civil Defence	2.45
		Total	111.76

Details of plan Schemes (₹ One crore and above) where budget estimate were enhanced, but no expenditure was incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure
1	Public Health Engineering	National River Conservation Plan under SCSP	2.20	4.07	0.00
		Total	2.20	4.07	0.00

Appendix 2.17

(Reference: Paragraph: 2.5.3 (x); Page 50)

Details of the schemes (₹ One crore and above) where budget Estimates were enhanced but the expenditure was less than eighty per cent of the Revised Estimates made

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure of Revised Outlay
1	Fisheries	Scheme for Fish Farmers Development Agency in 18 Districts	4.00	12.09	7.10	59
2	Integrated Rural Energy Programme	Rural Energy Programme	1.80	2.06	1.62	79
3	Community Development	Swachh Bharat Mission (Gramin)	125.00	193.61	114.65	59
4	Road Transport	Road Safety Awareness & Computerization of Regulatory wing	3.00	11.10	6.85	62
5	Tourism	Modernisation/Up-gradation of Training Institute State Institute of Hotel Management (SJS)	3.77	5.51	4.03	73
6	Elementary Education	Sarv Shiksha Abhiyan (SSA)	786.00	850.00	652.85	77
7	Secondary Education	Inclusive Education for Disabled at Secondary Stage (IEDSS)	3.01	15.00	6.18	41
8	Archaeology	Protection/Preservation Development of Ancient Monuments Sites	1.44	2.14	1.53	71
9	Food & Drug Administration	Establishment	3.48	4.00	3.08	77
10	Ayush	Construction/Repair of building of Govt. Ayurvedic/Unani/Homoepathic Dispensaries	0.40	4.64	1.79	39
11	Public Health Engineering	National Rural Drinking Water Programme (NRDWP):(ii)Desert Development Programme	33.30	54.00	30.08	56
12		National Rural Drinking Water Programme (NRDWP):(iii)Special Component Plan for Scheduled Castes under DDP	11.70	19.00	10.36	55
13	Urban Local Bodies	Grant-in-Aid to Kurukshetra Development Board	7.00	19.00	13.75	72
14	Welfare of Scheduled Castes and Backward Classes	Implementation of PCR Act,1955 (iii)Monetary Relief to the Victim of Atrocities	4.00	6.00	4.30	72
15	Women and Child Development	Integrated Child Protection Scheme (ICPS)	7.50	27.50	7.50	27
16	Industrial Training & Vocational Education	Development of ITIs	110.00	147.51	112.18	76
17	Food & Supplies	Daal Roti Scheme	160.00	270.50	191.73	71
		Total	1,265.40	1,643.66	1,169.58	71

Appendix 2.18

(Reference: Paragraph 2.6.1 (ii); Page 51)

Anticipated saving not surrendered

(₹ in crore)

Sr. No.	Name of Scheme and Head of Account	Total Budget	Expenditure	Saving	Amount surrendered	Amount not surrendered
	1	2	3	4 (2-3)	5	6 (4-5)
1	Establishment of Sports Coaching Camps (2204-001-98)	9.84	8.10	1.74	1.37	0.37
2	Appointment of Essential Staff for Sports Directorate (2204-001-99)	7.88	6.99	0.89	0.50	0.39
3	Expenditure on National Cadet Corps (2204-102-99)	15.21	12.31	2.90	2.73	0.17
4	Sports Nursery (2204-104-69)	1.22	0.94	0.28	0.27	0.01
5	New Coaching Scheme (2204-104-98)	1.46	1.26	0.20	0.19	0.01
Total(Revenue)		35.61	29.60	6.01	5.06	0.95

Appendix 2.19

(Reference: Paragraph 2.6.1 (iv); Page 51)

Head-wise details regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise(Head of account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1	Establishment of Sports Coaching Camps (2204-001-98)	2016-17	9.84	8.10	1.74	18
		2015-16	10.60	7.86	2.74	26
		2014-15	12.26	9.21	3.05	25
2	Opening of N.C.C. Cell in DHE Haryana(2204-102-93)	2016-17	0.75	0.21	0.54	72
		2015-16	1.00	0.09	0.91	91
		2014-15	2.00	0.32	1.68	84
3	Field Staff (2204-102-94)	2016-17	0.90	0.03	0.87	97
		2015-16	0.90	0.00	0.90	100
		2014-15	6.00	1.31	4.69	78
4	Grant-in-aid to Universities under NSS scheme at the ratio 7:5 by GOI & State of Haryana (2204-102-96)	2016-17	2.00	0.00	2.00	100
		2015-16	3.30	0.00	3.30	100
		2014-15	3.00	1.72	1.28	43
5	Expenditure on Annual Cadet Camps (2204-102-98)	2016-17	1.31	1.06	0.25	19
		2015-16	1.46	1.13	0.33	23
		2014-15	1.25	0.88	0.37	29
6	Modernization of Information System Scheme (2204-104-53)	2016-17	0.70	0.58	0.12	18
		2015-16	0.50	0.18	0.32	63
		2014-15	1.00	0.70	0.30	30
7	Mass Popularization of Sports (2204-104-55)	2016-17	1.10	0.30	0.80	73
		2015-16	1.30	0.77	0.53	40
		2014-15	1.00	0.68	0.32	32
8	Human Resource Development Scheme (2204-104-56)	2016-17	42.25	27.05	15.20	36
		2015-16	31.12	19.84	11.28	36
		2014-15	18.00	11.27	6.73	37
9	Infrastructure Scheme(2204-104-57)	2016-17	5.30	0.00	5.30	100
		2015-16	5.00	0.00	5.00	100
		2014-15	7.75	3.00	4.75	61
10	Intensive Training Scheme (2204-104-89)	2016-17	0.02	0.01	0.01	50
		2015-16	0.05	0.00	0.05	100
		2014-15	0.05	0.00	0.05	100
11	Cash Awards (2204-104-93)	2016-17	0.20	0.13	0.07	33
		2015-16	0.65	0.18	0.47	73
		2014-15	0.30	0.15	0.15	50
12	Maintenance of Playfields (2204-104-94)	2016-17	0.12	0.06	0.06	50
		2015-16	0.18	0.05	0.13	73
		2014-15	0.15	0.12	0.03	20

Appendix 2.20

(Reference: Paragraph 2.6.1 (v); Page 51)

Detail of monthly/quarterly expenditure under Grant No. 11 (Sports and Youth Welfare) during 2016-17

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure	Percentage of total expenditure
			Amount	Percentage of total expenditure		
1	Sb 91 Opening of New Girls Bn. N.C.C. Unit at Hisar	0.63	0.25	40	0.16	25
2	Sb93 Opening of N.C.C. Cell in DHE Haryana	0.21	0.07	32	0.03	14
3	Sb 94 Field Staff	0.03	0.03	100	0.02	67
4	Sb 47 Promotion of Sports Activities	58.90	17.67	30	15.92	27
5	Sb48 Panchayati Yuya Krida and Khel Abhiyan(PYKKA)	0.66	0.66	100	0.66	100
6	Sb51 State Sports Councils Scheme	1.00	1.00	100	1.00	100
7	Sb54 Youth Development Scheme	2.33	1.08	46	0.35	15
8	Sb56 Human Resource Development Scheme	27.05	13.85	51	11.90	44
9	Sb57 Infrastructure Scheme	105.48	57.04	54	40.18	38
10	Sb69 Sports Nursery	0.94	0.44	47	0.38	40
11	Sb 86 Sports Equipment Scheme	14.99	4.49	30	4.49	30
12	Sb89 Intensive Training Scheme	0.01	0.01	100	0.01	100
13	Sb94 Maintenance of Playfields	0.06	0.04	67	0.02	33
14	Sb96 Scholarship to School Children	0.15	0.15	100	0.15	100
15	Sb97 Sports Council grant-in-aid	0.06	0.06	100	0.06	100
16	Sb99 Infrastructure Scheme for Scheduled Castes	12.71	4.09	32	3.60	28
17	Sb96 Provisions of Sports & Equipment & Development of Playgrounds in Schools	3.50	1.65	47	0.45	13
	Total	228.71	102.58	45	79.38	35

Appendix 2.21

(Reference: Paragraph 2.6.2 (iii); Page 52)

Details of schemes where original Budget was provided but withdrawn through re-appropriation

(₹ in crore)

Sr. No.	Head of Account	Name of Scheme	Original budget	Re-appropriation
1	2225-01-277-70	Babu Jagjivan Ram Chhatrawas Yojna	5.00	5.00
2	2225-01-277-84	Girls Boys Hostel	1.00	1.00
3	2225-01-793-78	Infrastructure Development Programme for Scheduled Castes & Others	1.20	1.20
4	2225-01-793-80	SPV Street Lighting system in villages with 50% more Concentration of Scheduled Castes	5.00	5.00
5	2225-03-277-91	Dr. Ambedkar Pre Metric & Post Metric Scholarship scheme for Donotified Tribes (DNTs)'to Scheduled Castes Students	2.50	2.50
6	2225-03-277-92	Construction of Hostel for OBC Boys and Girls	5.00	5.00
7	2225-03-277-93	Post Metric Scholarship to Backward Classes Students	30.00	30.00
8	4225-03-800-99	Nanaji Deshmukh Scheme for Construction of Hostels	4.00	4.00
		Total	53.70	53.70

Appendix 2.22

(Reference: Paragraph 2.6.2 (iv); Page 52)

Head-wise details regarding persistent savings for the last three years

(₹ in crore)

Sr. No	Head of Account	Year	Total Budget	Expenditure	Saving	Percentage of saving
1.	Staff for pre Metric Scholarship to Children to those engaged in unclear occupation (2225-01-001-96)	2016-17	1.49	0.98	0.51	34
		2015-16	1.61	0.98	0.63	39
		2014-15	1.37	0.91	0.46	34
2.	Pre Examination Training Centres for Scheduled Castes Candidates (2225-01-001-97)	2016-17	1.45	1.06	0.39	27
		2015-16	1.56	1.01	0.55	35
		2014-15	1.30	1.05	0.25	19
3.	District Staff (2225-01-001-98)	2016-17	26.32	21.01	5.31	20
		2015-16	27.77	19.49	8.28	30
		2014-15	23.16	18.83	4.33	19
4.	Headquarters Staff: Establishment Expenses (2225-01-001-99)	2016-17	7.06	5.81	1.25	18
		2015-16	5.55	4.01	1.53	28
		2014-15	5.42	3.64	1.78	33
5.	District Staff (2225-01-102-97)	2016-17	0.90	0.54	0.36	41
		2015-16	1.10	0.56	0.54	49
		2014-15	1.20	0.81	0.39	33
6.	Babu Jagjivan Ram Chhatrawas Yojna (2225-01-277-70)	2016-17	5.00	0.00	5.00	100
		2015-16	3.00	2.00	1.00	33
		2014-15	2.00	0.00	2.00	100
7.	Research And Studies (2225-01-277-72)	2016-17	0.30	0.06	0.24	80
		2015-16	0.10	0.09	0.01	10
		2014-15	0.12	0.00	0.12	100
8.	Upgradation of Merit to SC/ST Students (2225-01-277-80)	2016-17	0.15	0.07	0.08	53
		2015-16	0.10	0.07	0.03	30
		2014-15	0.15	0.07	0.08	53
9.	Girls Boys Hostel (2225-01-277-84)	2016-17	1.00	0.00	1.00	100
		2015-16	0.95	0.00	0.95	100
		2014-15	2.00	0.00	2.00	100
10.	Financial assistance for higher competitive exam to SC Students (2225-01-277-88)	2016-17	0.50	0.40	0.10	20
		2015-16	0.50	0.00	0.50	100
		2014-15	3.50	0.00	3.50	100
11.	Post Metric Scholarship to Scheduled Castes (2225-01-277-99)	2016-17	313.87	238.99	74.88	24
		2015-16	388.12	176.31	211.81	55
		2014-15	129.76	109.18	20.58	16
12.	Dr. B.R. Ambedkar Awas Navinikaran Yojna (Housing Scheme for Scheduled Castes) (2225-01-283-99)	2016-17	40.00	10.00	30.00	75
		2015-16	40.00	6.57	33.43	84
		2014-15	40.00	28.84	11.16	28
13.	SPV Street Lighting system in villages with 50% more concentration of scheduled castes (2225-01-793-80)	2016-17	5.00	0.00	5.00	100
		2015-16	5.00	0.00	5.00	100
		2014-15	5.00	0.00	5.00	100
14.	Indira Gandhi Priyadarshiani Vivah Shagun Yojna renamed as Mukhyamantri Vivah Shagun Yojna (2225-01-800-82)	2016-17	100.00	80.18	19.82	20
		2015-16	89.84	67.17	22.67	25
		2014-15	75.00	65.71	9.29	12

Sr. No	Head of Account	Year	Total Budget	Expenditure	Saving	Percentage of saving
15.	Incentive for the inter-caste marriage renamed as Mukhyamantri Samajik Samrasta Antrajatiya Vivah Shagun Yojna (2225-01-800-89)	2016-17	3.95	2.40	1.55	39
		2015-16	2.00	1.80	0.20	10
		2014-15	2.00	1.25	0.75	38
16.	Legal aid (2225-01-800-90)	2016-17	0.06	0.02	0.04	67
		2015-16	0.06	0.02	0.04	67
		2014-15	0.06	0.02	0.04	67
17.	Construction of Hostel for OBC Boys and Girls (2225-03-277-92)	2016-17	5.00	0.00	5.00	100
		2015-16	5.00	0.00	5.00	100
		2014-15	4.80	0.00	4.80	100
18.	Post Matric Scholarship to Backward Classes Students (2225-03-277-93)	2016-17	37.36	5.12	32.24	86
		2015-16	35.56	11.78	23.78	67
		2014-15	12.36	4.11	8.25	67
19.	Share Capital & Matching assistance @ 1% & 3% for promotional activities recov. And eva to Har. S/C fin. Dev. Corp.(4225-01-190-99)	2016-17	1.30	0.96	0.34	26
		2015-16	1.96	1.00	0.96	49
		2014-15	1.96	0.00	1.96	100
20.	Construction of Kalyan Bhawan (4225-01-800-99)	2016-17	5.00	0.86	4.14	83
		2015-16	0.40	0.00	0.40	100
		2014-15	0.01	0.00	0.01	100

Annexure 2.23

(Reference: Paragraph 2.6.2 (v); Page 52)

Cases of rush of expenditure towards the end of the financial year 2016-17

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure
			Amount	Percentage of total expenditure	
1	Sb 99 Staff for Second Backward Class Commission	1.38	0.70	51	0.62
2	Sb 99 Headquarter Staff (Establishment Expenses)	5.81	1.87	32	1.20
3	Sb 97 Pre Examination Training Centres for Scheduled Castes Candidates	1.06	0.33	31	0.17
4	Sb 97 District Staff	0.54	0.24	44	0.12
5	Sb 88 Financial assistance for higher competitive exam to SC students.	0.40	0.40	100	0.40
6	Sb 99 Dr. B.R. Ambedkar Awas Navinikaran Yojna	10.00	10.00	100	10.00
7	Sb 82 Indira Gandhi Priyadarshni Vivah Shagun Yojna renamed as Mukhyamantri vivah Shagun Yojna	80.18	33.87	42	17.73
8	Sb 77 Dr. Ambedkar Medhavi Chhatar Yojna	16.19	8.70	54	2.96
9	Sb 99 Headquarter staff (Information Technology)	0.20	0.12	60	0.12
10	Sb 73 Up gradation of typing and data entry skill of the SC/ BC unemployed youth through computer	0.46	0.13	28	0.11
11	Sb 80 Celebration of birth anniversary of great saints Dr. B.R. Ambedkar Guru Ravidas Maharishi Balmiki and Sant Kabir Das Jayanties	0.29	0.29	100	0.29
12	Sb 95 Post Matric Scholarship to Backward Classes Students	3.84	2.26	59	2.26
13	Sb 90 Legal Assistance	0.02	0.01	50	0.01
14	Sb 89 Incentive for Inter Caste Marriage	2.40	0.86	36	0.50
15	Sb 85 Monetary relief to the victims of atrocities	4.30	1.35	31	1.32
16	Sb 88 Encouragement awards to Panchayat for their outstanding work	0.48	0.39	81	0.31
17	Sb 87 Debates and Seminars on Removal of Untouchability	0.05	0.03	60	0.03
18	Sb 84 Publicity of Schemes	0.20	0.17	85	0.16
19	Sb 99 Post Matric Scholarship to Scheduled Castes	125.23	84.22	67	67.43
20	Sb 99 Subsidy for traditional Schemes such as dairy Piggery and other Schemes	7.39	4.89	66	0.00
21	Sb 99 Share Capital & Matching Assistance @ 1% & 3% for promotional activities recov. And eva to Har. S/C fin. Dev. Corp.	0.96	0.96	100	0.96
22	Sb 98 Acquisition of land for allotment of dwelling sites to landless Harijans (Rev.)	1.14	1.14	100	0.00
Total		262.52	152.93	58	106.70

Appendix 3.1

(Reference: Paragraph 3.1; Page 55)

Details of Utilisation Certificates due, received and outstanding as on 31 March 2017

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Industries (2852)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6	Social security and welfare (2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services (2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1,063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50
		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
2015-16	3,893	1,547.46	3,893	1,547.46	3,517	292.82	376	1,254.64		
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and Small Scale	2015-16	17	24.67	17	24.67	16	24.51	1	0.16

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
	Industries (2851)									
15	Fisheries (2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/ State/ UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services (2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC, ST, OBC and Minorities (2225)	2015-16	1,119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89
29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
	Total		14,780	18,543.19	8,487	11,995.92	6,608	2,933.30	1,879	9,062.62

Appendix 3.2

(Reference: Paragraph 3.2; Page 56)

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

(₹ in crore)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
Private Aided Colleges			
1.	M.P.N. College, Mullana (Ambala)	2011-12	1.75
		2014-15	2.18
		2015-16	2.42
2.	DAV College, Naneola, Ambala	2012-13	1.16
		2013-14	1.00
		2014-15	1.21
3.	S.M. LubanaKhalsa Girls College, Barara, Ambala	2015-16	2.17
4.	M.L.N. College, Yamunanagar	2015-16	7.54
5.	Guru Nanak Khalsa College, Yamunanagar	2015-16	9.30
6.	Maharaja Agrasen College, Jagadhri	2014-15	1.80
		2015-16	2.10
7.	DAV College, Pundri (Kaithal)	2013-14	1.42
		2014-15	1.50
		2015-16	2.05
8.	CIS KanyaMahavidyalyaFatehpurPundri (Kaithal)	2013-14	2.46
		2014-15	2.90
		2015-16	2.89
9.	BAR Janta College, Kaul, Kaithal	2015-16	2.03
10.	DAV College, Cheeka, Kaithal	2013-14	2.42
		2015-16	2.54
11.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2013-14	2.51
		2014-15	2.52
		2015-16	3.18
12.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2012-13	3.09
		2013-14	3.30
		2014-15	3.30
		2015-16	3.91
13.	IG National College, Ladwa, Kurukshetra	2015-16	2.83
14.	M.N. College, Shahabad, Kurukshetra	2015-16	2.37
15.	C.M.K. National Girls College, Sirsa	2013-14	2.52
		2014-15	2.72
		2015-16	2.89

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
16.	D. N. College, Hisar	2009-10	5.02
		2010-11	5.52
		2011-12	7.33
		2012-13	6.59
		2013-14	6.39
		2014-15	6.37
		2015-16	7.50
17.	S.D. Mahila Mahavidyalaya, Hansi	2013-14	1.15
		2014-15	1.58
		2015-16	1.50
18.	TR College of Education, Sonapat	2014-15	0.57
		2015-16	0.85
19.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13	1.28
		2013-14	1.53
		2015-16	1.88
20.	Gita VidyaMandir KMV, Sonapat	2015-16	6.74
21.	Ahir College, Rewari	2014-15	3.54
		2015-16	3.49
22.	DAV College, Karnal	2015-16	2.42
23.	Guru Nanak Khalsa College, Karnal	2013-14	1.97
		2015-16	1.78
24.	Dayal Singh College, Karnal	2012-13	5.38
		2013-14	6.41
		2014-15	6.22
		2015-16	6.95
25.	Dr. Ganesh Dass DAV College of Education, Karnal	2014-15	0.46
		2015-16	1.31
26.	YM Degree College, Nuh	2014-15	1.72
		2015-16	1.91
27.	RSL College of Education, Sidhrawali, Gurugram	2015-16	1.19
28.	GGDSD College, Palwal	2010-11	3.87
		2011-12	4.29
		2012-13	4.51
		2013-14	4.43
		2014-15	5.65
		2015-16	5.77
29.	Saraswati Mahila Mahavidyalya, Palwal	2015-16	2.36
30.	DAV Centenary College, Faridabad	2010-11	3.07
		2011-12	2.77
		2012-13	2.79
		2015-16	3.47

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
31.	Aggarwal College, Ballabhgarh, Faridabad	2014-15	3.99
		2015-16	3.91
32.	Gandhi Adrash College, Smalkha, Panipat	2010-11	0.86
		2011-12	1.04
		2012-13	0.52
		2013-14	0.72
		2014-15	1.03
		2015-16	1.64
33.	Vaish Girls College, Samalkha (Panipat)	2006-07	0.28
		2007-08	0.38
		2008-09	0.40
		2009-10	0.68
		2010-11	0.81
		2011-12	0.38
		2012-13	0.69
		2013-14	1.18
		2014-15	1.50
		2015-16	1.27
34.	CR College of Education, Rohtak	2015-16	1.55
35.	GB College of Education, Rohtak	2014-15	0.96
		2015-16	1.21
36.	Vaish College, Rohtak	2015-16	5.48
37.	Vaish Girls College, Rohtak	2014-15	3.39
		2015-16	4.28
38.	Shri L.N. Hindu College, Rohtak	2015-16	2.08
39.	Adrash Mahila Mahavidyalya, Bhiwani	2015-16	3.88
40.	M.A. College for Women, Jhajjar	2015-16	2.89
41.	Arya College, Panipat	2015-16	4.96
42.	C.R. Kisan College, Jind	2015-16	4.30
43.	S.D. Mahila Mahavidyalya, Narwana	2014-15	1.08
		2015-16	1.41
44.	D.A.V. College, Sadhaura	2015-16	2.08
45.	Bhagwan Parshu Ram College, Kurukshetra	2014-15	3.51
		2015-16	4.10
46.	D.A.V. College, Pehowa	2015-16	4.41
47.	R.K.S.D College, Kaithal	2015-16	6.55
48.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2015-16	1.29
49.	C.R.M. Jat College, Hisar	2014-15	5.66
		2015-16	6.46
50.	F.C. College for Women, Hisar	2015-16	3.59

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
51.	Vaish College, Bhiwani	2015-16	4.59
52.	Nirankari Baba Gurbachan Singh Memorial College, Sohna	2014-15	2.26
		2015-16	2.03
53.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2014-15	1.37
		2015-16	1.57
54.	K.L.P. College, Rewari	2014-15	6.39
		2015-16	7.66
55.	D.A.V. Girls College, Kosli (Rewari)	2014-15	0.25
		2015-16	0.56
56.	All India Jat Hero's Memorial College, Rohtak	2014-15	9.30
		2015-16	11.54
57.	Vaish College of Education, Rohtak	2014-15	0.66
		2015-16	0.80
58.	M.K. Jat Kanya Mahavidyalya, Rohtak	2014-15	3.15
		2015-16	3.86
59.	SD College, Ambala Cantt.	2015-16	7.60
60.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2015-16	0.78
61.	D.A.V. College, Ambala City	2015-16	7.89
62.	B.P.S. Khanpur Kalan (Sonapat)	2014-15	0.32
		2015-16	
63.	CR College of Education, Hisar	2014-15	1.61
		2015-16	1.60
64.	DAV girls College, Yamunanagar	2014-15	4.85
		2015-16	5.06
65.	GB College of Education, Rohtak	2014-15	0.96
		2015-16	1.21
66.	Guru Nanak Khalsa Girls College, Yamunanagar	2013-14	6.59
		2015-16	9.30
67.	Hindu College, Girls Jagadhari, Yamunanagar	2015-16	3.73
68.	JVM GRR College, Charkhi Dadri	2015-16	4.64
69.	MM College, Fatehabad	2015-16	3.46
70.	MDS College, Ambala City	2015-16	2.58
71.	MLR Saraswati College of Education, Charkhi Dadri	2015-16	0.86
72.	RBS College of Education, Rewari	2015-16	0.44
73.	SLDAV College of Education, Ambala City	2015-16	1.66
Total			455.04

Appendix 3.3

(Reference: Paragraph 3.3; Page 57)

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 30 th June 2017)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2014-15	2014-15	2011-12	2015-16	One year
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18	2015-16	2014-15	2008-09	--	--
3.	Haryana Urban Development Authority, Panchkula	2017-18 to 2021-22	2015-16	2014-15	2012-13	--	--
4.	Haryana Housing Board, Panchkula	2014-15 to 2018-19	2015-16	2013-14	2011-12	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2015-16 to 2019-20	2015-16	2015-16	2013-14	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18 No entrustment required. Audit undertaken under Section 20 (1) of CAG's DPC Act 1971	2015-16	2015-16	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	2015-16	2015-16	2013-14	--	--
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2013-14	2013-14	1996-97	2014-15 to 2015-16	Two year
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2014-15	2014-15	1996-97	2015-16	One year
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2015-16	2015-16	1996-97	--	--
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	2015-16	2012-13	1996-97	--	--

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 30 th June 2017)
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	-	-	-	1996-97 to 2015-16	20 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2013-14	2013-14	1996-97	2014-15 to 2015-16	Two years
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2014-15	2014-15	1999-2000	2015-16	One year
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	1996-97	2015-16	Five years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2015-16	2015-16	1996-97	--	--
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2014-15	2014-15	1996-97	2015-16	One year
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	2015-16	2013-14	1996-97	--	--
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2014-15	2014-15	1996-97	2015-16	One year
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2015-16	2015-16	1996-97	--	--
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2015-16	2013-14	1996-97	--	--
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	1996-97	2014-15 to 2015-16	Two years

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 30 th June 2017)
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2015-16	2014-15	1996-97	--	--
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	-do-	2014-15	2014-15	1996-97	2015-16	One year
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	1996-97	2008-09 to 2015-16	Eight years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2014-15	2014-15	1996-97	2015-16	One year
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	2014-15	2014-15	2009-10	2015-16	One year
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2012-13	2012-13	2012-13	2013-14 to 2015-16	Three years
29.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2015-16	2013-14	2008-09	--	--

Appendix 3.4

(Reference: Paragraph 3.4; Page 58)

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 ¹	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	-	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationary	National Text book Scheme	2007-08	17.97	-
4.	Food and Supplies	Grain Supply Scheme	2014-15	6,636.74	-
5.	Transport	Haryana Roadways ²	2010-11	774.86	Delay was due to shortage of staff
Total				7,429.57	

¹ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

² Accounts have not been received after 2010-11.

Appendix 3.5

(Reference: Paragraph 3.5; Page 58)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2017

(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 (6.50)	-	-	-	1 (6.50)
2	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*
16	Public Health Engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
Total		21 (54.32)	15 (21.44)	22 (31.89)	8 (14.30)	8 (2.40)	24 (16.47)	98 (140.82)

Say ₹1.41 crore

*Nil value is given in cases where amount could not be made available.

Appendix 3.6

(Reference: Paragraph 3.5; Page 58)

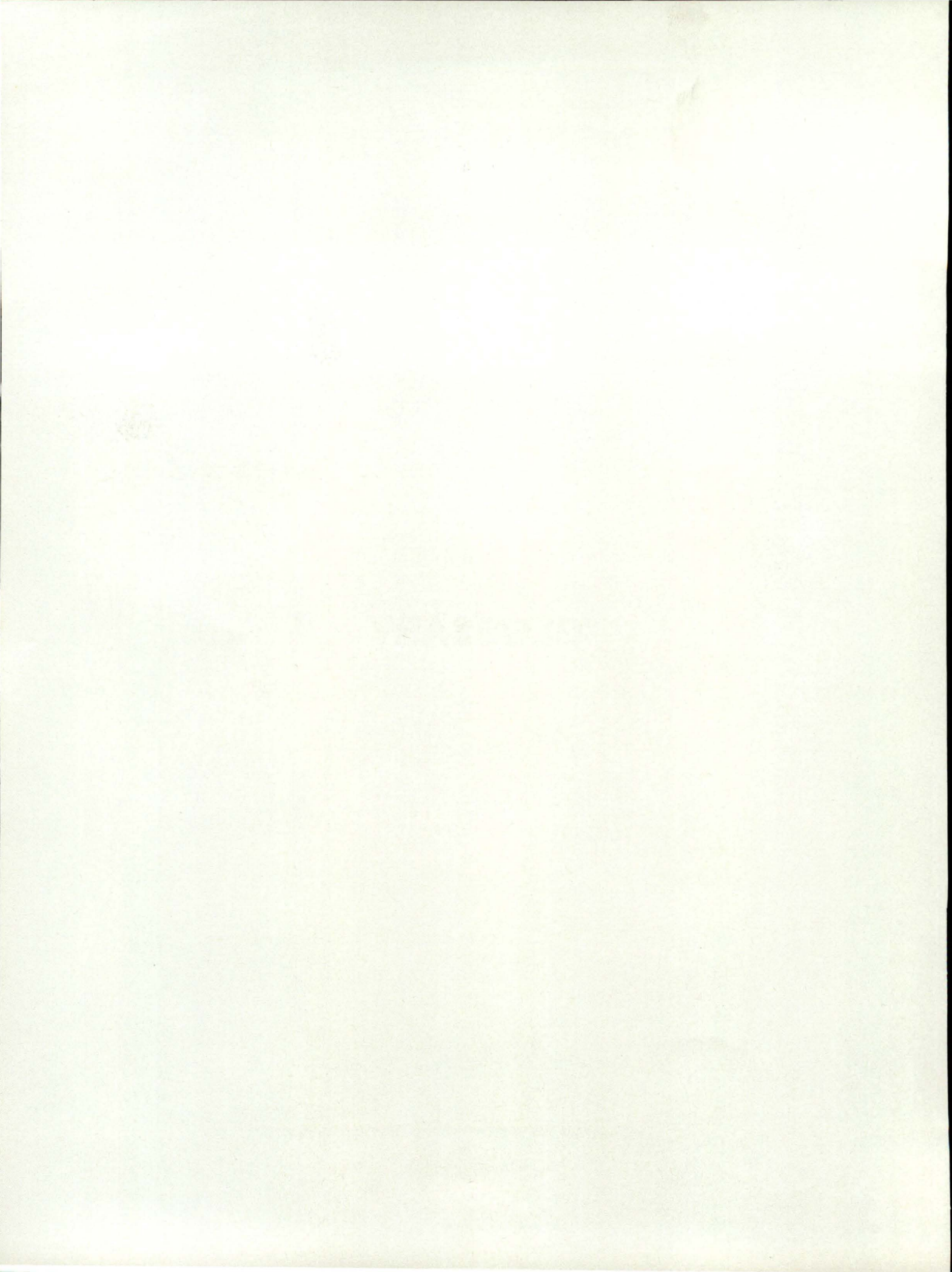
Department/category wise details of cases of theft and misappropriation/loss of Government material

(₹ 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	1	6.5	0	0	1	6.50
Education	16	29.32	2	1.39	18	30.71
Forest	0	0	1	0.80	1	0.80
Medical	4	0.01	3	13.42	7	13.43
Technical Education	3	16.08	0	0	3	16.08
Revenue Department	0	0	1	9.28	1	9.28
Transport Department	0	0	2	3.77	2	3.77
Police	0	0	2	17.78	2	17.78
Social Welfare	3	8.63	0	0	3	8.63
Social Justice & Empowerment	1	0.23	0	0	1	0.23
Town & Country Planning	0	0	1	1.44	1	1.44
Treasury & Accounts			1	0	1	0
Skill Development & Industrial Training	2	0.40	0	0	2	0.40
Medical Education & Research	1	3.00	0	0	1	3.00
Development & Panchayats	1	0	0	0	1	0
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	37	10.5	12	0.55	49	11.05
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	71	84.28	27	56.54	98	140.82

Say ₹ 1.41 crore

GLOSSARY



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.
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.
Net Debt available	Net Debt available to the State is excess of Public Debt Receipts over Public Debt repayment and interest payment on Public Debt.

GLOSSARY OF ABBREVIATIONS

A&E	Accounts and Entitlement
AC	Abstract Contingency
ACS	Actual cost of supply
AE	Aggregate Expenditure
AG	Accountant General
AIA	All India Average
AP	Approved Plan
ARR	Annual Rate of Return
AT&C	Aggregate Technical and Commercial
BE	Budget Estimates
CAGR	Compounded Average Growth Rate
CE	Capital Expenditure
CO	Capital Outlay
CR	Capital Receipts
DCC	Detailed Countersigned Contingency
DCRF	Debt Consolidation and Relief Facility
DDP	Desert Development Programme
DE	Development Expenditure
DHBNL	Dakshin Haryana Bijli Vitran Nigam Limited
DISCOMs	Distribution Companies
DPC	Duties, Powers and Conditions
DRDA	District Rural Development Agency
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management Act, 2005
FFC	Fourteenth Finance Commission
GDP	Gross Domestic Product
GOI	Government of India
GSDP	Gross State Domestic Product
HPGCL	Haryana Power Generation Corporation Limited
HVPNL	Haryana Vidyut Parsaran Nigam Limited
ICDS	Integrated Child Development Scheme
IP	Interest Payment
ITI	Industrial Training Institute
MIS	Management Information System

MTFPS	Mid Term Fiscal Policy Statement
NGO	Non-Government Organisation
NPRE	Non Plan Revenue Expenditure
NPRR	Non Plan Revenue Receipts
O&M	Operation and Maintenance
PAG	Principal Accountant General
PLAs	Personal Ledger Accounts
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRI	Panchayati Raj Institution
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RE	Revenue Expenditure
RE	Revised Estimates
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SBI	State Bank of India
SDL	State Development Loan
SDRF	State Disaster Response Fund
SLMC	State Level Monitoring Committee
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UDAY	Ujwal Discom Assurance Yojana
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax
VLC	Voucher Level Computerisation