

दिनांक..को विधानसभा
को प्रस्तुत की गई
Presented to the Legislature
on.../03/2015.....

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

on

State Finances

for the year ended 31 March 2014

Government of Haryana

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	1.2	5
Revenue Receipts	1.3	8
Capital Receipts	1.4	13
Public Accounts Receipts	1.5	14
Application of Resources	1.6	15
Quality of Expenditure	1.7	21
Financial Analysis of Government Expenditure and Investments	1.8	24
Assets and Liabilities	1.9	28
Debt Management	1.10	31
Fiscal Imbalances	1.11	33
Follow up Action on Audit Report	1.12	35
Conclusions	1.13	35
Recommendations	1.14	36
Chapter –II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	37
Summary of Appropriation Accounts	2.2	37
Financial Accountability and Budget Management	2.3	38
Deficiencies noticed in working of treasuries	2.4	42
Shortcomings in Plan Estimates	2.5	43
Outcome of Review of Selected Grants	2.6	44
Delay in submission of Budget Estimates	2.7	46
Conclusions	2.8	46
Recommendations	2.9	46

Chapter -III		
FINANCIAL REPORTING		
Delay in furnishing utilisation certificates	3.1	47
Non-submission/delay in submission of accounts	3.2	48
Delays in submission of accounts of autonomous bodies for certification	3.3	48
Departmentally managed commercial undertakings	3.4	49
Misappropriations, losses, defalcations, etc.	3.5	50
Misclassification in accounts	3.6	51
Conclusions	3.7	52
Recommendations	3.8	52

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	State Profile	1.1 and 1.3	55
1.2	Part A: Structure and form of Government Accounts Part B: Layout of Finance Accounts	Introduction	56
1.3	Methodology adopted for the assessment of fiscal position	Introduction	59
1.4	Time Series Data on State Government finances	1.3	60
1.5	Part A: Abstract of receipts and disbursements for the year 2013-14 Part B: Summarised financial position of the State Government as on 31 March 2014	1.1.1 1.9.2	62 64
1.6	Statement of assessment/projections under Thirteenth Finance Commission, Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year 2013-14	1.1.1	65
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	66
1.8	Summarised financial statement of departmentally managed commercially/ quasi-commercially undertakings	1.8.4	67
1.9	Details of Public Private Partnership Infrastructure projects under implementation	1.8.5	68
2.1	Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case	2.3.1	69
2.2	Details of expenditure incurred without provision during 2013-14	2.3.4	70
2.3	Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	2.3.6	72
2.4	Details of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case	2.3.7	73
2.5	Details of surrender of funds in excess of ₹ 10 crore at the end of March 2014	2.3.8	83
2.6	Details showing rush of expenditure in the last quarter/month of the year	2.3.9	85
2.7	Non-submission of vouchers in support of payment for the year 2013-14	2.4.1	86
2.8	First list of payments-Statement indicating late submission of accounts by treasuries due on 13 to 17 every month to which the Account pertains (April 2013 to March 2014)	2.4.2	87
2.9	Second list of payments - Statement indicating late submission of accounts by treasuries due on third to seventh of the month following the month to which the account pertains (April 2013 to March 2014)	2.4.2	89

Appendix	Description	Reference to	
		Paragraph	Page
2.10	List of awaited Plus (+) and Minus (-) Memos as on 31 March 2014	2.4.3	91
2.11	Overpayment on account of disbursement of Pension/Family Pension/DCRG/Commutation	2.4.5	92
2.12	Detail of the schemes for which budget outlays were approved in original budget but withdrawn in revised estimates	2.5 (i)	93
2.13	Detail of the schemes for which provision was reduced in revised estimates but no expenditure incurred	2.5 (ii)	95
2.14	Detail of the schemes for which provision was made in approved outlay and revised estimates but no expenditure incurred	2.5 (iii)	96
2.15	Detail of the schemes where budget estimates were enhanced, but expenditure was less than original provision	2.5 (iv)	99
2.16	Detail of the schemes for which revised budget reduced but actual expenditure was less than the provision made	2.5 (vi)	101
2.17	Detail of the schemes in which actual expenditure was more than the provision	2.5 (vii)	106
2.18	Details of the schemes for which provision was made in approved outlay and revised estimates but the expenditure incurred was far less than the provision made	2.5 (viii)	107
2.19	Detail of the schemes under grant no. 15 (Local Government) with rush of expenditure in the last quarter/month of the year 2013-14	2.6.1(i)	112
2.20	Detail of the schemes under Grant No. 15 (Local Government) for no expenditure incurred during the year 2013-14	2.6.1(ii)	113
2.21	Detail of the schemes under Grant No. 21 (Women & Child Development) with rush of expenditure in the last quarter of the year 2013-14	2.6.2(iii)	114
2.22	Detail of the plan schemes under Grant No. 21 (Women & Child Development) wherein savings occurred during the year 2013-14 (Cases having savings of ₹ 10 lakh or more)	2.6.2(iv)	115
3.1	Details of Utilisation Certificates due, received and outstanding as on 31 March 2014	3.1	117
3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	3.2	118
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	124

Appendix	Description	Reference to	
		Paragraph	Page
3.4	Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings	3.4	127
3.5	Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2014	3.5	128
3.6	Department/category wise details of cases of theft and misappropriation/loss of Government material	3.5	129
	GLOSSARY		
	Glossary of Terms		131
	Glossary of Abbreviations		133



PREFACE

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

Chapter I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. 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 during the current year.

The Report containing the findings of performance audit and audit of transactions in various departments, Report containing observations on audit of Statutory Corporations, Boards, Government Companies and Report on Revenue Receipts 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 2013-14 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 2014 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 2014. 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

The revenue deficit which was required to be brought down to zero during 2011-12 and to maintain zero upto 2014-15 slightly decreased during the year as compared to previous year. The trends in fiscal parameters, i.e. revenue, fiscal and primary deficit which stood at ₹ 4,438 crore, ₹ 10,362 crore and 5,618 crore respectively in 2012-13 decreased to ₹ 3,875 crore, ₹ 8,314 crore and 2,464 crore respectively in 2013-14.

Interest payments (₹ 5,850 crore), increased by 23 per cent during the year over 2012-13 and were higher than the projections made in the Fiscal Correction Path (₹ 5,180 crore) and the limit fixed by Thirteenth Finance Commission (₹ 5,314

crore) but was within the projections made in the Medium Term Fiscal Policy Statement (₹ 6,302 crore).

Revenue expenditure (₹ 41,887 crore) was 90 *per cent* of the total expenditure (₹ 46,598 crore) and the Non-Plan component (₹ 31,735 crore) was 76 *per cent* of revenue expenditure which was higher than the normative assessment of the Thirteenth Finance Commission (₹ 22,138 crore) and the projection of Fiscal Correction Path (₹ 31,135 crore).

Forty projects of two departments which were scheduled to be completed between May 2013 and March 2014 were still lying incomplete (June 2014). 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 0.02 to 0.17 *per cent* in the past five years while the Government paid an average interest of 9.22 to 9.86 *per cent* on its borrowings. During 2013-14 a major portion of investments (72 *per cent*) was made in form of investment in equity shares of various Power Corporations.

GOI directly transferred ₹ 2,308.06 crore to State implementing agencies during the year, registering increase of ₹ 290.22 crore (14 *per cent*) in comparison to the previous year. Since these funds do not pass through the State Budget, the Finance Accounts do not present a complete picture of fund flow of Central Government resources into the State.

Chapter II

Financial management and budgetary control:

During 2013-14, expenditure of ₹ 61,250.73 crore was incurred against total grants and appropriations of ₹ 78,118.14 crore. Overall savings of ₹ 16,867.41 crore were the result of saving of ₹ 17,197.08 crore in various grants and appropriation offset by excess expenditure of ₹ 329.67 crore in two grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 428.10 crore in grants relating to 2012-13.

In 46 cases, ₹ 14,332.63 crore were surrendered at the end of the financial year. In five cases, ₹ 1,654.68 crore was surrendered including an excess surrender of ₹ 32.05 crore than actual savings indicating inadequate budgetary control in these departments. Further, out of savings of ₹ 13,599.30 crore in 15 cases, savings of ₹ 2,967.99 crore were not surrendered. There were both instances of inadequate provision of funds and unnecessary or excessive re-appropriations.

Expenditure of ₹ 3,288.63 crore (37 per cent) in 17 major heads under 12 grants was incurred during the month of March 2014 which shows rush of expenditure at the end of the financial year and was against the provisions of Rule 56 of the General Financial Rules.

The plan expenditure during 2013-14 was only ₹ 15,712.16 crore (87 per cent) against the assessed amount of ₹ 18,000 crore. No expenditure incurred in 143 schemes with approved plan outlay of ₹ 1,498.43 crore and in 299 schemes expenditure of ₹ 3,984.63 crore was incurred against the approved outlay of ₹ 7,348.08 crore.

Chapter III

Financial Reporting:

1,391 Utilization certificates in respect of loans and grants of ₹ 3,691.25 crore provided by various departments were in arrear as on 31 March 2014. 269 annual accounts of 114 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2014. Six out of 28 autonomous bodies, whose audit has been entrusted to the CAG by the State, had not submitted their annual accounts for the last 17 years.

State Government reported 137 cases of misappropriation, defalcation, etc involving Government money amounting to ₹ 1.58 crore on which final action was pending as of June 2014. Out of these 120 cases were more than five years old.

During 2013-14, 13.96 per cent of total expenditure and 4.10 per cent of total revenue receipts were 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 2013-14 and analyses changes observed in the movement of major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*. The methodologies adopted for assessment of the fiscal position are given in *Appendix 1.3*.

1.1 Profile of State

Haryana is an agrarian State with 21 districts, eight of which are part of the National Capital Region. The State is located near national capital. It is the 20th of the largest States in terms of geographical area (44,212 sq km) and 17th by population. The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a decadal growth of 19.9 *per cent*. The percentage of population below the poverty line was 11.16 lower than the all-India average. The State's Gross State Domestic Product (GSDP) in 2013-14 at current prices was ₹ 3,83,911 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 76.64 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2013-14 issued by Economic and Statistical Analysis department is ₹ 1,35,007 as against the country's average ₹ 74,380.

Gross State Domestic Product (GSDP)

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

Year	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP (₹ in crore)	61,08,903	72,48,860	83,91,691	93,88,876	1,04,72,807
Growth rate of GDP (Percentage)	15.18	18.66	15.77	11.88	11.54
State's GSDP (₹ in crore)	2,23,600	2,60,621	2,98,786	3,39,451	3,83,911
Growth rate of GSDP (Percentage)	22.51	16.56	14.64	13.61	13.10

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

1.1.1 Summary of Fiscal Transactions

The summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13) is given below.

Table 1.1 : Summary of Fiscal operations in 2013-14

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non Plan	Plan	Total
Section-A: Revenue							
Revenue receipts	33,633.53	38,012.08	Revenue expenditure	38,071.72	31,735.01	10,152.09	41,887.10
Tax revenue	23,559.00	25,566.60	General Services	11,896.75	13,505.73	91.58	13,597.31
Non-tax revenue	4,673.15	4,975.06	Social Services	14,516.35	8,167.73	7,245.68	15,413.41
Share of Union Taxes/ Duties	3,062.13	3,343.24	Economic Services	11,556.73	9,925.37	2,814.83	12,740.20
Grants from Government of India	2,339.25	4,127.18	Grants-in-aid and Contributions	101.89	136.18	-	136.18
Section-B: Capital and others							
Misc. Capital Receipts	10.81	9.89	Capital Outlay	5,761.84	(-1132.12)	5,066.72	3,934.60
Recoveries of Loans and Advances	349.38	261.85	Loans and Advances disbursed	521.99	282.26	493.35	775.61
Public Debt receipts	15,213.54	17,604.16	Repayment of Public Debt	5,951.37			7,968.47
Contingency Fund	-	--	Contingency Fund	-			--
Public Account receipts	22,708.90	26,548.06	Public Account disbursements	21,073.88			24,560.19
Opening Cash Balance	2,161.75	2697.11	Closing Cash Balance	2,697.11			6,007.18
Total	74,077.91	85,133.15	Total	74,077.91			85,133.15

(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 2013-14 over the previous year:

- Revenue receipts increased by ₹ 4,379 crore (13 *per cent*) as tax revenue increased by ₹ 2,008 crore (nine *per cent*) and share of Union taxes and duties from the Government of India (GOI) by ₹ 281 crore (nine *per cent*). Grants-in-aid from GOI increased by ₹ 1,788 crore (76 *per cent*) and non-tax revenue by ₹ 302 crore (six *per cent*) over 2012-13. The State's own tax revenue fell short by 9.01 *per cent*, 11.18 *per cent* and 3.80 *per cent* of targets fixed under Fiscal Correction Path (FCP) (₹ 28,099 crore), projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 28,784 crore) and target fixed by Thirteenth Finance Commission (ThFC) (₹ 26,577 crore) respectively. The non-tax revenue (₹ 4,975 crore) fell short by 70.38 *per cent*, 2.74 *per cent* and 3.62 *per cent* of the target fixed by ThFC (₹ 16,796 crore), projection made in FCP (₹ 5,115 crore) and MTFPS (₹ 5,162 crore) respectively for the year 2013-14 (*Appendix 1.6*).

- Revenue expenditure increased by ₹ 3,815 crore (10 per cent) as a result of increase in expenditure on ‘general services’ (₹ 1,701 crore), ‘economic services’ (₹ 1,183 crore) and ‘social services’ (₹ 897 crore). The Non-Plan Revenue expenditure (NPRE) (₹ 31,735 crore) was higher by 43.35 per cent against the the normative assessment in ThFC (₹ 22,138 crore) (*Appendix 1.6*).
- Capital expenditure decreased by ₹ 1,827 crore (32 per cent) mainly on account of decrease in expenditure on ‘economic services’ due to receipt of ₹ 1,144 crore from GOI under Major Head “4408 - Capital outlay on Food Storage and Warehousing”.
- Recovery of loans and advances decreased by ₹ 88 crore (25 per cent) during 2013-14.
- Net Public account receipts increased from ₹ 1,635.02 crore in 2012-13 to ₹ 1,987.87 crore in 2013-14.
- The cash balance of ₹ 6,007 crore at the close of 2013-14 increased by ₹ 3,310 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, 2005 on 6 July, 2005 as per recommendations of 12th Finance Commission with an objective to eliminate revenue deficit and reduce fiscal deficit within prescribed limit. The FRBM Act was further amended as per guidelines received from GOI, from time to time. The ThFC recommended the State Government for attaining zero revenue deficit target from 2011-12 and maintaining the same till 2014-15, limiting the fiscal deficit to three per cent of GSDP from 2010-11 and maintaining the same till 2014-15 and limiting the outstanding debt as percentage of GSDP by 22.6 per cent in 2011-12, 22.7 per cent in 2012-13 and 22.8 per cent in 2013-14.

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

Table 1.2 : Variations in major fiscal variables from projections

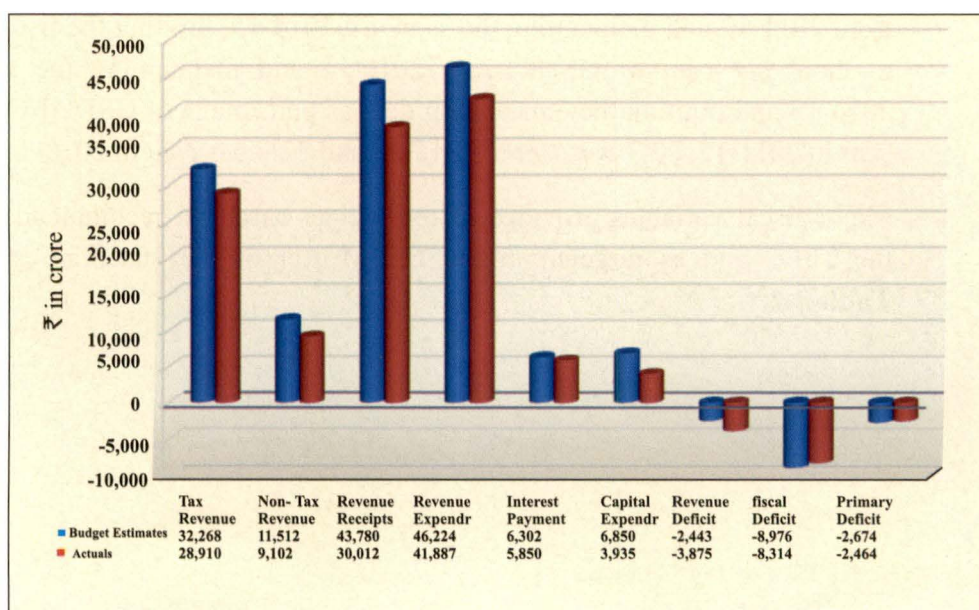
Fiscal variables	2013-14						
	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Percentage variation of actuals over		
					Targets of FRBM Act	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Zero	(-) 2,443	(-) 2,121 (5.58 per cent of Revenue Receipts)	(-) 3,875	-	(-) 1,432 (59 per cent)	(-) 1,754 (83 per cent)
Fiscal Deficit/GSDP (In per cent)	3	2.2	2.18	2.16	(-) 0.84	(-) 0.04	0.02
Ratio of total outstanding debt to GSDP (In per cent)	22.8	16.47	16.47	15.71	(-) 7.09	(-) 0.76	(-) 0.76

The revenue deficit (₹ 3,875 crore) for the year 2013-14 was higher than the projection made in budget and MTFPS but fiscal deficit was within projections prescribed under FRBM Act and MTFPS.

The total outstanding debt projected at 22.8 per cent of GSDP as per FRBM Act and 16.47 per cent as per budget and MTFPS targets for the year 2013-14 was within limit at 15.71 per cent of GSDP in the current year.

1.1.3 Budget estimates and actual

The budget papers provide estimates of revenue and expenditure for a particular fiscal year. The estimation of revenue and expenditure should be made as accurately as possible so that variations can be analysed to find out the genuine causes. The Budget estimates and actual for some important fiscal parameters are given in **Chart 1.1**.

Chart 1.1: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2013-14


As against the targeted revenue receipt of ₹ 43,780 crore, the actual revenue receipts were ₹ 38,012 crore (87 per cent). The collection under non-tax revenue was only ₹ 9,102 crore (79 per cent) against the anticipated receipt of ₹ 11,512 crore mainly due to lesser Grants-in-Aid receipt from GOI which was only ₹ 4,127 crore (65 per cent) against the anticipation of ₹ 6,350 crore. The actual revenue expenditure (₹ 41,887 crore) was within the budget provision of ₹ 46,224 crore. The interest payments (₹ 5,850 crore) were kept within estimated projection (₹ 6,302 crore) and the capital expenditure were ₹ 3,935 crore against the budget estimate of ₹ 6,850 crore due to receipt of ₹ 1,144 crore from GOI under the Major Head "4408- Capital outlay on Food Storage and Warehousing". The Government could not maintain the estimated revenue deficit (₹ 2,443 crore), as this increased to ₹ 3,875 crore whereas, fiscal and primary deficits were within the estimate.

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 2013-14

(₹ in crore)

Sr. No.	Scheme	Budget Estimate	Actual Expenditure
1.	Indira Gandhi Priyadarshini Vivah Shagun Yojana	66.26	66.26
2.	Ladli – Social security pension scheme for families having only girl/girls child	13.49	13.49
3.	Widow pension	470.92	470.92
4.	Insurance of anganwari workers/ helpers	4.19	4.19
5.	Apni beti apna dhan (Ladli)	50.22	50.22
6.	Adolescent girls scheme	2.80	2.80
7.	Protection of women from domestic violence - setting up of cells	0.95	0.95
8.	Home cum training centres for destitute women and widows	1.44	1.44
9.	Assistance for women co-operatives	0.70	0.70
10.	Pension to aged, physically handicapped and destitute women and widows	13.53	13.53
11.	Rajiv Gandhi scheme for empowerment of adolescent girls	12.39	12.39

(Source : State budget 2013-14 and detailed Appropriation Accounts for 2013-14)

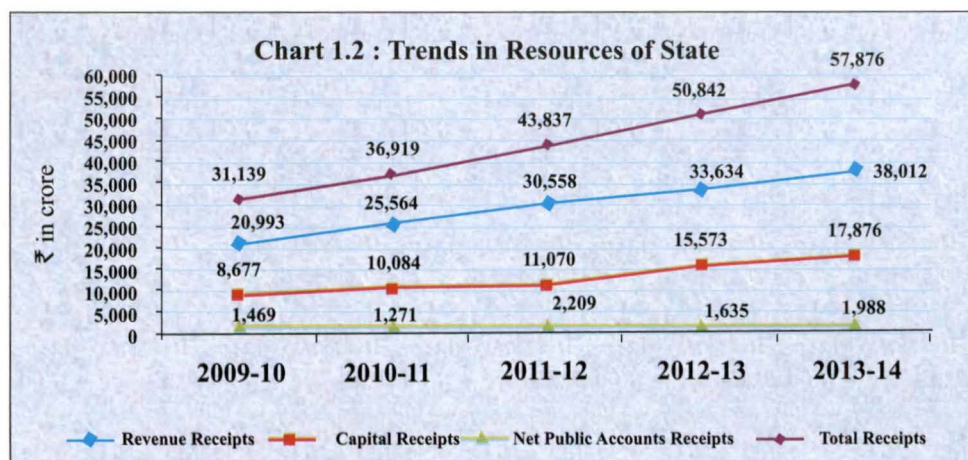
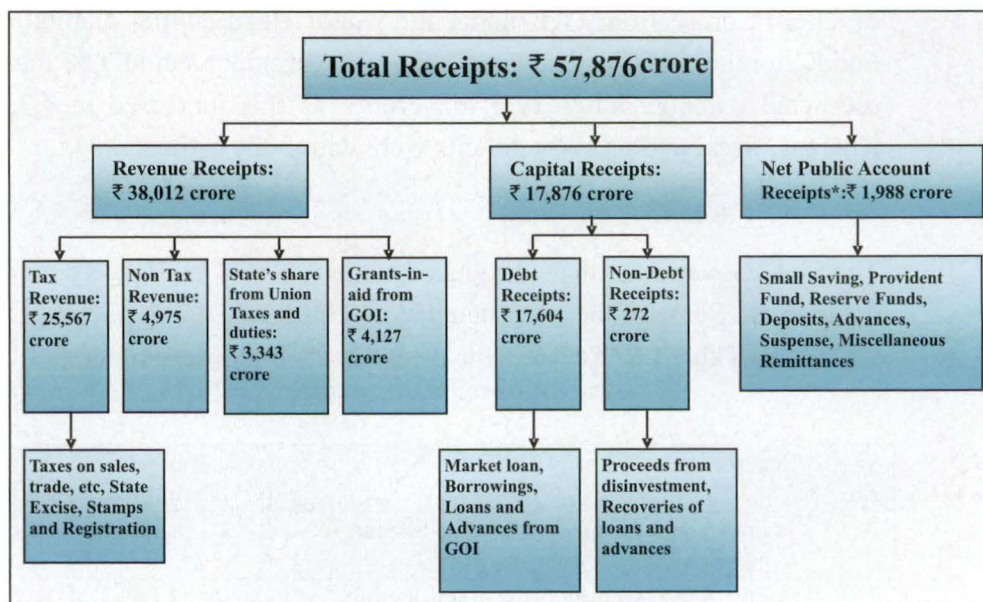
1.2 Resources of the State

1.2.1 Resources of the State as per Finance Accounts 2013-14

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous

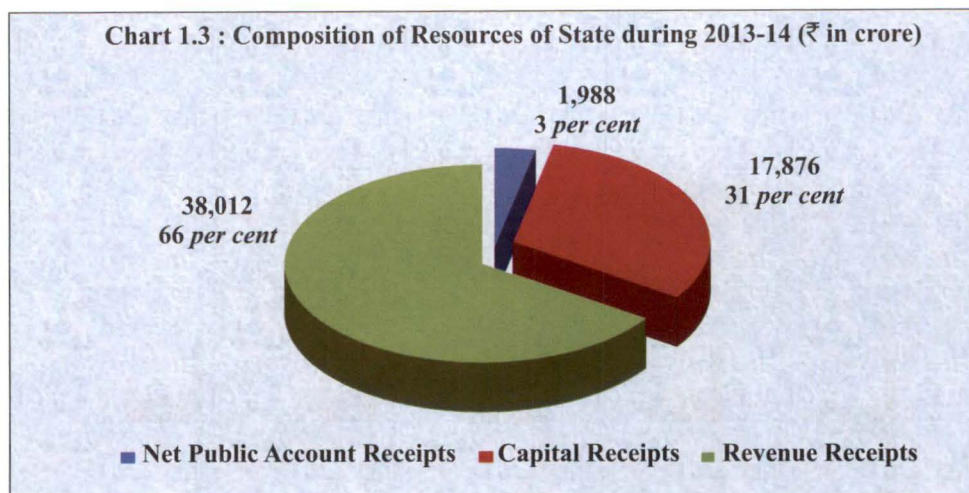
capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2009-14, the **Chart 1.3** depicts the composition of resources of the State during the current year.

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



(Source: State Finance Accounts of the respective years)

* Net Public Account Receipts (₹ 1,988 crore) = Public Account Receipts (₹ 26,548 crore) less Public Accounts Disbursements (₹ 24,560 crore)



The total receipts of the Government increased by ₹ 26,737 crore, (86 per cent) from ₹ 31,139 crore in 2009-10 to ₹ 57,876 crore in 2013-14. Revenue receipts increased by ₹ 17,019 crore (81 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 9,199 crore (106 per cent) and Net Public Account receipts increased by ₹ 519 crore (35 per cent) during the same period. The share of revenue receipts in the total receipts remains same at 66 per cent during 2009-10 and 2013-14. The share of the Public Accounts receipts decreased from 5 to 3 per cent whereas the share of capital receipts including debt increased from 28 per cent to 31 per cent during the same period.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

Government of India (GOI) has been transferring funds directly to State implementing agencies for the implementation of various schemes/programmes in the social and economic sectors. As per information captured from Central Plan Schemes Monitoring System (CPSMS) portal of Controller General of Accounts, during 2013-14 the GOI transferred ₹ 3,220.41 crore directly to various implementing agencies in the State. Out of this, ₹ 912.34 crore¹ were released to implementing agencies of GOI in the State. Amount released to State implementing agencies was ₹ 2,308.06 crore, out of which ₹ 2,180.68 crore was transferred for 27 programmes/schemes to State implementing agencies wherein the release in each case was ₹ 10 crore or more and ₹ 127.38 crore were released to various implementing agencies wherein release in each case was less than ₹ 10 crore (as per details given in **Table 1.4**).

¹ 1. National Horticulture Board, Gurgaon : ₹ 12.64 crore, 2. National Handicapped Finance and Development Corporation : ₹ 32.55 crore, 3. National Horticulture Board, Gurgaon: ₹ 202.77 crore, 4. NHPC Ltd: ₹ 628.01 crore, 5. National Horticulture Board, Gurgaon : ₹ 21.37 crore and 6. NIT Kurukshetra: ₹ 15 crore

Table 1.4: Funds transferred directly to State Implementing Agencies

(₹ in crore)

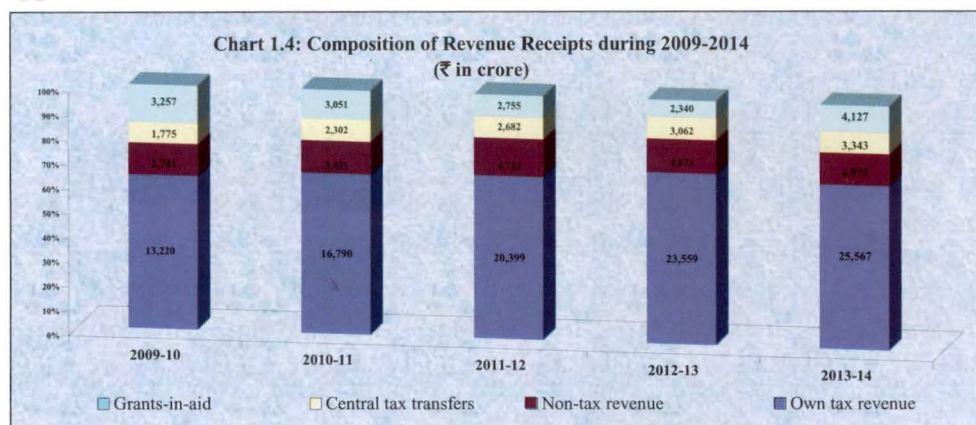
Sr. No.	Programme/Scheme	Implementing Agency in the State	Central Share	
			2012-13	2013-14
1	Swaran Jayanti Gram Swarojkar Yojna	Registered Societies	24.52	10.61
2	Assistance to Institutes of Hotel Management, Food Craft Institutes, etc	Food Craft Institute, Faridabad and State Institute of Hotel Management, Yamunanagar	6.00	10.19
3	Autonomous R&D Institution	Registered Societies, Statutory Bodies	79.39	79.30
4	Biotech Facilities	Registered Societies, Statutory Bodies and Local Bodies	2.97	24.06
5	Central Rural Sanitation Programme	State Sanitation Mission Haryana	--	131.18
6	DRDA Administration	District Rural Development Agency (DRDA)	12.51	12.42
7	Grand Challenge Programme	Translation Health Science and Technology Institute and Regional Centre for Biotechnology	1.45	10.41
8	Human Resources Development (ISDS)	Apparel Training & Design Centre, Moelama exports Ltd, Technopak Advisor Pvt. Ltd.	32.88	40.85
9	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Haryana	9.63	15.96
10	Mahatma Gandhi National Rural Employment Guarantee	MNREGA	349.36	376.88
11	Market Access Initiative	Apparel Export Promotion Council	11.78	13.00
12	MPs Local Area Development Scheme MPLADS	Deputy Commissioners	75.00	77.50
13	National AIDS Control Programme III	Haryana State AIDS Control Societies	16.13	15.14
14	National Food Security Mission	Haryana Agriculture Development Agency, Directorate Wheat Research	46.96	42.37
15	National Horticulture Mission	National Horticulture Board Gurgaon, Haryana State Horticulture Development Agency	90.88	163.43
16	National Mission on Micro Irrigation	State Micro Irrigation Committee	30.00	33.00
17	National River Conservation Plan (NRCP)	Haryana Public Health Engineering Department	28.54	10.00
18	National Rural Drinking Water Program	State Water and Sanitation Mission, Haryana	313.41	229.52
19	National Rural Health Mission Centrally Sponsored	State Health Society Haryana	192.61	229.16
20	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Haryana School Shiksha Priyojna Parishad	94.08	72.04
21	Research and Development Department of Biotechnology	Registered Societies, Statutory Bodies, State Govt. PSUs, Govt. Autonomous Bodies, Govt. Institutions	12.28	20.02
22	Rural Housing IAY	DRDA	63.58	98.31
23	Sarva Shiksha Abhiyan (SSA)	Haryana School Shiksha Priyojna Parishad	338.10	350.88
24	Scheme for Directorate of Forensic Sciences (CFSLs)	Haryana Police Housing Corporation	--	21.32
25	Afforestation and Forest Management	State Forest Development Agency Haryana	6.41	17.94
26	Scheme for setting up of 6000 Model Schools	Haryana school shiksha priyojna parishad	5.60	62.18
27	Social Security for Unorganised Workers including RSBY	ESI Health Care Society, Haryana	--	13.01
28	Other schemes having a release below ₹ 10 crore		173.77	127.38
	Total		2,017.84	2,308.06

(Source: Information captured from Central Plan Schemes Monitoring System (CPSMS) portal of CGA)

On perusal of above table, it may be seen that the funds released directly to State implementing agencies increased by ₹ 290.22 crore during 2013-14 against 2012-13. The increase was mainly under Central Rural Sanitation Programme: ₹ 131.18 crore, National Horticulture Mission: ₹ 72.55 crore, Scheme for setting up of Model Schools : ₹ 56.58 crore and National Rural Health Mission : ₹ 36.55 crore.

1.3 Revenue Receipts

Statement 11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2009-14 are presented in **Appendix 1.4** and also depicted in **Chart 1.4**.



(Source : State Finance Accounts of respective years)

The revenue receipts of the State increased by 81 *per cent* during the period from 2009-10 to 2013-14. The State's own revenue increased by 91 *per cent*, the grants-in-aid from GOI increased by 27 *per cent* and the central tax transfers increased by 88 *per cent* during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue increased from 76 *per cent* in 2009-10 to 80 *per cent* in 2013-14. The share of grants-in-aid from GOI decreased from 16 *per cent* in 2009-10 to 11 *per cent* in 2013-14.

During 2004-05 to 2012-13, the compound annual growth rate of revenue receipts at 14.80 *per cent* was less than growth rate of the general category States (16.93 *per cent*). This growth rate for the period 2004-05 to 2013-14 was 14.59 *per cent* (**Appendix 1.1**). The trends in revenue receipts relative to GSDP are given in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	20,993	25,564	30,558	33,634	38,012
Rate of growth of RR (<i>per cent</i>)	13.77	21.77	19.54	10.07	13.02
R R/GSDP (<i>per cent</i>)	9.39	9.81	10.23	9.91	9.90
Buoyancy Ratios					
Revenue Buoyancy with respect to GSDP	0.753	1.315	1.334	0.740	0.994
State's Own Tax Buoyancy with respect to GSDP	0.597	1.631	1.468	1.138	0.651
Revenue Buoyancy with reference to State's own taxes	1.676	0.613	0.681	0.879	1.537
State's GSDP (₹ in crore)	2,23,600	2,60,621	2,98,786	3,39,451	3,83,911
Growth rate of GSDP (Percentage)	22.51	16.56	14.64	13.61	13.10

The growth rate of revenue receipts which was 13.77 per cent in 2009-10 increased to 21.77 per cent in 2010-11 but decreased thereafter to 13.02 per cent in 2013-14. The revenue buoyancy with reference to own tax revenue decreased from 1.676 in 2009-10 to 1.537 in 2013-14.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The States actual tax and non tax receipts for the year 2013-14 vis-a-vis assessment made by ThFC and MTFPS are given in the **Table 1.6**.

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

(₹ in crore)

	ThFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					ThFC projection	Budget estimates	MTFPS projection
Tax revenue	26,577	28,784	28,784	25,567	(-)3.80	(-)11.18	(-)11.18
Non tax revenue	16,796	5,162	5,162	4,975	(-)70.38	(-)3.62	(-)3.62

The actual collection under State's own tax revenue fell short by 3.80 per cent of the projections made by ThFC and 11.18 per cent of budget estimates and MTFPS projection. The actual receipts under non-tax revenue fell short by 70.38 per cent of the projections made by ThFC and 3.62 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 1.7** depicts the trends in various components of own tax revenue of the State during 2009-14.

Table 1.7: Components of State's own resources

(₹ in crore)

Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14
Taxes on sales, trades, etc.	9,032.33 (11)	11,082.01 (23)	13,383.69 (21)	15,376.58 (15)	16,774.33 (9)
State excise	2,059.02 (45)	2,365.81 (15)	2,831.89 (20)	3,236.48 (14)	3,697.35 (14)
Taxes on vehicles	277.07 (16)	457.36 (65)	740.15 (62)	887.30 (20)	1,094.86 (23)
Stamp duty and Registration fees	1,293.56 (-2)	2,319.28 (79)	2,793.00 (20)	3,326.25 (19)	3,202.48 (-4)
Land revenue	9.45 (10)	10.02 (6)	10.95 (9)	12.98 (19)	12.42 (-4)
Taxes on goods and passengers	391.45 (6)	387.14 (-1)	429.32 (11)	470.76 (10)	497.45 (6)
Other taxes ²	156.70 (14)	168.75 (3)	210.46 (31)	248.67 (18)	287.71 (16)
Total	13,219.58 (13)	16,790.37 (27)	20,399.46 (22)	23,559.02 (15)	25,566.60 (9)

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

(Source: Finance Accounts for the respective years)

² Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

Tax revenue increased by ₹ 12,347 crore (93 per cent) during 2009-14. All the major taxes and duties recorded increase in the tax revenue except decrease in stamp duty and registration and land revenue during 2013-14. Major increase was in sales tax, state excise and taxes on vehicles.

During 2004-05 to 2012-13, the compound annual growth rate of tax revenue at 15.50 per cent was less than growth rate of the general category States (16.42 per cent). This growth rate for the period 2004-05 to 2013-14 was 14.69 per cent (*Appendix 1.1*). The State's own tax revenue was less than the projections made by the Government in its Fiscal Correction Path (FCP) (₹ 28,099 crore) and the projection in MTFPS (₹ 28,784 crore).

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2009-14) given in **Table 1.8** depicts the trends in various components of non-tax revenue of the State during 2009-14.

Table 1.8: Growth of non-tax revenue during 2009-14

(₹ in crore)					
Revenue Head	2009-10	2010-11	2011-12	2012-13	2013-14
Interest receipts	667.88 (-14)	689.34 (3)	864.96 (25)	1,058.21 (22)	1,090.71 (3)
Dividends and Profits	9.60 (16)	2.48 (-74)	1.64 (-34)	7.05 (330)	6.49 (-8)
Other non-tax receipts	2,063.91 (-16)	2,729.11 (32)	3,855.05 (41)	3,607.89 (-6)	3,877.86 (7)
a) Major and medium Irrigation	219	202	583	139	95
b) Road Transport	700	762	853	1,000	1,098
c) Urban Development	134	975	1039	991	1,105
d) Education	285	270	296	385	319
e) Non-ferrous mining and metallurgical industries	247	83	76	76	79
Total	2,741.39 (-15)	3,420.93 (25)	4,721.65 (38)	4,673.15 (-1)	4,975.06 (6)

(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 ₹ 2234 crore (82 per cent) during 2009-14. Non Tax revenue (₹ 4,975 crore) constituted 13 per cent of the total receipt during 2013-14 registering a increase of ₹ 302 crore (6.46 per cent) over the previous year.

1.3.2 Grants in aid from GOI

The grants-in-aid from GOI increased by ₹ 1,787 crore in 2013-14 over the previous year as shown in **Table 1.9**.

Table 1.9 : Grants-in-aid received from GOI

(₹ in crore)					
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1,617.34 (209)	1,765.98 (9)	1,246.51 (-29)	851.62 (-32)	2,256.17 (165)
Grants for State Plan Schemes	920.37 (26)	749.74 (-19)	674.54 (-10)	727.75 (8)	856.66 (18)
Grants for Central Plan Schemes	50.87 (59)	87.79 (73)	50.79 (-42)	44.32 (-13)	62.99 (42)
Grants for Centrally Sponsored Schemes	668.72 (22)	447.11 (-33)	783.09 (75)	715.56 (-9)	951.36 (33)
Total	3,257.30 (78)	3,050.62 (-6)	2,754.93 (-10)	2,339.25 (-15)	4,127.18 (76)

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

(Source: Finance Accounts for respective years.)

1.3.3 Central tax transfers

Central tax transfers increased from ₹ 3,062 crore in 2012-13 to ₹ 3,343 crore in 2013-14 as given in **Table 1.10**.

Table 1.10 : Central tax transfers during 2012-13 and 2013-14

(₹ in crore)

Name of Tax	Recommendation of ThFC	Actuals for 2012-13	Actuals for 2013-14	Variation
Corporation Tax	32 per cent of the sharable amount of Central taxes to states	1,100.02	1,124.46	24.44
Income Tax		658.56	740.43	81.87
Wealth Tax		1.84	3.08	1.24
Customs		508.89	545.53	36.64
Union Excise Duty		345.84	385.30	39.46
Service Tax		446.98	544.44	97.46
Total		3,062.13	3,343.24	281.11

(Source: Finance Accounts for respective years.)

The ThFC recommended for increasing the States' share of Central Taxes from 30.50 to 32 per cent. Accordingly, the State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax was fixed at 1.048 and 1.064 per cent, respectively. The share of Union Taxes received during 2013-14 (₹ 3,343.24 crore) was less than the projections made in the estimate (₹ 3,483.90 crore) by ₹ 140.66 crore.

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 the one Consolidated Fund to be entitled "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 Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee 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 development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation, construction of godowns, etc.

During 2011-13 the receipts under the fund were ₹ 929.53 crore and expenditure incurred was ₹ 540.02 crore. The matter was referred to Finance Department (October 2014); their reply was awaited (October 2014).

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 ThFC grants

The budget estimates made for fulfillment of ThFC recommendations and expenditure incurred during the year 2013-14 are given in **Table 1.11**.

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

Sr. No.	Name of the Department	Scheme	Approved outlay	Revised outlay	Actual expenditure	Percentage of actual expenditure to revised outlay
1.	Forests	Protection of forests	2.20	2.09	2.09	95
2.	Elementary Education	Elementary Education	49.00	49.00	49.00	100
3.	Health Services	Development of health infrastructure	50.00	50.00	50.00	100
4.	Public Health Engineering	Shivalik and Southern Haryana	75.00	69.68	68.75	99
5.	Health (IMR)	Reduction Of Infant Mortality Rate	12.22	12.22	12.22	100
6.	Public Health	Construction of Mewat Medical college at Nalha	25.00	19.10	19.10	100
7.	ITI	Development of training Infrastructure in Mewat Region	25.00	23.39	24.23	104
8.	Health (Medical Education)	Development of Medical Facilities	40.00	25.00	25.00	100
Total			278.42	250.48	250.39	

(Source: Figures as supplied by Finance Department.)

The actual expenditure in above eight schemes was ₹ 250.39 crore during 2013-14 against the recommendation of ₹ 250.48 crore of ThFC.

1.4 Capital Receipts

Capital receipts include recoveries of loans and advances receipts through debt i.e. internal and from GOI and miscellaneous capital receipts. The capital receipts during five years (2009-14) are detailed in **Table 1.12**.

Table 1.12 : Trends in growth and composition of receipts
(₹ in crore)

Sources of State's Receipts	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	8,677.60	10,083.78	11,070.19	15,573.73	17,875.90
Miscellaneous Capital Receipts	9.39	8	9.24	10.81	9.89
Recovery of Loans and Advances	212.84	233.05	294.12	349.38	261.85
Public Debt Receipts	8,455.37	9,842.73	10,766.83	15,213.54	17,604.16
Rate of growth over the previous year (per cent)					
Of debt capital receipts	117	16	9	41	16
Of non-debt capital receipts	(-) 38	8	26	19	(-) 25
Of GSDP	22.51	18.53	16.06	14.90	13.10
of Capital Receipts	104	16	10	41	15

(Source: Finance Accounts of respective years)

1.4.1 Proceeds from disinvestment

During the year 2013-14 net proceeds from capital disinvestment were ₹ 9.89 crore which is 8.51 per cent less than the previous year (₹ 10.81 crore).

1.4.2 Recoveries of loans and advances

During the year loans and advances amounting to ₹ 261.85 crore were recovered. Out of this, ₹ 207.89 crore were repaid by Government servants. Out of total outstanding amount of ₹ 3,262.08 crore as on 31 March 2014 only ₹ 53.96 crore had been recovered from other institutions which showed poor efforts of State Government for recovery of outstanding loans.

1.4.3 Debt receipts from internal sources

An amount of ₹ 17,262.69 crore was received as internal debt receipts during 2013-14 which was ₹ 2,100.30 crore (13.85 per cent) more than previous year. Loans of ₹ 11,446.18 crore as market loans, ₹ 5,249.91 crore from financial institutions and banks and ₹ 566.60 crore from National Small Savings Funds were raised during 2013-14.

1.4.4 Loans and Advances from GOI

Total loans and Advances from GOI increased by ₹ 173.08 crore from ₹ 1,977.73 crore in 2012-13 to ₹ 2,150.81 crore in 2013-14. The loans of ₹ 341.47 crore were received from GOI and repayment of ₹ 168.39 crore was made during the year.

1.5 Public Accounts Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund, are kept in Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the State Legislature. Trends of receipts and disbursements under various segments of public accounts are given in **Table 1.13**.

Table 1.13 : Trends in public accounts receipts and disbursements during 2012-13 and 2013-14

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Accounts		Excess of receipts over disbursements	
	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
a. Small Savings, Provident Fund etc.	2,310.94	2,498.81	1,852.98	1,777.82	457.96	720.99
b. Reserve Fund	666.68	511.50	106.01	60.20	560.67	451.30
c. Deposits	13,104.52	15,621.07	12,507.55	14,534.64	596.97	1,086.43
d. Advances	45.38	24.43	45.30	24.43	0.08	--
e. Suspense and Miscellaneous	652.76	371.03	560.82	641.64	91.94	(-) 270.61
f. Remittances	5,928.62	7,521.22	6,001.22	7,521.46	(-) 72.60	(-) 0.24
Total	22,708.90	26,548.06	21,073.88	24,560.19	1,635.02	1,987.87

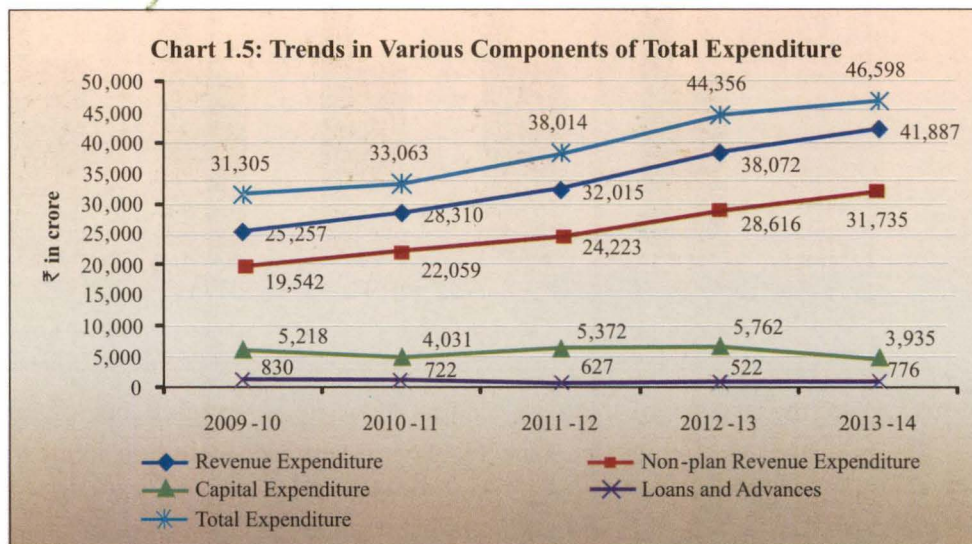
(Source: Finance accounts of respective years)

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.

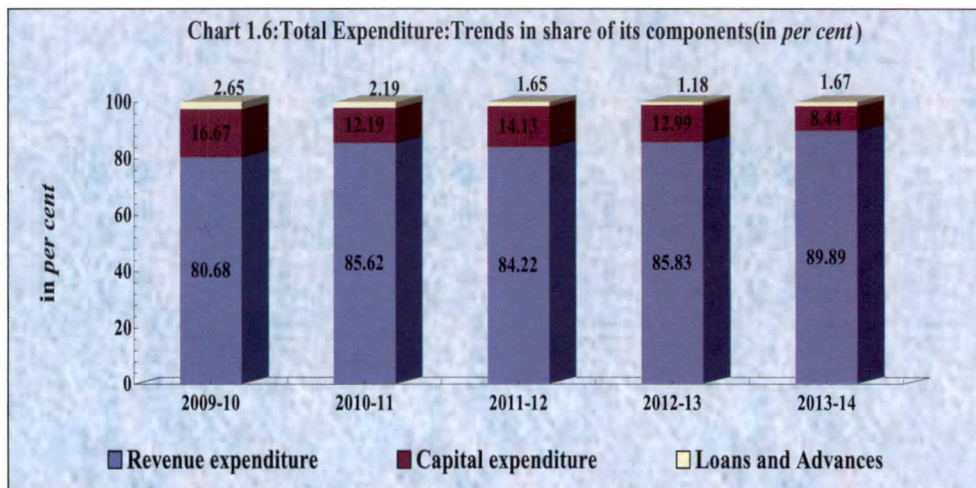
1.6.1 Growth and Composition of Expenditure

Chart 1.5 presents the trends in total expenditure over a period of the last five years (2009-14) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Chart 1.6** and **1.7** for the year 2009-10 to 2013-14.



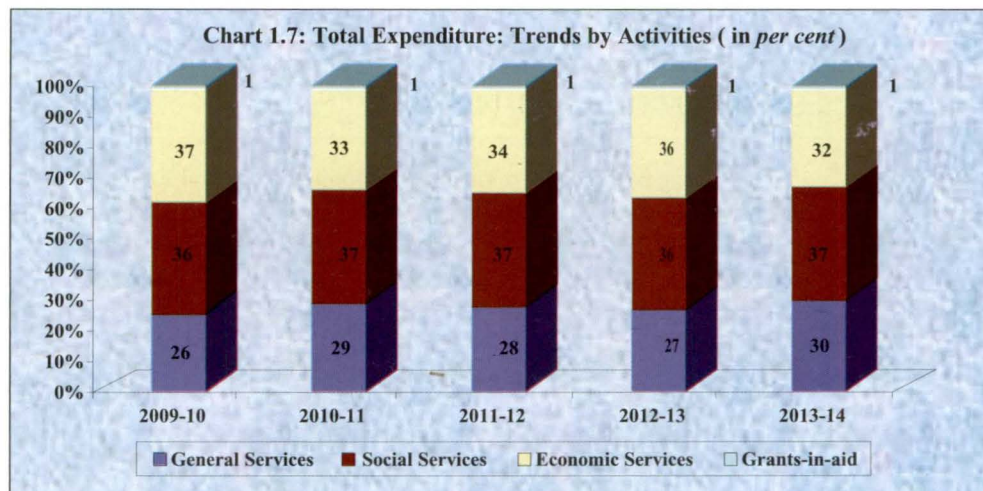
(Source: Finance accounts of respective years)

Total expenditure increased by 49 per cent over a period of five years (2009-14). It increased by 5.05 per cent over the previous year. The share of Plan and Non Plan expenditure was in the ratio of 34 per cent and 66 per cent. During this period, revenue expenditure increased by 66 per cent and capital expenditure decreased by 25 per cent. Disbursement of Loans and advance also decreased by 6.51 per cent during the period from 2009-10 to 2013-14.



(Source: Finance Accounts of respective years)

The Share of revenue expenditure in total expenditure increased from 80.68 per cent in 2009-10 to 89.89 per cent in 2013-14, while the share of capital expenditure in total expenditure decreased from 16.67 per cent in 2009-10 to 8.44 per cent in 2013-14 and also share of Loans and Advances disbursed decreased from 2.65 per cent in 2009-10 to 1.67 per cent in 2013-14. The ratio of NPRE to total expenditure increased from 62.42 per cent in 2009-10 to 68.10 per cent in 2013-14. The ratio of NPRE to GSDP decreased from 8.74 per cent in 2009-10 to 8.26 per cent in 2013-14.



The movement of relative shares of various components of expenditure indicated that while the share of general services including interest payments and social services increased from 26 and 36 per cent in 2009-10 to 30 and 37 per cent in 2013-14 respectively, the share of economic services decreased from 37 per cent in 2009-10 to 32 per cent in 2013-14 while the share of grants-in-aid remained same for the period. The combined share of social and economic services which represented development expenditure also decreased from 73 per cent in 2009-10 to 69 per cent in 2013-14.

1.6.2 Revenue expenditure

Table 1.14 presents the growth of revenue expenditure over five years (2009-14):

Table 1.14 : Growth of Revenue Expenditure

	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue expenditure	25,257	28,310	32,015	38,072	41,887
Growth rate (per cent)	23	12	13	19	10
Percentage to GSDP	11	11	11	11	11
Non-plan Revenue expenditure (NPRE)	19,542	22,059	24,223	28,616	31,735
Percentage of NPRE to revenue expenditure	77	78	76	75	76

Revenue expenditure during 2009-14 increased by ₹ 16,630 crore (66 per cent) with the growth rate ranged from 10 to 23 per cent but its percentage to GSDP remained almost constant at 11 during the same period.

Revenue expenditure increased by 10 per cent from ₹ 38,072 crore in 2012-13 to ₹ 41,887 crore in 2013-14. Expenditure on general services increased by ₹ 1,700 crore on account of more expenditure mainly on pensions (₹ 533 crore) and interest payments (₹ 1,106 crore). Expenditure on economic services increased by ₹ 1,183 crore mainly on Rural Development (₹ 437 crore), Transport (₹ 270 crore) and Agriculture and Irrigation (₹ 243 crore). The expenditure on social services also increased by ₹ 897 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 350 crore), social welfare and nutrition (₹ 270 crore) and water supply, sanitation, housing and urban development (₹ 152 crore). The break-up of revenue expenditure into NPRE (76 per cent) and Plan revenue expenditure (PRE) (24 per cent) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 3,815 crore in revenue expenditure comprised of ₹ 3,119 crore and ₹ 696 crore in NPRE and PRE respectively.

The NPRE in 2013-14 at ₹ 31,735 crore was higher than the normative assessment of ThFC (₹ 22,138 crore), projection made in FCP (₹ 31,135 crore) but slightly less than projection of the Government made in its MTFPS (₹ 32,420 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 1.8 present the trends in the expenditure on these components during 2009-2014.

Table 1.15 : Components of committed expenditure

(₹ in crore)

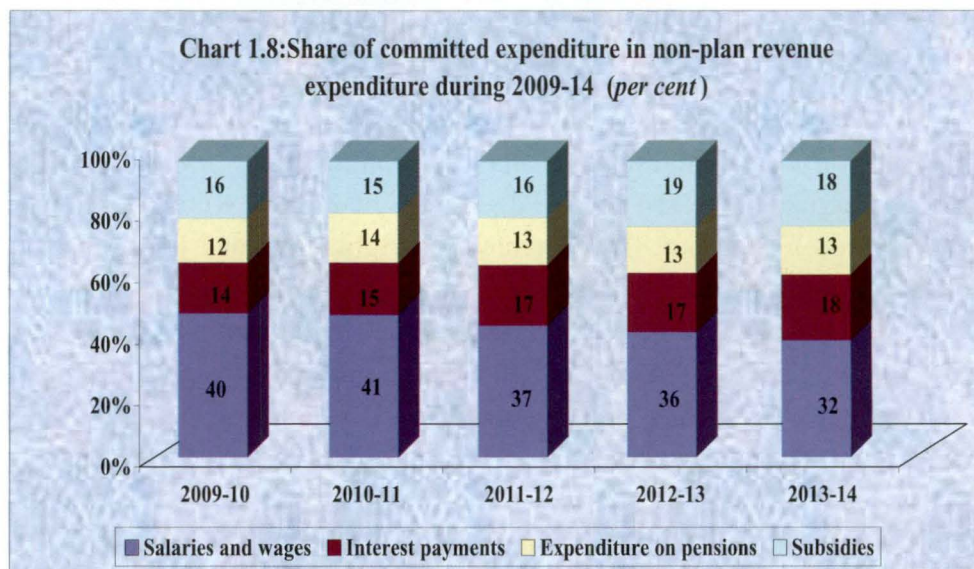
Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					Budget Estimate	Actual
Salaries and wages, Of which	8,440 (40)	9809 (38)	9,960 (33)	11,464 (34)	11,970	11,816* (31)
Non-Plan Head	7,746	8,974	9,070	10,280	10,665	10,374
Plan Head**	6,94	835	890	1,184	1,305	1,442
Interest Payments	2,737 (13)	3,319 (13)	4,001 (13)	4,744 (14)	5,992	5,850 (15)
Expenditure on Pensions	2,390 (11)	3,094 (12)	3,204 (10)	3,636 (11)	4,047	4,169 (11)
Subsidies	3,089 (15)	3,285 (13)	3,853 (13)	5,454 (16)	5,200	5,681 (15)
Total	16,656	19,507	21,018	25,298	27,209	27,516

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

Note: Figures in parenthesis indicate percentage to revenue receipts.

* Includes wages of ₹ 140.14 crore.

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



The total expenditure (₹ 21,695 crore) on salary, interest and pension payments was higher by ₹ 1,445 crore (seven *per cent*) than the projections by the Government in its FCP (₹ 20,250 crore) and consumed 57 *per cent* of the revenue receipts against 36 *per cent* projected in the ThFC. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 87 *per cent* of the NPRE during 2013-14.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 11,816 crore) increased by 40 *per cent* during the period from 2009-10 to 2013-14. During 2004-05 to 2012-13 the compound annual growth rate of expenditure on salaries and wages was 15.13 *per cent* which was more than the growth rate of the general category States (14.73 *per cent*). This growth rate reduced to 13.71 *per cent* for the period 2004-05 to 2013-14 (*Appendix 1.1*). The expenditure on salaries (₹ 11,676 crore) was higher than the projections under State's own FCP (₹ 10,990 crore), assessment by ThFC (₹ 7,687 crore) but was below the projections made in MTFPS (₹ 12,792 crore) (*Appendix 1.6*).

Interest payment

Interest payments (₹ 5,850 crore) increased by 114 *per cent* over a period of five year (2009-14). During 2013-14, there was an increase of ₹ 1,106 crore (23 *per cent*) over the previous year. The percentage of interest payments to revenue receipts increased from 13 *per cent* in 2009-10 to 15.39 *per cent* in 2013-14. Interest payments during 2013-14 were higher than the projections made by the State in its FCP (₹ 5,180 crore) and the assessment made by ThFC (₹ 5,314 crore) but was within the projections in the MTFPS (₹ 6,302 crore) (*Appendix 1.6*).

Subsidies

Payment on subsidies increased by ₹ 2,592 crore (84 per cent) from ₹ 3,089 crore in 2009-10 to ₹ 5,681 crore in 2013-14, which was 15 per cent of the revenue receipts. Out of the total subsidies of ₹ 5,681 crore, ₹ 5,206 crore (92 per cent) was for the power and energy sectors. The total subsidy to the power and energy sector was higher than the projection in FCP (₹ 4,020 crore) (*Appendix 1.6*).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Some implicit subsidies extended during 2013-14 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
1.	Scheme for managing the micro nutrients deficiency in soil	5.83	1.62
2.	Scheme for promotion of crops diversification	11.00	4.98
3.	National project on management of soil health and fertility	3.00	0.15
4.	Scheme for providing assistance on adoption of water saving technology	12.75	7.13
5.	Scheme for integrated horticulture development in Haryana	7.50	6.74
6.	Scheme for promotion of advanced international technology in horticulture sector	4.45	2.84
7.	Micro irrigation	42.50	33.38
8.	Scheme for establishment of hi-tech dairy units	4.00	2.16
9.	Rebate on rate of interest on short term loan advanced by co-operative banks	18.00	29.21
10.	Assistance to Haryana State Co-operative Agriculture and Rural Development Banks	107.00	107.00
11.	Loan for construction of Houses under Rural Housing Scheme	3.92	2.74
12.	One time settlement of Loan to all cooperative sugar mills	150.00	150.00

(Source: Detailed Appropriation Accounts.)

Pension payments

Pension payments (₹ 4,169 crore) increased by 74 per cent during the period from 2009-10 to 2013-14 but its percentage to revenue receipts almost remained constant during this period. The expenditure on pension payments in 2013-14 was higher than the assessments made by ThFC (₹ 2,581 crore) and projections made by the Government in its FCP at ₹ 4,080 crore (*Appendix 1.6*). To meet the increasing pension liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

Flagship schemes: Position of expenditure

Flagship schemes are an integral and critical part of Government of India's commitment towards inclusive development of the nation. The amounts shown in **Table 1.17** were released for the flagship schemes by the Central Government, Ministries to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2013-14.

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

(₹ in crore)

Sr. No.	Name of the scheme	Opening Balance	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
			GOI	State Share	Other sources including opening balance			
1	National Rural Health Mission	98.74	313.48	101.64	10.02	523.88	423.77	81
2	Mahatma Gandhi National Rural Employment Guarantee Act	25.50	339.19	37.69	11.99	414.37	380.61	92
3	Accelerated Irrigation Benefits Programme	41.18	49.75	70.00	33.89	194.82	158.88	82
4	Indira Awas Yojana	11.96	98.31	24.81	2.44	137.52	104.55	76
5	Sarva Shiksha Abhiyan	87.00	350.88	237.94	4.80	680.62	602.37	89
6	National Rural Drinking Water Programme	82.12	215.83	355.00	--	652.95	711.78	109
7	Mid-day Meal Scheme	20.20	197.20	72.95	--	290.35	219.24	76
8	Integrated Child Development Services Scheme	29.11	285.75	88.21	--	403.07	336.16	83
9	Pradhan Mantri Gram Sadak Yojana	8.02	--	--	28.30	36.32	23.01	63
10	Jawaharlal Nehru National Urban Renewal Mission	(-) 59.60	--	74.00	135.28	149.68	101.08	68
11	Rajiv Gandhi Gramin Vidyuti Karan Yojana	10.99	3.63	--	1.84	16.46	5.57	34

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

The utilisation of available funds under Indira Awas Yojana, Mid-day Meal, Pradhan Mantri Gram Sadak Yojana and Jawaharlal Nehru National Urban Renewal Mission was between 63 and 76 per cent and in Rajiv Gandhi Gramin Vidyuti Karan Yojana the utilisation was only 34 per cent.

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

The quantum of assistance provided by way of grants and loans to local bodies and other institutions during the period 2009-10 to 2013-14 is given in Table 1.18.

Table 1.18: Financial assistance to local bodies, etc.

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	446.03	741.79	648.39	1,140.09	1,215.85	783.66	(-)36
Municipal Corporations and Municipalities	306.24	291.43	894.67	1,274.01	1,125.30	1,120.80	0
Zila Parishads and Other Panchayati Raj Institutions	366.26	267.83	722.40	882.65	977.52	1,263.49	29
Development Agencies	333.48	388.23	480.96	450.65	461.89	523.36	13
Hospitals and other Charitable Institutions	125.79	211.97	357.67	580.02	610.40	518.83	(-)15
Other	368.89	322.21	201.92	320.53	426.06	329.53	(-)23
Total	1,946.69	2,223.46	3,306.01	4,647.95	4,817.02	4,539.67	(-) 6
Assistance as percentage of Revenue Expenditure	8	8	10	12		11	

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

Financial assistance to local bodies and other institutions increased from ₹ 1,946.69 crore in 2009-10 to ₹ 4,539.67 crore, constituting 11 per cent of the revenue expenditure during 2013-14 but decreased by ₹ 108.28 crore (2.33 per cent) over the previous year due to decrease in assistance to Educational institutions (₹ 356.43 crore), Municipal Corporations and Municipalities (₹ 153.21 crore) and Hospitals and other Charitable Institutions (₹ 61.19 crore). This was offset by increase of ₹ 380.84 crore to Zila Parishad and ₹ 72.71 crore to Development Agencies. Against the estimated provision of ₹ 4,817.01 crore, financial assistance of ₹ 4,539.67 crore was released. The decrease in the actual release vis-à-vis the budget estimate to educational institutions, hospitals and other charitable institutions and other institutions ranged between 15 and 36 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 2013-14.

Table 1.19: Fiscal Priority and Fiscal Capacity of the State in 2010-11 and 2013-14

Fiscal Priority of the State	AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/AE	Health/AE
General Category States Average (Ratio) 2010-11	15.78	65.09	36.88	13.49	17.48	4.37
Haryana Average (Ratio) 2010-11	12.68	70.36	37.45	12.19	18.06	3.29
General Category States Average (Ratio) 2013-14	15.92	66.45	37.56	13.62	17.20	4.51
Haryana Average (Ratio) 2013-14	12.13	69.31	36.99	8.44	16.16	3.76

* General Category States exclude three states i.e. Delhi, Goa and Puducherry
 AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure.
 # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.
 Source for GSDP: Information was collected from the State's Directorate of Economics and Statistics.

Fiscal Priority:

- Aggregate expenditure of Haryana as a ratio of GSDP was lower in both years 2010-11 and 2013-14 as compared to general category States.

- Government gave adequate fiscal priority to DE in 2010-11 and 2013-14, as its ratio to AE was higher than the average ratio of general category States.
- The ratio of CE to AE was lower than the ratio of general category States in both years 2010-11 and 2013-14.
- The ratio of expenditure on education was lower than the general category States in 2013-14.
- The priority given to health in Haryana was lower than the general category States in 2010-11 and 2013-14.

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 2009-10 to 2013-14. **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	2009-10	2010-11	2011-12	2012-13	2013-14	
					Budget Estimate	Actual
Development expenditure (a to c)	23,103 (74)	23,266 (70)	27,192 (72)	31,868 (72)	37,724 (71)	32,300 (69)
a. Development revenue expenditure	17,432 (56)	18,901 (57)	21,696 (57)	26,073 (59)	31,563 (59)	28,154 (60)
b. Development capital expenditure	5,031 (16)	3,832 (12)	5,137 (14)	5,511 (12)	5,472 (10)	3,653 (8)
c. Development loans and Advances	640 (2)	533 (1)	359 (1)	284 (1)	689 (1)	493 (1)

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

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

Development expenditure increased by 40 per cent during the period from 2009-10 to 2013-14. This expenditure, which constituted 69 per cent of the total expenditure increased by only ₹ 432 crore (1.36 per cent) from ₹ 31,868 crore in 2012-13 to ₹ 32,300 crore in 2013-14. Development Revenue expenditure constituted 87 per cent of development expenditure whereas the share of capital expenditure including loans and advances was only 13 per cent. The Developmental capital expenditure decreased by 34 per cent over previous year. Against the provision of ₹ 37,724 crore, the actual expenditure was ₹ 32,300 crore.

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

Social/economic infrastructure	2012-13			2013-14		
	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	0.017	68.36	0.017	0.021	67.66	0.03
Health and Family Welfare	0.003	52.39	*	0.028	51.07	*
Water Supply, Sanitation, Housing and Urban Development	0.305	19.15	4.844	0.343	17.58	7.52
Total (SS)	0.105	54.28	1.175	0.125	53.23	1.83
Economic Services (ES)						
Agriculture and Allied Activities	0.493	40.77	1.926	(-) 1.396	36.16	2.05
Irrigation and Flood Control	0.456	44.13	9.857	0.439	7.34	7.95
Power and Energy	0.037	0.02	*	0.019	0.01	*
Transport	0.380	36.53	3.735	0.440	36.20	2.71
Total (ES)	0.287	19.31	2.157	0.145	15.24	1.84
Total (SS + ES)	0.201	37.89	1.636	0.135	35.38	1.83

(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 increased from 0.105 in 2012-13 to 0.125 in 2013-14 but for economic services it decreased from 0.287 in 2012-13 to 0.145 in 2013-14.

Under Social Services, the share of expenditure on salaries and wages slightly decreased from 54.28 per cent in 2012-13 to 53.23 per cent in 2013-14. The share of expenditure on O&M increased from 1.17 per cent in 2012-13 to 1.83 per cent in 2013-14. Under Economic Services, the share of salaries and wages decreased from 19.31 per cent in 2012-13 to 15.24 per cent in 2013-14. The share of O&M also decreased from 2.16 per cent in 2012-13 to 1.84 per cent in 2013-14. Under Social Services and Economic Services combined, the share of salary and wages decreased from 37.89 per cent in 2012-13 to 35.38 per cent in 2013-14. The share of O&M increased from 1.64 per cent in 2012-13 to 1.83 per cent in 2013-14.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM Act 2005 framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet capital expenditure/ investment (including loans and advances) requirements. In addition, the Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on the budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during 2013-14 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of seven irrigation projects with a capital outlay of ₹ 411.61 crore at the end of March 2014 showed that revenue realized from these projects during 2013-14 (₹ 83.60 crore) was 20 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 291.03 crore) and interest charges (₹ 20.58 crore), there was loss of ₹ 228.01 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2014 is given in **Table 1.22**. Only those projects where the scheduled dates for completion are already over as of 31 March 2014 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 2014
Buildings and Roads	39	823.75	-	364.07
Irrigation	1	25.23	-	34.42
Total	40	848.98	-	398.49

(Source: State Finance Accounts)

The scheduled dates of completion of 40 projects of two departments were between May 2013 and March 2014, but these were incomplete as of June 2014, involving non derivation of desired benefits from the investment of ₹ 398.49 crore.

1.8.3 Investments and returns

The Government as of 31 March 2014, had invested ₹ 7,378.87 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.23**). The average return on these investments was 0.10 *per cent* in the last five years while the Government paid an average interest rate of 9.83 *per cent* on its borrowings during 2009-14.

Table 1.23: Return on investments

Investment/return/cost of borrowings	2009-10	2010-11	2011-12	2012-13	2013-14	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	5,575.18	6,376.98	6,981.91	7,240.02	7,607.73	7,378.87
Return (₹ in crore)	9.60	2.48	1.64	7.05	7.72	6.49
Return (per cent)	0.17	0.04	0.02	0.10	0.10	0.09
Average rate of interest on Government borrowings (per cent)	9.29	9.22	9.73	9.86	10.81	9.83
Difference between interest rate and return (per cent)	9.12	9.18	9.71	9.76	10.71	9.74

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

While the Government investments increased by 32 per cent over a period of five years from 2009-10 to 2013-14, the return from investments decreased from ₹ 9.60 crore (0.17 per cent) in 2009-10 to ₹ 6.49 crore (0.09 per cent) in 2013-14. The Government paid interest at an average rate of 9.22 to 9.86 per cent on its borrowings during 2009-14, whereas, the percentage of return from investments ranged between 0.02 and 0.17 during the same period. Against the budget provision (₹ 367.71 crore) the investments were ₹ 138.85 crore during 2013-14.

Nine Government Companies with an aggregate investment of ₹ 4,951.28 crore were incurring losses and their accumulated losses amounted to ₹ 24,328.51 crore as per the accounts furnished by these Companies (*Appendix 1.7*). It is pertinent to note that in 2013-14 out of total investments of ₹ 138.85 crore, ₹ 102.92 crore was made in Government Corporation and Companies. Out of this, ₹ 100 crore were invested in the equity capital of HVPNL. Losses of ₹ 23,770 crore in three³ power generation and distribution companies constituted 98 per cent of the total losses of Government Companies.

State Government approved (March 2013) the Financial Restructuring Plan (FRP) and authorized the State Level Monitoring Committee (SLMC) to finalise the FRP. The State Government had taken over the liabilities amounting to ₹ 7,366.60 crore (UHBVNL : ₹ 5,164.23 crore and DHBVNL : ₹ 2,202.37 crore) and bonds for the same amount were issued to the participating lending bank which are fully backed by the State Government.

The State Government had not taken up the exercise of disinvestment, privatisation and restructuring of non-working PSUs though it was recommended by ThFC.

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

³ Accumulated losses as on 31 March 2014 : UHBVNL (₹ 14,720 crore), DHBVNL (₹ 8,638 crore) and HPGCL (₹ 412 crore).

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 ₹ 6,137.45 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 loss-making undertakings, Haryana Roadways incurred losses continuously for more than six years and Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 25 years.
- The losses of three⁴ departmental undertakings were ₹ 487.23 crore as against the total investment of ₹ 6,118.66 crore.

1.8.5 Investment in Public Private Partnerships

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

Fourteen PPP projects (**Appendix 1.9**) with a total estimated cost ₹ 58,821.70 crore were under implementation as on 31 March 2014.

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 2014 and interest receipts vis-à-vis interest payments during the last three years.

⁴ Agriculture Department (Seed Depot Scheme): ₹ 0.01 crore, Food and Supply (Grain Supply Scheme): ₹ 198.39 crore and Haryana Roadways: ₹ 288.83 crore.

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

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2011-12	2012-13	2013-14	
			Budget Estimate	Actual
Opening Balance	2,983	3,316		3,489
Amount advanced during the year	627	522	1,084	775
Amount repaid during the year	294	349	305	262
Closing Balance	3,316	3,489		4,002
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	3,316	3,489		4,002
Net addition	333	173	779	513
Interest receipts	58	69	111	66
Interest receipts as percentage of outstanding loans and advances	1.84	2.03	2.6	1.76
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.34	7.32	8.65	7.67
Difference between interest payments and interest receipts (per cent)	5.50	5.29	6.05	5.91

(Source: State Finance Accounts of the respective years)

Total outstanding loans and advances as on 31 March 2014 were ₹ 4,002 crore due to net addition of ₹ 513 crore during the year 2013-14. Loans amounting to ₹ 881.78 crore were outstanding at the beginning of the year 2013-14 against co-operative sugar mills. Further, loans totaling ₹ 150 crore were given to these sugar mills and only ₹ 2.88 crore was recovered against previous loans. Similarly, loans of ₹ 290.88 crore were given to power projects for transmission and distribution services during the year 2013-14, only ₹ 7.94 crore were recovered against previous loans of ₹ 650.52 crore outstanding on 31 March 2013.

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the year 2012-13 and 2013-14 are given in Table 1.25.

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

(₹ in crore)

	Opening balance 01 April 2013	Closing Balance 31 March 2014
(a) General Cash Balance		
Deposit with Reserve Bank	164.43	(-) 652.85
Remittances in transit local	0.54	0.54
Total	164.97	(-) 652.31
Investment held in cash Balance Investment Account	92.46	3,774.41
Total (a)	257.43	3,122.10
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	2.17	(-) 1.44
Permanent advances for contingent expenditure with departmental officers	0.11	0.11
Investment of earmarked funds	2,437.40	2,886.41
Total (b)	2,439.68	2,885.08
Grand Total (a)+(b)	2,697.11	6,007.18

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

Cash balances during the year increased from ₹ 2,697.11 crore to ₹ 6,007.18 crore. The investments made out of cash balances increased from ₹ 92.46 crore to ₹ 3,774.41 crore. The investment from earmarked balances increased by ₹ 449.01 crore from ₹ 2,437.40 crore on 1 April 2013 to ₹ 2,886.41 crore as on 31 March 2014, which was mainly due to increase in investments from the Sinking Fund (₹ 85.01 crore) and the State Disaster Response Fund (₹ 356.87 crore). Interest of ₹ 112.59 crore realized from investments during the year 2013-14, was increased by ₹ 76.71 crore than the interest earned (₹ 35.88 crore) during the year 2012-13.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India but during 2013-14, the minimum cash balances for four days were maintained by taking ordinary and special ways and means advances amounting to ₹ 108.79 crore, for which interest of ₹ 3.17 lakh was paid at the rate of seven to ten *per cent*.

Outstanding balances under the head 'cheques and Bills'

The Major Head '8670' cheques and Bills represents the intermediary account head for initial record of transactions which are to be cleared eventually. An amount of ₹ 0.11 crore was outstanding as on 1 April, 2013. During the year treasury cheques and bills of ₹ 27.80 crore received and ₹ 27.69 crore disbursed leaving ₹ 0.11 crore as closing balance at the end of year 2013-14.

Government had taken loans of ₹ 11,446.18 crore from open market during the year 2013-14 at the interest rate ranging between 7.59 *per cent* to 9.89 *per cent* though there was a balance of ₹ 3,774.41 crore in cash balance investment account invested at the interest rate ranging between five to 5.50 *per cent*. It shows that the State had not utilized its existing cash balances before resorting to fresh borrowings.

1.9 Assets and Liabilities

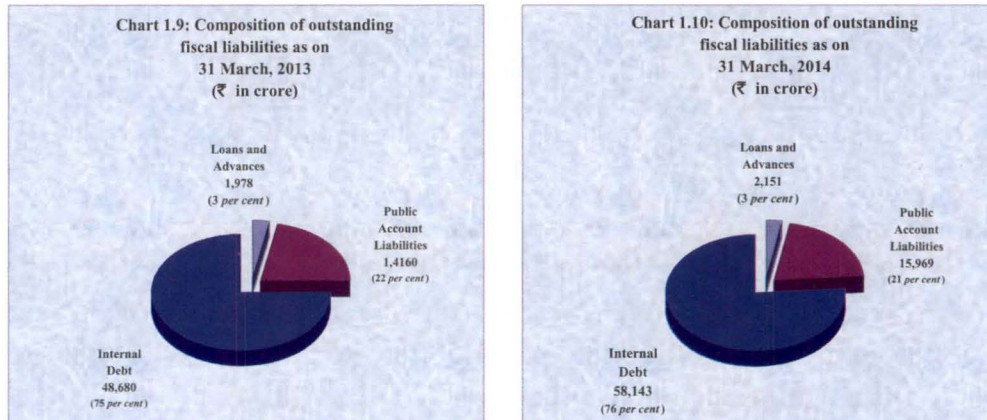
1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5 Parts A and B** give an abstract of such liabilities and assets as on 31 March 2014, compared with the corresponding position on 31 March 2013. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

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

1.9.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.5 Part B**. The compositions of fiscal liabilities during 2013-14 vis-à-vis the previous year are presented in **Charts 1.9 and 1.10**.



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 64,818 crore in 2012-13 to ₹ 76,263 crore in 2013-14. The growth rate at 17.66 per cent during 2013-14 over the previous year was mainly due to increase in public debt (₹ 9,636 crore) and public account liabilities (₹ 1,809 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 17.59 per cent in 2009-10 to 19.86 per cent in 2013-14. These liabilities were two times the revenue receipts and 2.50 times the State's own resources as at the end of 2013-14. Payment of interest on the fiscal liabilities was ₹ 5,850 crore (7.67 per cent) during the year 2013-14. It is significant to note that fiscal liabilities at ₹ 76,263 crore were higher than the limit of ₹ 72,882 crore projected in the MTFPS and FCP (₹ 67,770 crore) made by the Government for the year 2013-14.

The Government set up a consolidated Sinking Fund during 2002-03. A sum equal to one per cent of the outstanding market borrowings as on 31 March of the preceding year is deposited in the fund every year. The Sinking Fund had an opening balance of ₹ 977.17 crore in 2013-14. During the year the Government had not contributed any amount in the fund, only ₹ 85.01 crore earned as interest on investment were deposited in the fund. No disbursements were made out of the fund and the fund was closed at ₹ 1,062.18 crore.

1.9.3 Transactions under Reserve fund

At the beginning of 2013-14, Reserve Fund stood at ₹ 2,712.91 crore. There was addition of ₹ 511.50 crore and disbursement of ₹ 60.20 crore during the year leading to a closing balance of ₹ 3,164.21 crore. Reserve funds mainly consist of Sinking fund, Guarantee Redemption fund and State Disaster Response Fund (SDRF).

The State Disaster Response Fund (Calamity Relief Fund) which is part of the above Reserve fund had an opening balance of ₹ 1,379.44 crore. During the year 2013-14 the GOI released an amount of ₹ 235.47 crore and State Government was required to contribute its share of ₹ 78.49 crore (in the ratio of 75:25). But the State Government contributed only ₹ 40.37 crore i.e. less contribution of ₹ 38.12 crore. Out of available opening balance of ₹ 1,379.44 crore the State Government invested ₹ 1,264.15 crore in fixed deposits at interest rates ranging between 9 per cent and 9.35 per cent. Balance ₹ 115.29 crore were deposited in saving bank account. No disbursement was made out of the fund and income of ₹ 81.03 crore on account of interest on investment received in 2013-14. But at the minimum rate of interest the income worked out to ₹ 113.77 crore on ₹ 1264.15 crore invested in fixed deposits. It shows that the Government had short credit of ₹ 32.74 crore on account of interest on invested funds. Reasons for short credit of funds had not been intimated by revenue and Disaster Management Department (August 2014).

1.9.4 Inoperative Reserve Funds

There were 10 numbers of Reserve Funds earmarked for specific purposes as detailed in statement No. 18 of Finance Account. Out of which only seven funds are active and three funds are dormant namely Development Funds for Agriculture purposes, Industrial Development Funds, Food Grains reserve Funds having closing balance of ₹ 12.27 crore at the end of the year 2013-14.

1.9.5 Adverse Balances

There was adverse balance of ₹ 60.59 crore under “8342-Other Deposits, 117-Defined Contributory Pension Scheme for Government Employees” due to non-reconciliation with National Securities Depository Limited/trusty bank.

1.9.6 Status of Guarantees-Contingent Liabilities

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

As per Statement 9 of the Finance Accounts the outstanding guarantees for the last five years are given in **Table 1.26**.

Table 1.26: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2009-10	2010-11	2011-12	2012-13	2013-14
Outstanding amount of guarantees including fee	4,536	4,528	5,608	21,124	27,309
Percentage of outstanding amount of guarantees to total revenue receipts	22	18	18	63	72

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2013-14. The outstanding amount of ₹ 27,309 crore of guarantees including guarantee fee, as on 31 March 2014, was in respect of Corporations and Boards (₹ 129 crore), Co-operative Banks and Societies (₹ 1,577 crore), Government Companies (₹ 1,026 crore) and Power (₹ 24,577 crore). Apart from guarantees, the Government issued letters of comfort to banks of ₹ 2,574 crore against liabilities of Government companies in the power sector which amounted to creation of contingent liabilities.

The Government constituted the Guarantee Redemption Fund during 2003-04 to meet the contingent liabilities arising out of the total liabilities. The balance under this Fund was ₹ 87.75 crore as on 31 March 2014. The whole amount stood invested. As per the terms of the Guarantee Redemption Fund, the Government was required to contribute an amount equal to at least one fifth of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year. No amount was contributed by the Government during 2013-14 only ₹ 7.13 crore of interest earned on investment were deposited in the fund. Total liabilities, including guarantees and letters of comfort stood at ₹ 1,06,146 crore (₹ 76,263 crore + ₹ 27,309 crore + ₹ 2,574 crore) during 2013-14 and were 27.65 per cent of the GSDP.

1.10 Debt Management

Table 1.27 gives a time series analysis of internal debt profile of the State Government for the last five year.

Table 1.27 : 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 ₹
2009-10	21,054.48	8,319.96	2,576.41	26,798.03	5,743.55	27.28	10,806
2010-11	26,798.03	10,204.94	4,517.00	32,485.97	5,687.94	21.23	12,790
2011-12	32,485.97	11,643.38	4,786.52	39,342.83	6,856.86	21.11	15,489
2012-13	39,342.83	15,509.16	6,171.45	48,680.54	9,337.71	23.73	19,166
2013-14	48,680.54	17,371.48	7,908.87	58,143.15	9,462.61	19.44	22,891

(Source: State Finance Accounts of respective years)

Internal debt of the State Government increased by ₹ 31,345.12 crore (117 per cent) from ₹ 26,798 crore in 2009-10 to ₹ 58,143 crore in 2013-14.

Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the Government in terms of debt stabilization; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of Government securities. **Table 1.28** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2009-10.

Table 1.28 : Debt sustainability: Indicators and trends

(₹ in crore)					
Indicators of Debt Sustainability	2009-10	2010-11	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 5,594	(-) 17	259	(-)2,869	(-)344
Sufficiency of non-debt receipts (Resource Gap)	(-) 3,533	2,831	105	(-)3,209	2,048
Net Availability of borrowed funds	4,682	3,564	4,642	6,138	6,045
Burden of interest payments (IP/RR Raito)	13	13	13	14	15
Maturity Profile of State Debt (in Years)					
0 – 1	2,542.49 (9)	3,275.07 (9)	4,970.85 (12)	6,224.90 (12)	4,948.92 (8)
1 – 3	3,603.25 (12)	4,314.32 (12)	4,585.10 (11)	4,731.52 (9)	3,904.94 (6)
3 – 5	4,024.21 (14)	4,431.02 (13)	3,645.32 (9)	2,450.62 (5)	5,308.41 (9)
5 – 7	3,149.83 (11)	2,115.30 (6)	4,714.03 (11)	8,825.02 (18)	10,725.71 (18)
7 years and above	15,377.52 (54)	20,538.33 (60)	23,480.82 (57)	28,423.90 (56)	35,405.98 (59)

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

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

Out of four indicators of debt sustainability, the State had fared well on three indicators i.e. debt stabilisation, sufficiency of non-debt receipts and net availability from borrowed funds.

The maturity profile of State debt as given in **Table 1.28** indicates that the Government will have to repay six per cent of its debt between one and three years, nine per cent between three and five years, 18 per cent between five and seven years, 59 per cent after seven years, for which the Government will have to improve its debt sustainability to generate funds for repayment of loans in the coming years.

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

Debt consolidation and relief facility

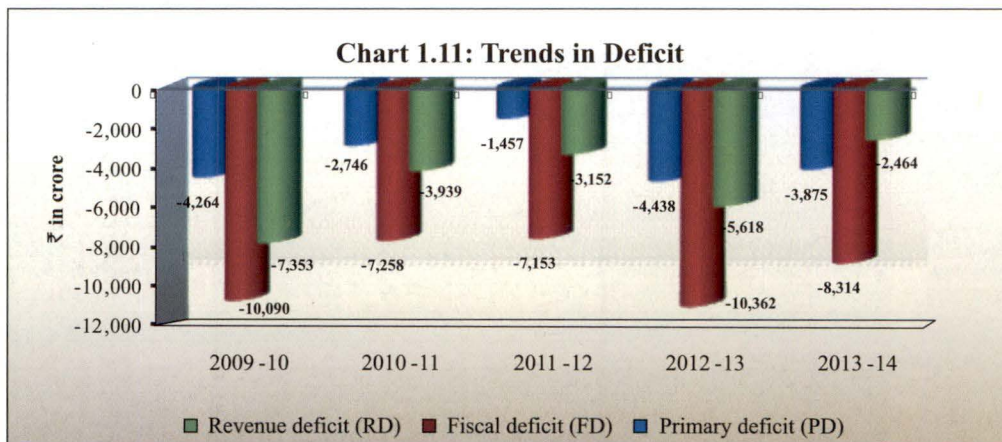
Ministry of Finance, GOI had given relief of ₹ 96.67 crore each year for the period 2008-09 to 2013-14 on repayment of consolidated loans from GOI. The GOI had also written off the central loans of ₹ 35.88 crore during 2013-14 under centrally sponsored plan schemes.

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 2013-14.

1.11.1 Trends of deficits

Chart 1.11 presents the trends in deficit indicators over the period 2009-14.



(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 upto 2014-15, as per the FRBM. The revenue, fiscal and primary deficits which were ₹ 4,438 crore, ₹ 10,362 crore and ₹ 5,618 crore respectively during 2012-13 decreased to ₹ 3,875 crore, ₹ 8,314 crore and ₹ 2,464 crore in 2013-14. The target of zero revenue deficit fixed for the year 2013-14 could not be achieved (*Appendix 1.6*).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.29**. Receipts and disbursements under the components of financing the fiscal deficit during 2013-14 are given in **Table 1.30**.

Table 1.29: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Components of fiscal deficit						
		(-) 10,090	(-) 7,258	(-) 7,153	(-) 10,362	(-) 8,314
1	Revenue deficit(-)/ surplus (+)	(-) 4,264	(-) 2,746	(-) 1,457	(-) 4,438	(-) 3,875
2	Net Capital Expenditure	(-) 5,209	(-) 4,023	(-) 5,363	(-) 5,751	(-) 3,925
3	Net loans and advances	(-) 617	(-) 489	(-) 333	(-) 173	(-) 514
Financing pattern of fiscal deficit						
1	Market Borrowing	3,683.68	4,157.63	5,994.89	8,574.38	10,621.36
2	Loans from GOI	(-) 34.16	183.71	(-) 127.17	(-)75.54	173.08
3	Special securities issued to National Small Savings Fund	534.43	934.31	(-) 329.47	(-)91.55	28.07
4	Loans from financial institutions	1,525.45	595.99	1,191.44	854.88	(-) 1,186.82
5	Small Savings Provident Funds etc.	861.92	747.80	718.53	457.96	720.99
6	Reserve Fund	(-) 39.13	8.93	(-) 16.65	(-)39.09	2.29
7	Deposits and advances	526.64	316.66	826.54	597.05	1,086.43
8	Suspense and Miscellaneous	2,785.98	(-)635.88	406.73	370.77	(-) 3948.95
9	Remittances	(-) 282.96	305.08	214.88	(-)72.60	(-) 0.25
10	Overall surplus (-) deficit (+)	9,561.85	6,614.23	8,879.72	10,576.26	7,496.20
11	Increase (-) decrease (+) in cash balance*	(+) 528.81	(+) 644.20	(-)1,726.40	(-)214.43	(+) 817.28
12	Gross Fiscal Deficit	10,090	7,258	7,153	10,362	8,314

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

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

Table 1.30: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	11,446.18	824.82	10,621.36
2	Loans from GOI	341.47	168.39	173.08
3	Special securities issued to National Small Savings Fund	566.60	538.53	28.07
4	Loans from financial institutions	5,249.91	6,436.73	(-) 1,186.82
5	Small Savings, Provident Funds etc.	2,498.81	1,777.82	720.99
6	Deposits and advances	15,645.50	14,559.07	1,086.43
7	Reserve Funds	511.50	509.21	2.29
8	Suspense and Miscellaneous	42,783.95	46,732.90	(-) 3,948.95
9	Remittances	7,521.21	7,521.46	(-) 0.25
10	Overall surplus (-) deficit (+)			7,496.20
11	Increase (-) decrease (+) in cash balance			817.28
12	Gross Fiscal Deficit			8,314

(Source: State Finance Accounts.)

The market borrowings contributed ₹ 10,621 crore which was higher by ₹ 2,047 crore over ₹ 8,574 crore in 2012-13. Other major deficit financing measures taken by Government were increase in State provident fund (₹ 721 crore) and increase in deposits (₹ 1,086 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 1.31**) 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 1.31: 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)
2009-10	21,215	22,520	5,218	830	28,568	(-) 1,305	(-) 7,353
2010-11	25,805	24,991	4,031	722	29,744	814	(-)3,939
2011-12	30,861	28,014	5,372	627	34,013	2,847	(-) 3,152
2012-13	33,994	33,328	5,762	522	39,612	666	(-)5,618
2013-14	38,284	36,037	3,935	776	40,748	2,247	(-) 2,464

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

The primary revenue surplus showed improvement for 2013-14 as the non-debt receipts increased at higher rates than primary revenue expenditure. The non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilized to meet capital expenditure. However, the primary deficit indicates that the borrowed funds were utilized to cover the primary expenditure.

1.12 Follow up Action on Audit Report

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

1.13 Conclusions

Revenue receipts during 2013-14 increased by 13 *per cent* over the previous year due to increase in grants-in-aid from GOI by 76 *per cent*. Tax revenue for 2013-14 fell short by 9.01 and non-tax revenue fell short by 70 *per cent* of the targets fixed by ThFC. GOI directly transferred ₹ 2,308.06 crore to State implementing agencies during the year which were not included in the State Budget and Finance Account. Revenue Receipts of ₹ 929.53 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-13.

Revenue expenditure during the year constituted 90 *per cent* of the total expenditure. Its NPRES component at ₹ 31,735 crore was higher by 43 *per cent* than the projection of ThFC (₹ 22,138 crore) of which 87 *per cent* expenditure was on four components i.e. salary and wages, pension liabilities,

interest payments and subsidies. Moreover, 92 per cent (₹ 5,206 crore) of total subsidies (₹ 5,681 crore) were 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 0.02 to 0.17 per cent in the past five years while the Government paid an average interest of 9.22 to 9.86 per cent on its borrowings. During 2013-14 a major portion of investments (72 per cent) was made in form of investment in equity shares of various Power Corporations.

The revenue deficit which was required to be brought down to zero during 2011-12 and to maintain zero upto 2014-15 slightly decreased during the year as compared to previous year. The trends in fiscal parameters, i.e. revenue, fiscal and primary deficit stood at ₹ 4,438 crore, ₹ 10,362 crore and 5,618 crore respectively in 2012-13 decreased to ₹ 3,875 crore, ₹ 8,314 crore and 2,464 crore respectively in 2013-14.

1.14 Recommendations

The Government may consider:

- (i) initiating adequate measures to bring down the revenue deficit to zero as per the recommendations of ThFC and to increase the non-tax revenue receipts.
- (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, formulate a strategic plan and ensure its implementation for their revival.

CHAPTER-II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

CHAPTER 1

FINANCIAL MANAGEMENT
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 2013-14 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	39,589.62	2,312.68	41,902.30	36,022.03	(-)5,880.27
	II Capital	14,160.14	702.16	14,862.30	10,368.25	(-)4,494.05
	III Loans and Advances	1,083.55	5.74	1,089.29	775.61	(-)313.68
	Total Voted	54,833.31	3,020.58	57,853.89	47,165.89	(-)10,688.00
Charged	IV Revenue	7,086.35	10.00	7,096.35	5,945.77	(-)1,150.58
	V Capital	63.00	0	63.00	61.81	(-)1.19
	VI Public Debt repayments	13,104.90	0	13,104.90	8,077.26	(-)5,027.64
	Total Charged	20,254.25	10.00	20,264.25	14,084.84	(-)6,179.41
	Appropriation to Contingency Fund	--	--	--	--	--
	Grand Total	75,087.56	3,030.58	78,118.14	61,250.73	(-)16,867.41

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 (₹ 80.71 crore) and Capital Heads (₹ 6,495.46 crore).

Supplementary provisions of ₹ 3,030.58 crore constituted four *per cent* of the original provision as against 10 *per cent* in the previous year.

The overall savings of ₹ 16,867.41 crore were the result of savings of ₹ 17,197.08 crore in 44 grants under the Revenue Section, 19 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 329.67 crore in one grant under the Revenue Section and one grant under the Capital Section. The excess of ₹ 329.67 crore requires regularisation under Article 205 of the Constitution.

The savings/excesses (Detailed Appropriation Accounts) were intimated (August 2014) to the Controlling Officers, requesting them to explain the reasons for significant variations but their explanations had not been received (September 2014).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-a-vis allocations

Appropriation audit revealed that savings in 24 cases exceeded ₹ 100 crore in each case (**Appendix 2.1**). Against the total provision of ₹ 65,221.25 crore actual expenditure was ₹ 48,948.71 crore and savings were ₹ 16,272.51 crore. In five grants namely - 9-Education (Revenue-Voted), 15-Local Government (Revenue-Voted), 6-Finance (Revenue-Charged), 23-Food and Supplies (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore.

2.3.2 Persistent savings

During the last five years, three 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 2.2).

Table 2.2: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of savings to total provision (Amount of savings)				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue (Voted)						
1.	04-Revenue	33 (179.31)	22 (273.17)	47 (421.74)	39 (358.99)	33 (325.49)
2.	24-Irrigation	09 (366.75)	27 (311.48)	30 (409.81)	27 (375.55)	25 (382.54)
Capital (Voted)						
3.	45-Loans and Advances by State Government	44 (653.58)	55 (880.53)	46 (532.72)	41 (366.19)	29 (313.67)
Capital (Charged)						
4.	Public Debt	43 (2,032.39)	41 (3,226.08)	37 (2,944.26)	40 (4,250.68)	38 (5,027.64)

Savings under Grant No. 4 Revenue occurred mainly in head 2245-Relief on account of Natural Calamities, 02-Floods, Cyclones etc., 101-Gratuitous Relief, 97-Supply of seeds, fertilizers and agricultural implements (₹ 60.90 crore). Under Grant No. 24-Irrigation, savings occurred mainly in head 2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Direction and Administration, 91-Executive Engineer (₹ 212.08 crore) and under grant No. 45-Loans and Advances by State Government savings occurred in head, 6801-Loans for Power Projects, 205-Transmission and Distribution, 98-Loans to Haryana Vidyut Parsaran Nigam Limited (₹ 193.13 crore). Reasons for huge savings were called for from State Government, their reply was awaited (September 2014).

2.3.3 Excess expenditure

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

Table 2.3: List of grants indicating persistent excess expenditure during 2009-14

(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of excess to total provision (Amount of excess expenditure)				
		2009-10	2010-11	2011-12	2012-13	2013-14
Capital-Voted						
1.	24-Irrigation	12 (177.25)	39 (198.58)	45 (254.64)	53 (275.23)	33 (213.26)

Excesses occurred mainly under the head, "4701-Capital Outlay on Medium Irrigation, 06-New Minor for equitable distribution of water, 001-Direction and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending

Engineer, 93-Chief Engineer, 88-Pensionary Charges” (₹ 197.10 crore). The reasons for excess expenditure were not intimated (August 2014).

2.3.4 Expenditure without provision

As per the Budget Manual, no expenditure is to be incurred on a scheme/service without provision of funds. It was, however, noticed that in 20 cases as detailed in *Appendix 2.2*, the expenditure of ₹ 516.46 crore was incurred without any provision in the original estimates/supplementary demands and without any reappropriation orders to this effect.

2.3.5 Excess over provisions 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 ₹ 428.10 crore for the year 2012-13 had not been discussed by PAC and ₹ 329.67 crore during 2013-14 was still to be regularised.

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 542.29 crore obtained in 20 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in *Appendix 2.3*. In Grant No 6 (Finance), the supplementary provision of ₹ 229.29 crore proved inadequate leaving an excess expenditure of ₹ 110.38 crore.

2.3.7 Excessive/unnecessary reappropriation of funds

Reappropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Reappropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 482.20 crore in 35 sub-heads and savings of over ₹ 1,364.70 crore under 58 sub-heads by more than ₹ one crore in each case as detailed in *Appendix 2.4*. Excesses/Savings were more than ₹ 10 crore under 37 sub-heads. In 27¹ cases, reduction of provisions through reappropriation proved injudicious as the actual expenditure was more than the

¹ Sr. No. 3, 7, 10, 11, 13, 19, 22, 23, 24, 26, 28, 45, 46, 47, 48, 49, 50, 51, 59, 60, 64, 65, 67, 72, 87, 90 and 92 of *Appendix 2.4*.

provisions reduced through reappropriation. Similarly, in seven² cases, the reappropriation of funds proved excessive as the savings were more than the funds provided through reappropriation.

2.3.8 Non-surrendering and excess surrendering of funds

At the close of the year 2013-14, in 46 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 76,761.50 crore and actual expenditure was ₹ 59,982.67 crore resulting in savings of ₹ 16,778.83 crore, out of which ₹ 14,332.63 crore were (*Appendix 2.5*) surrendered, indicating inadequate budgetary and financial control.

Further analysis revealed that in 15³ cases against the savings of ₹ 13,599.30 crore only ₹ 10,631.31 crore were surrendered and savings of ₹ 2,967.99 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In five cases⁴, ₹ 1,654.68 crore were surrendered against the savings of ₹ 1,622.63 crore resulting in excess surrender of ₹ 32.05 crore and in two cases⁵ though the actual expenditure exceeded by ₹ 323.64 crore, but even then, funds of ₹ 168.67 crore were injudiciously surrendered.

2.3.9 Rush of expenditure

Rule 56 of the General Financial Rules provides that expenditure should be evenly spread throughout the year and rush of expenditure in the closing month is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 17 heads under 12 grants/appropriations listed in *Appendix 2.6*, 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 2014.

Further scrutiny revealed that out of the expenditure of ₹ 8,906 crore incurred on 17 major heads under 12 grants during 2013-14, expenditure of ₹ 3,288.63 crore (37 per cent) was spent during the month of March 2014. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

² Sr. No. 12, 15, 25, 36, 56, 82 and 91 of *Appendix 2.4*.

³ Sr. Nos. 1, 4, 6, 16, 18, 19, 20, 25, 26, 32, 36, 38, 43, 45 and 46 of *Appendix 2.5*

⁴ Sr. Nos. 5, 9, 11, 22 and 33 of *Appendix 2.5*

⁵ Sr. Nos. 3 and 39 of *Appendix 2.5*

2.4 Deficiencies noticed in working of treasuries

Deficiencies noticed in the working of treasuries during compilation and inspection for 2013-14 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. 259 vouchers of ₹ 7.79 crore were found missing as per *Appendix 2.7*. Despite best efforts made 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 141 cases the account from various treasuries (first list of payment in 64 cases and second list of payment in 77 cases) were received late by four to twenty six days. Hence only 73 *per cent* Accounts were received in time from various treasuries. Matter was brought to the notice of the Government every month but the delay continued to occur. The delay in the submission of initial accounts caused consequent delay and disruptions in compiling Monthly Civil Accounts by the Accountant General (A&E). A list showing the delay in submission of first and second list of accounts by more than three days is given in *Appendix 2.8 and 2.9*. Treasury officers need to be directed to ensure timely submission of initial account to this office.

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 regularly and timely submitted by the Treasury Officers along with monthly accounts. A number of Plus and Minus memos for the year 2013-14 are still awaited from the Treasury Offices as shown in *Appendix 2.10*, 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, 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 2013-14, there were 242 PLAs with a balance of ₹ 236.78 crore.

2.4.5 Detail of overpayment on account of disbursement of Pension/Family Pension/Death-cum-Retirement Gratuity/Commutation

Treasury is the basic unit of financial administration of a State. Cash management requires strict adherence to prescribed rules and procedures in handling and retention of cash. Inspection of District Treasuries including Sub-Treasuries for the year 2012-13 revealed overpayment of pensionary benefits of ₹ 55.51 lakh by Treasury Officers/Sub-Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government non deduction of commuted value of a portion of Pension, Family Pension, and over-payment of Death-cum-Retirement Gratuity as shown in *Appendix 2.11*. This needs to be looked into on priority basis.

2.5 Shortcomings in Plan Estimates

The plan expenditure during 2013-14 was assessed at ₹ 18,000 crore. The actual expenditure of ₹ 15,712.16 crore (87 per cent) was less than the projections. Variations were due to the following facts:

- i A total of 59 schemes with an approved outlay of ₹ 615.57 crore included in approved plan for 2013-14 were not implemented and withdrawn in revised estimates (*Appendix 2.12*).
- ii Provision of ₹ 589.34 crore made under 23 schemes in approved outlay for 2013-14 was reduced to ₹ 157.06 crore in the RE, but the schemes were not implemented (*Appendix 2.13*) for which the reasons were not given.
- iii Provisions of ₹ 293.52 crore were made under 61 schemes in approved outlay and in revised outlay, but no expenditure was incurred during the year 2013-14 (*Appendix 2.14*).
- iv The provision of ₹ 946.85 crore made under 32 schemes was increased to ₹ 1,092.12 crore against which expenditure of ₹ 782.33 crore was incurred during the year 2013-14. Further augmentation of funds through supplementary grants

proved unnecessary as the total expenditure was less than even the original estimates (*Appendix 2.15*).

v An expenditure of ₹ 9.07 crore⁶ was incurred against two schemes without any provision in BE/RE during the year 2013-14. Reasons for incurring expenditure without provision were not given.

vi 116 plan schemes for which the outlay of ₹ 4,284.13 crore approved for execution during 2013-14 was reduced to ₹ 3,065.34 crore in the revised estimates. The expenditure of ₹ 2,240.15 crore only was incurred on these schemes which was much less than the approved /revised outlay as detailed in *Appendix 2.16*.

vii 23 schemes for which provision of ₹ 518.93 crore was enhanced to ₹ 604.28 crore in the revised estimate, but expenditure of ₹ 706.22 crore (136.09 per cent of original provision) was much more than the provisions made as per *Appendix 2.17*.

viii 151 schemes for which provision of ₹ 2,117.10 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 962.15 crore was incurred which was much less than the provision made (*Appendix 2.18*).

2.6 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. "15-Local Government" and Grant No. "21-Women and Child Development") was conducted (July-August 2013) on the basis of the variations during the last three years and magnitude of the grants and supplementary demands made during the year 2013-14. Important points noticed during review of these grants for 2013-14 are detailed below:

2.6.1 Grant No. 15-Local Government

Against the budget provision of ₹ 2,144 crore (original ₹ 2,074 crore and supplementary of ₹ 70 crore) under Revenue Head, an expenditure of ₹ 1,554.43 crore was incurred which resulted into saving of ₹ 589.56 crore which was 27.49 per cent against the budget provisions. This shows that unrealistic provision was made in budget.

i. Out of total expenditure of ₹ 379.64 crore on eight schemes, an expenditure of ₹ 202.44 crore (53.32 per cent) was incurred on these schemes

⁶ SCSP Component: ₹ 3.71 crore and 25 per cent share of AICRP : ₹ 5.36 crore in Haryana Agricultural University.

during the last quarter of 2013-14. Out of above eight schemes, 100 per cent expenditure was incurred on two schemes during March 2014 (*Appendix 2.19*).

ii. Seven schemes for which provision of ₹ 196.29 crore was revised and reduced to ₹ 106.76 crore, but no expenditure was incurred during the year 2013-14 (*Appendix 2.20*).

iii. Saving of ₹ 267.68 crore was shown against three schemes⁷ due to non-receipt of demand from the municipalities and non presentation of bills by DDOs in the treasuries against the budget provision of ₹ 1,191.11 crore and revised estimates of ₹ 1,167.64 crore.

2.6.2 Grant No. 21-Women and Child Development

During the review of budgetary procedure and control over expenditure for Grant No. 21 (Women and Child Development) on the basis of the Grants and supplementary demands made during the year 2013-14. Important points noticed during the review are as under:-

i. Against the budget provision of ₹ 719.04 crore (original ₹ 695.87 crore and supplementary ₹ 23.17 crore), under revenue head, an expenditure of ₹ 561.23 crore was incurred during the year 2013-14 resulting in saving of ₹ 157.81 crore.

ii. Against the budget provision of ₹ 195.62 crore (Original ₹ 188.62 crore and supplementary ₹ seven crore) under the capital head, an expenditure of ₹ 1.75 crore only was incurred during the year 2013-14 resulting in saving of ₹ 193.87 crore (99.11 per cent of Budget provision).

iii. Out of total expenditure of ₹ 138.47 crore for 2013-14 on 22 schemes, an expenditure of ₹ 72.26 crore (52 per cent) was incurred on these schemes during the last quarter of the year 2013-14 (expenditure ranging between 40 per cent and 100 per cent). Out of these 22 schemes, 100 per cent expenditure was incurred on six schemes during the last quarter (*Appendix 2.21*).

iv. Savings of ₹ 369.83 crore were shown in 30 schemes as against the total provision of ₹ 723.24 crore. Expenditure of ₹ 353.41 crore only was incurred due to non-finalization of projects, late receipt of grant from Government of India and non receipt of applications/cases (*Appendix 2.22*).

⁷ ₹ 153.53 crore under head 2217-80-800-75; ₹ 59.59 crore under head 2217-80-192-96; and ₹ 54.56 crore under 2217-80-192-96.

2.7 Delay in submission of Budget Estimates

Budget estimates for the year 2013-14 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 5th November, 2012. Contrary to this, it came to notice during review of two grants (Grant No. 15 and Grant No. 21) that Heads of offices submitted their budget estimates to Finance Department after delays ranging between 64 and 92 days.

2.8 Conclusions

During 2013-14, expenditure of ₹ 61,250.73 crore was incurred against total grants and appropriations of ₹ 78,118.14 crore. Overall savings of ₹ 16,867.41 crore were the result of saving of ₹ 17,197.08 crore in various grants and appropriation offset by excess expenditure of ₹ 329.67 crore in two grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 428.10 crore in grants relating to 2012-13.

In 46 cases, ₹ 14,332.63 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In five cases, ₹ 1,654.68 crore was surrendered including an excess surrender of ₹ 32.05 crore than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 13,599.30 crore in 15 cases, savings of ₹ 2,967.99 crore were not surrendered. There were also cases of injudicious reappropriations.

2.9 Recommendations

The Government may consider:

- (i) taking up the matter with Public Accounts Committee secretariat for regularisation of excess expenditure.
- (ii) preparing realistic budget estimates to avoid large savings and supplementary provisions.
- (iii) devising suitable mechanism by finance department to avoid rush of expenditure in last quarter/month of the financial year.

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 compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing utilisation certificates

Rule 8.14 of 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 2,998 UCs due for submission in respect of grants and loans aggregating ₹ 7,771.22 crore, 1,391 UCs for an aggregate amount of ₹ 3,691.25 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2014 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	1,400	4,418.51	925	2,709.62
2	1 – 3	1,132	2,512.99	432	827.60
3	3 – 5	466	845.72	34	154.03
Total		2,998	7,777.22	1,391	3,691.25

Table 3.1 shows that out of 1,391 outstanding UCs, 466 UCs (34 per cent) were in arrear for the grants released during the period between 2008-09 and 2011-12.

Analysis of **Appendix 3.1** shows that out of total 1,391 outstanding UCs, 747 UCs (54 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 go on disbursing 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 269 annual accounts of 114 autonomous bodies/authorities are awaited as on 31 July 2014. 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	97	272.23
2.	1-3	87	239.83
3.	3-5	49	119.27
4.	5-7	10	10.94
5.	7-9	7	8.74
6.	9 and above	19	32.60
	Total	269	683.61

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

Table 3.2 shows that 36 annual accounts (13 per cent) involving grants of ₹ 52.28 crore were in arrear for more than five years. In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's Act 1971. Out of 281 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 18 bodies/authorities was conducted during 2013-14.

3.3 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the field of Urban Development, Housing, Labour Welfare, Agriculture, etc. The audit of

accounts of 28 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in *Appendix 3.3*. The frequency distribution of autonomous bodies according to the delays in submission of accounts to audit and placement of SARs in the Legislature is summarised in **Table 3.3**.

Table 3.3: Delays in submission of accounts and tabling of Separate Audit Reports

Delays in submission of accounts (in years)	Number of autonomous bodies	Reasons for delay	Delays in submission of SARs in Legislature (in years)	Number of autonomous bodies	Reasons for delay
1 – 2	6	Accounts had not been prepared by autonomous bodies.	1 - 2		Reasons for delay not intimated by departments.
2 – 3	5		2 - 3	2	
3 – 4	1		3 - 4		
4 – 5	1		4 - 5		
5 and above	8		5 and above	22	
Total	21			24	

It was further observed that 6¹ autonomous bodies had not submitted their annual accounts for the last 17 years (1996-97 and onwards).

3.4 Departmentally managed commercial undertakings

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

As of June 2014, four out of five such undertakings had not prepared their accounts since the period ranging between 1986-87 and 2009-10. Government

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

funds amounting to ₹ 6,137.45 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented, 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 Principal Accountant General (A&E).

State Government reported 137 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.58 crore on which final action was pending as of June 2014. 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 3.4**.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)		Number of cases	Amount involved (₹ in lakh)
0 - 5	17	25.88	Cases pending as of June 2013	144	160.45
5 - 10	30	39.22			
10 - 15	34	60.72			
15 - 20	13	12.17			
20 - 25	19	15.62	Total	145	160.45
25 and above	24	4.65	Cases of losses written off during the year	8	2.19
Total	137	158.26	Total pending cases as of June 2014	137	158.26

Reasons for pendency of cases are listed in **Table 3.5**.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	4	8.05
i)	Departmental action initiated but not finalised	68	53.00
iii)	Criminal proceedings finalised but execution of certificate case for the recovery of amount pending	11	8.79
iv)	Awaiting orders for recovery or write off	40	36.50
v)	Pending in the courts of law	14	51.92
Total		137	158.26

Out of the total loss cases, 65 per cent cases related to theft of Government money/store. Further, in respect of 50 per cent cases of losses, departmental action had not been finalised and 29 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 137 cases of losses due to theft/misappropriation etc., 120 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 failed to take timely action against the officers/officials at fault.

3.6 Misclassification in accounts

Operation of omnibus Minor Head - 800

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

During 2013-14, expenditure aggregating ₹ 6,509.40 crore (13.96 per cent of total expenditure) was classified under Minor Head – 800 against nine Major Heads in both revenue and capital sections. Total/considerable expenditure on power subsidy, major and medium irrigation, tourism and other social services were classified under omnibus Minor Head–800 instead of depicting distinctly in the Finance Accounts.

Similarly, revenue receipts aggregating ₹ 1,559.40 crore (4.10 *per cent* of total revenue receipts) was classified under omnibus minor head '800-Other Receipts' under 16 major heads. Considerable amount of revenue under urban development, land revenue, public works, food storage and warehousing, major irrigation, roads and bridges, forest and wildlife, etc. were classified under this minor head.

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

3.7 Conclusions

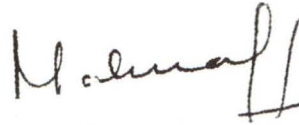
Substantial delays in submission of utilisation certificates occurred and as a result proper utilisation of grants could not be ensured. In absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's Act 1971. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for long periods, as a result their strength of financial position could not be assessed. Further, in cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc., departmental action was pending for long period. 13.96 *per cent* of total expenditure and 4.10 *per cent* of revenue receipts were classified under omnibus minor head '800-Other Expenditure/Receipts' during 2013-14.

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.

- (iv) depicting the amounts received and expenditure incurred under various schemes distinctly instead of clubbing the receipt and expenditure of major schemes under the Minor head '800-Other Expenditure' and '800-Other Receipts'.



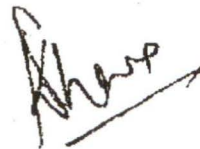
(Mahua Pal)

Chandigarh -

Dated: 16 JAN 2015

Principal Accountant General (Audit), Haryana

Countersigned



(Shashi Kant Sharma)

New Delhi

Dated: 20 JAN 2015

Comptroller and Auditor General of India

APPENDICES

Appendix 1.1 State Profile

(Reference: Paragraphs 1.1 and 1.3; Page 1 and 9)

State Profile				
A. General Data				
Sr. No.	Particulars		Figures	
1	Area		44,212 sq. km.	
2	Population			
	a	As per 2001 Census	2.11 crore	
	b	As per 2011 Census	2.54 crore	
3	Density of Population (2011) (All India Density= 382 persons per sq. km.)		573 person per sq. km.	
4	Population below poverty line (All India Average= 21.92 per cent)		11.16 per cent	
5	Literacy (2011) (All India Average= 74.04 per cent)		76.64 per cent	
6	Infant mortality (per 1000 live births) (All India Average= 40 per 1000 live births)		51	
7	Life Expectancy at birth (All India Average= 65.8 years)		66.2 years	
8	Gini Coefficient ¹			
	a.	Rural (All India= 0.29)	0.28	
	b.	Urban (All India= 0.38)	0.36	
9	Gross State Domestic Product (GSDP) 2013-14 at current prices		₹ 3,83,911 crore	
10	GSDP ² CAGR ³ (2004-05 to 2013-14)		16.66 per cent	
11	Per capita GSDP CAGR (2004-05 to 2013-14)		15.16 per cent	
12	GSDP CAGR (2004-05 to 2012-13)	Haryana	17.13 per cent	
13		other General Category States	15.49 per cent	
14	Population Growth (2001-02 to 2010-11)	Haryana	19.90 per cent	
15		other General Category States	17.56 per cent	
B. Financial data				
Particulars		Figures (in per cent)		
CAGR		2004-05 to 2012-13		2004-05 to 2013-14
		General Category State	Haryana	Haryana
a.	of Revenue Receipts	16.93	14.80	14.59
b.	of Own Tax Revenue	16.42	15.50	14.69
c.	of Non Tax Revenue	12.49	7.90	7.73
d.	of Total Expenditure	15.37	17.14	15.71
e.	of Capital Expenditure	17.01	26.17	17.84
f.	of Revenue Expenditure on Education	17.44	19.62	17.88
g.	of Revenue Expenditure on Health	16.50	19.62	18.08
h.	of Salary and Wages	14.73	15.13	13.71
i.	of Pension	18.34	19.04	18.52

Source: Financial data is based on figures in Finance Accounts, BPL (Planning Commission and SSO data, 61st Round), Gini Coefficient (Planning Commission GOI dated 18 October 2013 – round 2009-10 MRP), Life Expectancy at birth and Infant mortality rate (Economic Survey of Haryana 2010-11) and Density of population (Census of India 2011, Provisional Population Totals, published by Neerja Sekhar, Director of Census Operations, Haryana).

¹ Gini-coefficient is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP=Gross State Domestic Product.

³ CAGR= Compound Annual Growth Rate. [Calculation of CAGR = (((Last figure/first figure)^{1/time in years})-1)*100].

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

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 2013-14 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, four 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 four 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 11, 15 and 16 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 12 in Volume 2.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Volume II comprises three parts. Part I contains six summary statements as given below:	
Statement No. 5	Statement of Progressive Capital Expenditure. This statement corresponds to the detailed statement 13 in Part 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 15 in Part 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 16 in Part II
Statement No. 8	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 VIII provides details of the recipient institutions.
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.
Statement No. 10	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.
Volume II Part II: This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
Statement No. 12	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. 13	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. 14	Detailed Statement of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies.
Statement No. 15	Detailed Statement of Borrowings and Other Liabilities by Minor Heads: 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.
Statement No. 16	Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary statement 7 in Part I of this volume.
Statement No. 17	Statement on Sources and Application 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 of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 18	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.
Statement No. 19	Detailed Statement on Earmarked Balances: This statement depicts details of investments from the Reserve Funds (Public Account).
Volume II Part III contains 12 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.	

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

	2009-10	2010-11	2011-12	2012-13	2013-14
Gross State Domestic Product (₹ in crore)	2,23,600	2,60,621	2,98,786	3,39,451	3,83,911
Growth rate of GSDP	22.51	16.56	14.64	13.61	13.10

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)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	20,993	25,564	30,558	33,634	38,012
(i) Tax Revenue	13,220(63)	16,790 (66)	20,399(67)	23,559(70)	25,567(67)
Taxes on Sales, Trade, etc.	9,032(68)	11,082 (66)	13,384(66)	15,377(65)	16,774(82)
State Excise	2,059(16)	2,366 (14)	2,832(14)	3,236(14)	3,697(18)
Taxes on Vehicles	277(2)	457 (3)	740(4)	887(4)	1,095(5)
Stamps duty and Registration fees	1,294(10)	2,319 (14)	2,793(14)	3,326(14)	3,203(16)
Land Revenue	9	10	11	13	12
Taxes on goods and passengers	392(3)	387 (2)	429(2)	471(2)	498(2)
Taxes and duties on Electricity	120(1)	130 (1)	166	192(1)	219(1)
Other Taxes	37	39	44	57	69
(ii) Non-Tax Revenue	2,741(13)	3,421 (13)	4,722(15)	4,673(14)	4,975(13)
(iii) State's share in Union taxes and duties	1,775(8)	2302 (9)	2,682(9)	3,062(9)	3,343(9)
(iv) Grants-in-aid from Government of India	3,257(16)	3,051 (12)	2,755(9)	2,340(7)	4,127(11)
2. Miscellaneous Capital Receipts	9	8	9	11	10
3. Recoveries of Loans and Advances	213	233	294	349	262
4. Total Revenue and Non debt capital receipt (1+2+3)	21,215	25,805	30,861	33,994	38,284
5. Public Debt Receipts	8,455	9,843	10,767	15,213	17,604
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,320(98)	9,535 (97)	10,669(99)	15,162 (100)	17,263(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	135(2)	308 (3)	98(1)	51	341(2)
6. Total Receipts in the Consolidated Fund (4+5)	29,670	35,648	41,628	49,207	55,888
7. Contingency Fund Receipts	-	193	168	-	-
8. Public Accounts receipts	15,789	16,595	19,260	22,709	26,548
9. Total receipts of the State (6+7+8)	45,459	52,436	61,056	71,916	82,436
Part B. Expenditure/disbursement					
10. Revenue Expenditure	25,257	28,310	32,015	38,072	41,887
Plan	5,715(23)	6,251 (22)	7,792(24)	9,456(25)	10,152(24)
Non-plan	19,542(77)	22,059 (78)	24,223 (76)	28,616(75)	31,735(76)
General Services (including Interests payments)	7,755(31)	9,328 (33)	10,220 (32)	11,897(31)	13,597(32)
Economic Services	7,530(30)	7,997 (28)	9,054 (28)	11,557(30)	12,740(30)
Social Services	9,902(39)	10,904 (39)	12,641 (39)	14,516(38)	15,414(37)
Grants-in-aid and contributions	70(-)	81 (-)	99	102	136(1)
11. Capital Expenditure	5218	4,031	5,372	5,762	3,935
Plan	4,203(81)	3,845 (95)	4,354 (81)	4,191(73)	5,067(129)
Non-plan	1,015(19)	186 (5)	1,018 (19)	1,571(27)	(-1,132 (-29))
General Services	187(4)	199 (5)	235 (5)	251(4)	282(7)
Economic Services	3,961(76)	2,602 (65)	3,770 (70)	4,065(71)	1,829(46)
Social Services	1,070(20)	1,230 (31)	1,367 (25)	1,446(25)	1,824(46)
12. Disbursement of Loans and Advances	830	722	627	522	776
13. Total (10+11+12)	31,305	33,063	38,014	44,356	46,598
14. Repayments of Public Debt	2,746	3,971	4,037	5,951	7,968
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,576(94)	3,846 (97)	3,812 (94)	5,825(98)	7,800(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	170(6)	125 (3)	225 (6)	126(2)	168(2)
15. Appropriation to Contingency Fund	-	190	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	34,051	37,224	42,051	50,307	54,566
17. Contingency Fund disbursements	-	3	168	-	-
18. Public Accounts disbursements	14,320	15,324	17,051	21,074	24,560
19. Total disbursement by the State (16+17+18)	48,371	52,551	59,270	71,381	79,126

	2009-10	2010-11	2011-12	2012-13	2013-14
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)4,264	(-)2,746	(-) 1,457	(-)4,438	(-) 3,875
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-)10,090	(-)7,258	(-) 7,153	(-)10,362	(-) 8,314
22. Primary Deficit (-)/surplus (+) (21+23))	(-)7,353	(-)3,939	(-) 3,152	(-)5,618	(-) 2,464
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,737	3,319	4,001	4,744	5,850
24. Financial Assistance to local bodies etc.	1,947	2,223	3,306	4,648	4,540
25. Ways and Means Advances (WMA)/Overdraft availed (days)	170(7)	670(8)	974(11)	347(12)	109 (4)
26. Interest on WMA/Overdraft ⁴	0.05	1.16	1.51	0.78	0.03
27. Gross State Domestic Product (GSDP) ⁵	2,23,600	2,60,621	2,98,786	3,39,451	3,83,911
28. Outstanding Fiscal liabilities (year end)	39,337	46,282	54,540	64,818	76,263
29. Outstanding guarantees including interest and guarantee fee (year end)	4,536	4,528	5,608	21,124	27,309
30. Number of incomplete projects	15	21	8	14	40
31. Capital blocked in incomplete projects (₹ in crore)	30.00	41	186	48	398
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.059	0.064	0.068	0.069	0.067
Own Non-Tax Revenue/GSDP	0.012	0.013	0.016	0.014	0.013
Central Transfers/GSDP	0.008	0.009	0.009	0.009	0.009
II Expenditure Management					
Total Expenditure/GSDP	0.140	0.127	0.127	0.131	0.121
Total Expenditure/Revenue Receipts	1.491	1.293	1.244	1.319	1.226
Revenue Expenditure/Total Expenditure	0.807	0.856	0.842	0.858	0.899
Expenditure on Social Services/Total Expenditure	0.364	0.367	0.368	0.360	0.370
Expenditure on Economic Services/Total Expenditure	0.374	0.321	0.337	0.352	0.313
Capital Expenditure/Total Expenditure	0.167	0.122	0.141	0.130	0.084
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.161	0.116	0.135	0.124	0.078
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-)0.019	(-)0.011	(-)0.005	(-)0.013	(-)0.010
Fiscal deficit/GSDP	(-)0.045	(-)0.028	(-)0.024	(-)0.031	(-)0.022
Primary Deficit (surplus) /GSDP	(-)0.033	(-)0.015	(-)0.011	(-)0.017	(-)0.006
Revenue Deficit/Fiscal Deficit	0.423	0.378	0.204	0.428	0.466
Primary Revenue Balance/GSDP	(-)0.032	(-)0.021	(-)0.013	(-)0.018	(-)0.017
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.176	0.178	0.183	0.191	0.199
Fiscal Liabilities/RR	1.187	1.810	1.785	1.927	2.006
Primary deficit vis-à-vis quantum spread	4.181	(-)0.457	(-)0.730	(-) 2.044	(-) 1.163
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.740	0.831	0.810	0.806	0.833
V Other Fiscal Health Indicators					
Return on Investment	9.60	2.48	1.64	7.05	6.49
Balance from Current Revenue (₹ in crore)	(-)117	2325	4977	3741	4406
Financial Assets/Liabilities	0.80	0.77	0.78	0.75	0.74

⁴ Interest of ₹ 0.03 crore at the rate of seven to ten *per cent* was paid on ways and means advances.

⁵ GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

Appendix 1.5 Part A

(Reference: Paragraph 1.1.1; Page 2)

Abstract of receipts and disbursements for the year 2013-14

(₹ in crore)

Receipts				Disbursements				
	2012-13		2013-14		2012-13	2013-14		
						Non-plan	Plan	Total
Section A: Revenue								
I. Revenue Receipts	33,633.53		38,012.08	I. Revenue Expenditure	38,071.72	31,735.01	10,152.09	41,887.10
Tax Revenue	23,559.00	25,566.60		General Services	11,896.75	13,505.73	91.58	13,597.31
Non-Tax Revenue	4,673.15	4,975.06		Social Services	14,516.35	8,167.73	7,245.68	15,413.41
State's share of Union Taxes	3,062.13	3,343.24		Education, Sports, Art and Culture	7,023.51	5,074.98	2,298.52	7,373.50
Non-Plan Grants	851.62	2,256.17		Health and Family Welfare	1,596.85	845.73	856.91	1,702.64
Grants for State Plan Schemes	727.75	856.66		Water Supply, Sanitation, Housing and Urban Development	2,728.19	1,391.54	1,488.65	2,880.19
Grants for Central and Centrally Sponsored Plan Schemes	759.88	1,014.35		Information and Broadcasting	64.74	35.48	58.90	94.38
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	336.44	134.88	186.94	321.82
				Labour and labour Welfare	232.65	157.33	80.38	237.71
				Social Welfare and Nutrition	2,527.22	521.68	2,275.38	2,797.06
				Others	6.75	6.11	--	6.11
				Economic Services	11,556.73	9,925.37	2,814.83	12,740.20
				Agriculture and allied activities	1,705.62	887.06	959.39	1,846.45
				Rural Development	1,289.96	555.23	1,172.17	1,727.40
				Special Areas Programmes	--	--	--	--
				Irrigation and Flood Control	1,059.45	888.17	273.66	1,161.83
				Energy	5,140.30	5,207.29	4.76	5,212.05
				Industry and Minerals	86.90	35.31	61.76	97.07
				Transport	2,110.03	2,304.95	75.06	2,380.01
				Science, Technology and Environment	26.01	7.19	22.56	29.75
				Other General Economic Services	138.46	40.17	245.47	285.64
				Grants-in-aid and Contributions	101.89	136.18		136.18
II. Revenue Deficit carried over to Section B	4,438.19		3,875.02	Revenue surplus carried over to Section B				
Total Section A	38,071.72		41,887.10		38,071.72	31,735.01	10,152.09	41,887.10
Section B – Others								
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	2,161.75		2,697.11	III. Opening overdraft from Reserve Bank of India				
IV. Miscellaneous Capital Receipt	10.81		9.89	IV. Capital Outlay	5,761.84	(-)1,132.12	5,066.72	3,934.60
				General Services	250.6	0	282.16	282.16
				Social Services	1,445.99	0	1,823.95	1,823.95
				Education, Sports, Art and Culture	123.11	0	158.99	158.99
				Health and Family Welfare	4.05	0	49.83	49.83
				Water Supply, Sanitation, Housing and Urban Development	1,198.59	0	1,500.63	1,500.63
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.00	0	1.25	1.25
				Social Welfare and Nutrition	58.70	0	1.93	1.93
				Others	60.54	0	111.32	111.32

Receipts			Disbursements				
	2012-13	2013-14		2012-13	2013-14		
					Non-plan	Plan	Total
			Economic Services	4,065.25	(-) 1,132.12	2,960.61	1,828.49
			Agriculture and allied activities	1,659.55	(-) 1,132.55	56.85	(-)1,075.70
			Irrigation and Flood Control	887.46	-	908.29	908.29
			Energy	198.62	-	100.08	100.08
			Industry and Minerals	2.22	-	6.05	6.05
			Transport	1295.40	0.43	1,869.05	1,869.48
			General Economic Services	22	-	20.29	20.29
V. Recoveries of Loans and Advances	349.38	261.85	V. Loans and Advances disbursed	521.99	282.26	493.35	775.61
From Power Projects	9.34	7.94	For Power Projects	73.86	-	290.88	290.88
From Government Servants	187.60	207.89	To Government Servants	237.79	282.26	-	282.26
From others	152.44	46.02	To others	210.34	-	202.47	202.47
VI Revenue Surplus brought down	-		VI. Revenue Deficit brought down	4,438.19			3,875.02
VII. Public Debt Receipts	15,213.54	17,604.16	VII. Repayment of Public Debt	5,951.37			7,968.47
External debt			External debt				
Internal Debt other than Ways and Means Advances and Overdraft	15,162.39	17,262.69	Internal debt other than Ways and Means Advances and Overdraft	5,824.68	7,800.08		
Net transaction under Ways and Means Advances	--		Net transaction under Ways and Means Advances	--			
Loans and Advances from Central Government	51.15	341.47	Repayment of Loans and Advances to Central Government	126.69	168.39		
VIII. Appropriation to contingency fund	-		VIII. Appropriation to contingency fund	-			
IX. Amount transferred from contingency fund	-		IX. Expenditure from contingency fund	-			
X. Public Accounts Receipts	22,708.90	26,548.06	X. Public Account Disbursements	21,073.88			24,560.19
Small Savings, Provident Fund, etc.	2,310.94	2,498.81	Small Savings, Provident Funds, etc.	1,852.98	1,777.82		
Reserve Funds	666.68	511.50	Reserve Funds	106.01	60.20		
Suspense and Miscellaneous	652.76	371.03	Suspense and Miscellaneous	560.82	641.64		
Remittances	5,928.62	7,521.22	Remittances	6,001.22	7,521.46		
Deposits and Advances	13,149.90	15,645.50	Deposits and Advances	12,552.85	14,559.07		
XI. Closing overdraft from Reserve Bank of India			XI. Cash Balance at end	2,697.11			6,007.18
			Cash in Treasuries and Local Remittances	0.54	0.54		
			Deposits with Reserve Bank	164.43	(-) 652.85		
			Departmental Cash Balance including Permanent Advances, etc.	2.28	(-) 1.33		
			Cash Balance Investment and earmarked investments	2,529.86	6,660.82		
Total - Section B	40,444.38	47,121.07	Total	40,444.38			47,121.07

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 29)

Summarised financial position of the State Government as on 31 March 2014

(₹ in crore)

As on 31 March 2013	Liabilities		As on 31 March 2014
48,680.54		Internal Debt	58,143.15
	29,656.16	Market Loans bearing interest	40,277.53
	2.31	Market Loans not bearing interest	2.31
	4.38	Loans from Life Insurance Corporation	2.48
	7,514.05	Loans from other Institutions, etc.	6,329.11
	11,503.64	Special Securities issued to the National Small Saving Fund of the Central Government	11,531.72
1,977.73		Loans and Advances from Central Government	2,150.81
		Pre 1984-85 Loans	
	25.28	Non-plan Loans	48.98
	1,920.42	Loans for State Plan Schemes	2,095.5
	8.60	Loans for Central Plan Schemes	
	23.43	Loans for Centrally Sponsored Plan Schemes	6.33
200.00		Contingency Fund	200.00
9,395.64		Small Savings, Provident Funds, etc.	10,116.63
4,488.54		Deposits	5,574.98
2,712.91		Reserve Funds	3,164.21
129.46		Suspense & Misc. Balances	--
157.48		Remittance balance	157.23
67,742.30			79,507.01
As on 31 March 2013	Assets		As on 31 March 2014
44,524.18		Gross Capital Outlay on Fixed Assets	48,448.90
	7,240.02	Investments in shares of Companies, Corporations, etc.	7,378.87
	37,284.16	Other Capital Outlay	41,070.03
3,488.48		Loans and Advances	4,002.24
	650.52	Loans for Power Projects	933.46
	2,172.17	Other Development Loans	2,328.62
	665.79	Loans to Government Servants and miscellaneous loans	740.16
0.78		Advances	0.78
-		Suspense and Miscellaneous Balances	141.14
-		Remittance Balances	-
2,697.11		Cash	6,007.18
	0.54	Cash in Treasuries and Local Remittances	0.54
	164.43	Deposits with Reserve Bank	(-) 652.85
	2.17	Departmental cash balances	(-) 1.44
	0.11	Permanent advances	0.11
	92.46	Cash Balance Investment	3,774.41
	2,437.40	Reserve Fund Investment	2,886.41
17,031.75		Deficit on Government Accounts	20,906.77
	(-)4,438.19	(i) Revenue Surplus/deficit of the Current year	3,875.02
	12,593.52	(ii) Accumulated deficit up to preceding year	17,031.75
	0.04	(iii) Miscellaneous Government Account ⁶	
67,742.30		Total	79,507.01

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 ₹ 35.93 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2014. The difference is under reconciliation (August 2014).

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

Appendix 1.6

(Reference: Paragraph 1.1.1; Page 2)

Statement of assessment/projections under Thirteenth Finance Commission,
Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year
2013-14

(₹ in crore)

Particulars	Assessment by ThFC	Projections in FCP	Projections in MTFPS
Own tax revenue	26,577.32	28,099	28,784.34
Own non-tax revenue	16,795.90	5,115	5,162.48
Own revenue receipts	43,373.21	33,214	33,946.82
Non-plan revenue expenditure	22,138.16	31,135	32,419.81
Plan revenue expenditure		8,545	13,803.75
Salaries	7,687.43	10,990	12,792.44
Interest payment	5,314.21	5,180	6,301.65
Pension	2,581.24	4,080	3,820.00
Subsidies – Power		4,020	4,260.25
Revenue deficit	Zero	Zero	5.58% of Total Revenue Receipts
Fiscal deficit	Three <i>per cent</i> of GSDP	Three <i>per cent</i> of GSDP	2.18 % of GSDP
Outstanding debt	22.8% of GSDP	22.8 % of GSDP	16.47% of GSDP
Liabilities		67,770	72,881.54

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 25)

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 2013-14)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	22.77	7.38	2009-10
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited	10.89	349.91	2012-13
3.	Haryana State Roads and Bridges Development Corporation Limited	185.74	25.28	2011-12
4.	Haryana Power Generation Corporation Limited	2,735.24	412.14	2012-13
5.	Uttar Haryana Bijli Vitran Nigam Limited	938.67	14,720.46	2012-13
6.	Dakshin Haryana Bijli Vitran Nigam Limited	855.74	8,637.94	2012-13
7.	Haryana Financial Corporation	201.98	163.57	2012-13
8.	Haryana Minerals Limited	0.24	11.76	2011-12
9.	Yamuna Coal Company Private Limited	0.01	0.07	2012-13
Total		4,951.28	24,328.51	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 26)

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 ⁷	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)	2012-13	5439.92	4555.35	-	-	5241.52	(-) 198.39	462.87	264.48	5.81
5.	Transport Department Haryana Roadways	2009-10	678.74	643.37	635.67	(-) 1.59 ⁸	668.06	(-) 288.83	50.82	(-) 238.01	-
Total			6,137.45	5,221.99	635.76		5,918.52	(-) 485.36	515.12	29.76	0.57

7

The scheme transferred to Co-operative Societies after 1986-87.

8

Negative figure is due to decrease in Depreciation Reserve Fund in the year 2009-10.

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 26)

Details of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
1.	Development of Rai Malikpur (Rajasthan Border) – Narnaul- Mahendergarh – Dadri – Bhiwani-Kharak Corridor in the State of Haryana	PWD (B&R)	1201.70	DBFOT	31 January 2012	Bid security of ₹ 24.03 crore of the bidder had been encashed (February 2014) as the bidder failed to furnish performance security.
2.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSI IDC	2310.00	BOT	14 November 2005	69 per cent physical progress achieved upto June 2014.
3.	Construction of Gurgaon Recreation Park.	HSI IDC	230.00	Joint Venture	01 April 2004	Major part of the project has been implemented.
4.	Reliance Special Economic Zone Limited, Gurgaon.	HSI IDC	12,500.00	Joint Venture	19 June 2006	The Government had approved the proposal of concessionaire and decided to repay ₹ 337.85 crore. Matter regarding termination of contract was under progress (June 2014)
5.	Reliance Special Economic Zone Limited, Jhajjar.	HSI IDC	12,500.00	Joint Venture	19 June 2006	
6.	Unitech Special Economic Zone, Kundli-Sonipat.	HSI IDC	22,000.00	Joint Venture	04 April 2007	Project has been put on hold.
7.	Petrochemical Hub, Panipat.	HSI IDC	3,730.00	Joint Venture	14 April 2006	Project could not take off as such HSI IDC was implementing project on its own
8.	Nanocity, Panchkula.	HSI IDC	1,846.00	Joint Venture	31 October 2006	Project cancelled and informed to promoters on 22 January 2013
9.	European Technology Park, Faridabad.	HSI IDC	1,448.00	Joint Venture	10 October 2006	Project cancelled and informed to promoters on 22 January 2013
10.	Development of metro link from Delhi Metro Sikanderpur to NH-8, Gurgaon.	HUDA	900.00	BOT	16 July 2009	Targetted to be completed by March 2016.
11.	Common Service Centre Scheme	HARTRON	18.00	BOT	17 April 2007	Currently not operational. Alternative models being studies. IT department analyzing and will evolve new model.
12.	Full facility management under ICT scheme.	School Education	39.78	BOO/ BOOT	19 November 2009	Target to be completed by November 2014
13.	Full facility management under ICT scheme.	School Education	11.22	BOO/ BOOT	25 November 2009	Target to be completed by November 2014
14.	Comprehensive Computer Education Project under ICT scheme in 213 Government Sr. Secondary Schools.	School Education	47.00	BOO/ BOOT	03 March 2010	Target to be completed by September 2015
Total			58,821.70			

Appendix 2.1

(Reference: Paragraph: 2.3.1; page 38)

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 expenditure	Savings	Surrenders
Revenue-Voted							
1.	4-Revenue	858.50	121.62	980.12	654.63	325.49	295.94
2.	7-Planning and Statistics	546.76	0.35	547.11	266.26	280.85	274.26
3.	9-Education	8,753.77		8,753.77	6,935.45	1,818.31	1,812.52
4.	13-Health	1,936.13	46.12	1,982.24	1,702.51	279.74	281.70
5.	14-Urban Development	189.01	3.37	192.38	74.01	118.37	118.27
6.	15-Local Government	2,074.00	70.00	2,144.00	1,554.43	589.57	592.62
7.	19-Welfare of SC,ST and OBC	420.13	42.66	462.79	321.82	140.96	140.99
8.	20-Social Security and Welfare	1,821.21	143.75	1,964.96	1,863.34	101.62	101.62
9.	21-Child Development	695.87	23.17	719.04	561.23	157.81	156.44
10.	23-Food and Supplies	258.13	108.28	366.41	180.89	185.52	185.52
11.	24-Irrigation	1,509.37		1,509.37	1,126.83	382.54	121.41
12.	27-Agriculture	1,071.59	17.07	1,088.66	831.74	256.92	241.88
13.	32-Rural and Community development	2,171.25	28.06	2,199.31	1,853.95	345.36	346.27
14.	36-Home	2,028.35	166.74	2,195.10	2,051.28	143.82	135.36
15.	40-Energy and Power	4,295.82	1,039.71	5,335.52	5,232.65	102.88	102.89
Revenue-Charged							
16.	6-Finance	6,994.92		6,994.92	5,849.77	1,145.14	715.05
Capital-Voted							
17.	8-Buildings and Roads	2,005.06	500.00	2,505.06	2,158.45	346.60	356.45
18.	14-Urban Development	850.00		850.00	387.36	462.64	457.17
19.	21-Women and Child Development	188.62	7.00	195.62	1.75	193.87	193.87
20.	23-Food and Supplies	8,350.34		8,350.34	5,310.03	3,040.31	3,036.66
21.	38-Public Health and Water Supply	1,064.93	149.73	1,214.66	1,077.38	137.28	125.78
22.	40-Energy and Power	475.68		475.68	100.08	375.60	375.60
23.	45-Loans and Advances by State Government	1,083.55	5.74	1,089.29	775.61	313.67	149.79
Capital-Charged							
24.	Public Debt	13,104.90		13,104.90	8,077.26	5,027.64	3,046.17
Total		62,747.89	2,473.37	65,221.25	48,948.71	16,272.51	13,364.23

Appendix 2.2

(Reference: Paragraph: 2.3.4; Page 40)

Details of expenditure incurred without provision during 2013-14

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
1.	24-Irrigation	106.61	The expenditure was incurred under the head "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure, 99-Interest". Reasons for the excess have not been intimated by the Government.
2.		1.75	The expenditure was incurred under the head "2700-Major Irrigation, 001-Direction and Administration, 89-special Revenue Reasons have not been intimated by the Government.
3.		0.11	The expenditure was incurred under the head "2700-Major Irrigation 01-Multi Purpose River Project (Commercial), 001-Direction and Administration, 93-Chief Engineer. Reasons have not been intimated by the Government.
4.		155.34	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 06- New minor for Equitable distribution of Water, 001-Direction and Administration, 91-Executive Engineer" Reasons have not been intimated by the Government.
5.		24.07	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 06- New minor for Equitable distribution of Water,001-Direction and Administration, 89-Special Revenue. Reasons have not been intimated by the Government.
6.		8.92	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 06- New minor for Equitable distribution of Water, 001-Direction and Administration, 92-Superintending Engineer. Reasons have not been intimated by the Government.
7.		8.45	The expenditure was incurred under the head "4701 Capital Outlay on Medium Irrigation, 06- New minor for Equitable distribution of Water, 001-Direction and Administration, 93-Chief Engineer. Reasons have not been intimated by the Government.
8.		0.32	The expenditure was incurred under the head "4701 Capital Outlay on Medium Irrigation, 06- New minor for Equitable distribution of Water, 001-Direction and Administration, 88-Pensionary Charges. Reasons have not been intimated by the Government.
9.	24-Irrigation	78.66	The expenditure was incurred under the head "4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 97-Execution. Reasons have not been intimated by the Government.
10.		7.13	The expenditure was incurred under the head "4711 Capital Outlay offlood control projects, 001-Direction &Administration, 95-Special Revenue. Reasons have not been intimated by the Government.

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
11.	24-Irrigation	4.10	The expenditure was incurred under the head "4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 99-Chief Engineer. Reasons have not been intimated by the Government.
12.		3.74	The expenditure was incurred under the head "4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 98-Superintending Engineer. Reasons have not been intimated by the Government.
13.		0.15	The expenditure was incurred under the head "4711 Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 88- Pensioner Charges. Reasons have not been intimated by the Government.
14.		70.66	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 91-Executive Engineer. Reasons have not been intimated by the Government
15.		9.67	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation,16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 89- Special Revenue. Reasons have not been intimated by the Government.
16.		3.44	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 92-Superintending Engineer. Reasons have not been intimated by the Government.
17.		3.40	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 93-Chief Engineer. Reasons have not been intimated by the Government.
18.		0.13	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation, 16-Rehabilitaton of Existing Channels/Drainage System, 001- Direction and Administration, 88-Pensionary Charges. Reasons have not been intimated by the Government.
19.		4.81	The expenditure was incurred under the head "4700-Capital Outlay on Major Irrigation, 799-Suspense, 99-Suspence. Reasons have not been intimated by the Government.
20.	45-Loans and Advances by State Government	25.00	The expenditure was incurred under the head "6425-Loans for Corporation, 108-Loans to other Cooperatives, 86-Scheme for State Government loans to Haryana State Cooperation Agriculture & Rural Development Bank for Farmers. Reasons have not been intimated by the Government.
Total		516.46	

Appendix 2.3

(Reference: Paragraph 2.3.6; page 40)

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

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Supplementary	Actual expenditure	Savings out of provisions
Revenue (Voted)					
1	3-General Administration	150.26	4.82	147.50	7.58
2	4-Revenue	858.50	121.62	654.63	325.49
3	5-Excise & Taxation	137.50	5.12	131.82	10.80
4	11-Sports & Youth	173.81	6.91	124.39	56.33
5	13-Health	1,936.13	46.12	1,702.51	279.74
6	14-Urban Development	189.01	3.37	74.01	118.37
7	15-Local Government	2,074.00	70.00	1,554.43	589.57
8	19-Welfare of SC/ST and OBC	420.13	42.66	321.82	140.96
9	21-Women & Child Development	695.87	23.17	561.23	157.81
10	23-Food & Supplies	258.13	108.28	180.89	185.52
11	25-Industries	112.33	0.97	75.68	37.62
12	27-Agriculture	1,071.59	17.07	831.74	256.92
13	30-Forest & Wild Life	265.14	1.75	259.23	7.66
14	32-Rural & Community Development	2,171.25	28.06	1,853.95	345.36
15	38-Public Health & Water Supply	1,261.56	38.22	1,230.53	69.25
16	42-Administration of Justice	322.65	8.86	308.23	23.29
Sub Total		12,097.86	527.00	10,012.59	2,612.27
Revenue (Charged)					
17	2-Governor & Council	8.43	1.25	6.37	3.31
Sub Total		8.43	1.25	6.37	3.31
Capital (Voted)					
18	21-Women & Child Development	188.62	7.00	1.75	193.87
19	35-Tourism	24.00	1.30	20.29	5.01
20	45-Loans & Advances	1,083.55	5.74	775.61	313.67
Sub Total		1,296.17	14.04	797.65	512.55
Grand Total		13,402.46	542.29	10,816.61	3,128.13

Appendix 2.4

(Reference: Paragraph: 2.3.7; Page 40)

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.	01	Vidhan Sabha	2011-Parliament /State/UT Legislature 02-State/UT Legislature 101-Legislative Assembly 99-Establishment	(O) 6.77 (S) 1.00 (R) (-) 0.40 7.37	5.95	(-) 1.42
2.			2011-Parliament /State/UT Legislature 02-State/UT Legislature 103-Legislative Secretariat 98- Chief Parliamentary Secretary/Parliamentary Secretaries	(O) 15.47 (S) 5.71 (R) (-)0.09 21.09	20.01	(-)1.08
3.	02	Governor & Council of Ministers	2013-Council of Ministers 800-Other Expenditure 99-Maintenance of the Ministers residence/ Office	(O) 8.03 (S) 3.00 (R) (-) 1.97 9.06	10.08	(+)1.02
4.	04	Revenue	2245-Relief on account of Natural Calamities 05-State Disaster Response Fund 101-State Disaster Response Funds and 99-State Contribution	(O) 223.31 (S) 112.25 (R) (-) 36.71 298.85	275.84	(-) 23.01
5.			2053- District Administration 094- Other Establishment 99-Sub div Establishment	(O)14.91 (R) 2.70 17.61	16.56	(-)1.05
6.	06	Finance	2071-Pensions and other Retirement Benefits 01-Civil 104-Gratuities	(O)558.00 (S) 27.24 (R) 36.39 621.63	683.48	(+)61.85
7.			2049- Interest Payments 200-Interest on Other Internal Debts 92-Interest on Loans from NCRPB	(O) 356.15 (R) (-) 219.63 136.53	142.83	(+) 6.30
8.			2049- Interest Payments 200-Interest on Other Internal Debts 91-8.5% Tax Free Special Bonds of State Government (Power Bonds)	(O) 45.06 (R) (-) 0.01 45.05	-	(-)45.05
9.			2049- Interest Payments 115-Intt. On Ways &Means Advances from Reserve Bank of India 99-Ways & Means Adv from Reserve Bank of India	(O) 50.00 (R) (-) 45.00 5.00	0.03	(-)4.97
10.			2049- Interest Payments 04- Interest on Loans and Advances from Central Government 101-Interest on Loans for State/Union Territory Plan Scheme 99-Block Loans	(O) 76.20 (R) (-) 45.31 30.89	40.22	(+) 9.33
11.			2049- Interest Payments 01- Interest on Internal Debts 305-Management of Debts 99-Expenditure on issue of New Loans etc.	(O) 3.00 (R) (-) 1.00 2.00	3.62	(+)1.62

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
12.			2049- Interest Payments 01- Interest on Internal Debts 101-Interest on Market Loans 99- Interest on Market Loans bearing Interest	(O) 2,841.46 (R) 22.89 2,864.36	2,707.63	(-156.73)
13.			2049- Interest Payments 01- Interest on Internal Debts 123- Interest on Special securities issued to National Small Savings fund of GOI by State Govt. 93-Interest on Small Savings	(O) 1,081.97 (R) (-) 47.10 1,034.86	1,109.93	(+)75.07
14.			2049- Interest Payments 03-Interest on small savings, provident funds, etc. 104-Interest on State Provident funds 99-Interest on State Provident fund	(O) 782.09 (R) 35.14 817.23	805.54	(-)11.69
15.			2049- Interest Payments 04-Interest on Loans & Advances from Central Govt. 108-Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of the 9 th Finance Commission 99- Consolidated Pre 1984-89 Loans	(O) 71.53 (R) 8.22 79.75	65.77	(-)13.98
16.			2049- Interest Payments 05- Interest on Reserve Funds 101-Interest on Depreciation Renewal Reserve Funds 98-Depreciation Reserve Fund (Motor Transport)	(O) 27.77 (R) 1.23 29.00	27.97	(-)1.03
17.	7	Planning & Statistics	3451-Secretariat Economic Services 102-Distt. Planning Machinery 95-District Plan	(O) 313.00 (R) (-) 172.89 140.11	135.13	(-) 4.98
18.			3451-Secretariat Economic Services 789-Special Component Plan for SC 99- Welfare of SC under the District Plan Scheme	(O) 187.00 (R) (-) 85.37 101.63	100.09	(-)1.54
19.	8	Buildings and Roads	3054-Roads and Bridges 797-Transfer to/from Reserve Funds and Deposit Accounts 99- Transfer to/from CRF-Inter Account Transfer	(O) 100.00 (R) (-) 65.97 34.03	74.42	(+)40.39
20.			3054-Roads and Bridges 03-State Highways 337- Road works	(O) 50.15 (R) 27.19 77.34	75.26	(-)2.08
21.			5054- Capital Outlay on Roads & Bridges 04- District & Other Roads 789-Special Component Plan for SC 99-Construction/ Widening/ Strengthening and Special Repair of Roads in the SC population area	(O) 341.00 (R) (-)68.93 272.07	262.93	(-)9.14

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
22.			5054- Capital Outlay on Roads & Bridges 04-District & Other Roads 337- Road works 99-District Roads 98-Construction/Strengthening /Widening under National Capital Region Scheme	(O) 45.00 (R) (-)4.5 40.50	52.11	(+) 11.61
23.			4059- Capital Outlay on Public Works 60-Other Buildings 051- Construction 99- Public Works	(O) 13.00 (R) (-)0.07 12.93	17.93	(+)5.00
24.			4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99-District Administration	(O) 78.84 (R) (-) 3.98 74.86	79.86	(+)5.00
25.			4059- Capital Outlay on Public Works 60-Other Buildings 051- Construction 98-Administration of Justice	(O)35.00 (R) 7.78 42.78	32.41	(-)10.37
26.			5054- Capital Outlay on Roads & Bridges 04- Districts & Other Roads 337- Road works 98-Rural Roads 99-Construction strengthening/ widening by Passes of Roads for State Scheme	(O)247.00 (S)220.00 (R) (-)9.71 457.29	459.43	(+)2.14
27.	9	Education	2202-General Education 03-University & Higher Education 103-Government Colleges & Institutes 99-Institutes	(O) 238.61 (R) (-)11.78 226.83	221.04	(-)5.79
28.	13	Health	2210-Medical & Public Health 03-Rural Health Services Allopathy 103-Primary Health Centres 84-Grant-in-aid as State Share under NRHM	(O)120.00 (R) (-)13.36 106.64	110.64	(+)4.00
29.	14	Urban Development	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 051-Construction 97-Stimulus package for Public Health Engineering Department	(O) 415.00 (R) (-) 115.00 300.00	293.93	(-)6.07
30.	15	Local Government	2217-Urban Development 800-Other Expenditure 81- Integrated Housing & Slum Development Programme 99-Normal Plan	(O) 27.77 (R) 10.58 38.35	41.53	(+)3.18
31.	23	Food and Supplies	4408-Capital Outlay on Food, Storage and Warehousing 01-Food 101-Procurement and Supply 99- Grains Supply Scheme	(O) 7,549.79 (R) (-) 2,718.68 4,831.11	4,827.46	(-)3.65

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
32.	24	Irrigation	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 91-Executive Engineer	(O) 337.02 (R) (-) 38.52 298.50	86.42	(-) 212.08
33.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 91-Executive Engineer 89-Special Revenue	(O) 38.84 (R) (-) 6.27 32.57	8.99	(-)23.58
34.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 91-Executive Engineer 92-Superintending Engineer	(O) 29.24 (R) (-) 11.36 17.88	6.08	(-)11.80
35.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 101- Maintenance & Repairs 98-Other Maintenance Expenditure	(O) 30.50 (R) (-) 1.30 29.20	27.18	(-) 2.02
36.			2700-Major Irrigation 01-Multi Purpose River Project(Commercial) 001- Direction & Administration 91-Executive Engineer	(O) 63.74 (R) 0.43 64.17	2.65	(-) 61.52
37.			2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue	(O) 20.02 (R) (-) 1.91 18.11	0.54	(-) 17.57
38.			2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 92-Superintending Engineer	(O) 2.46 (R) (-) 0.40 2.06	0.12	(-) 1.94
39.			2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction and Administration 91-Executive Engineer	(O) 42.28 (R) (-)1.97 40.31	11.60	(-) 28.71
40.			2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction and Administration 91-Executive Engineer 92-Superintending Engineer	(O) 4.97 (R) (-) 1.98 2.99	0.52	(-) 2.47
41.			2700-Major Irrigation 18-Non-Commercial Irrigation Projects 001-Direction and Administration 91-Executive Engineer 93-Chief Engineer	(O) 2.75 (R) (-) 0.41 2.34	0.52	(-) 1.82
42.			2700-Major Irrigation 80-General 001-Direction and Administration 93- Chief Engineer	(O) 30.02 (R) (-) 9.41 20.61	6.40	(-) 14.21

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
43.			2700-Major Irrigation 18-Non Commercial Irrigation Projects 101-Maintenance & Repairs 98-Other Maintenance Expenditure	(O) 8.50 (R) 0.50 9.00	12.32	(+)3.32
44.			2700-Major Irrigation 01- Multi Purpose River Project(Commercial) 101-Maintenance & Repair 98-Other Maintenance Expenditure 99-Haryana Portion	(O) 3.22 (R) 0.28 3.50	4.79	(+)1.29
45.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 30.00 (R)(-)1.00 29.00	31.15	(+)2.15
46.			2700-Major Irrigation 04-Loharu Canal Project (Commercial) 800- Other Expenditure 98-Energy Charges	(O) 30.00 (R)(-) 5.48 24.52	29.11	(+)4.59
47.			4701-Capital Outlay on Medium Irrigation 06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 19.15 (R) (-) 7.62 11.53	50.93	(+)39.40
48.			4701-Capital Outlay on Medium Irrigation 07-Improvement of Old/existing channels under NABARD 800-Other Expenditure 98-Construction of Canal	(O) 98.50 (R) (-) 6.40 92.10	143.34	(+)51.24
49.			4701-Capital Outlay on Medium Irrigation 80-General 052-Machinery & Equipment 99-Institutional Strengthening Data Collection	(O) 0.25 (R) (-) 0.17 0.08	1.55	(+)1.47
50.			4700-Capital Outlay Irrigation 16-Rehabilitation of Existing Channels/Drainage System 001-Direction & Administration 98-Construction of canal	(O) 38.00 (R) (-) 10.70 27.30	53.54	(+)26.24
51.			4700-Capital Outlay On Major Irrigation 15-Lining of Channels 800-Other Expenditure 97-BML-Hansi branch-Butana Branch Multi purpose link channel	(O) 1.00 (R) (-) 0.55 0.45	4.47	(+)4.02
52.			4701-Capital Outlay On Medium Irrigation 07-Improvement of old/Existing channels under NABARD 789-Special Component Plan for SCs 99-Improvement of old/existing channels under RIDF (NABARD) for SC population in the State	(O) 91.50 (R) (-) 6.30 85.20	47.97	(-)37.23

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
53.			4701-Capital Outlay On Medium Irrigation 06-New Minor for Equitable distribution of water 800-Other Expenditure 97-Annuity of Land	(O) 20.00 (R) (-) 10.53 9.47	2.42	(-) 7.05
54.			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 Caste population in the State	(O) 15.50 (R) (-)2.80 12.70	8.79	(-) 3.91
55.			4701-Capital Outlay On Medium Irrigation 80- General 002- Data Collection 99- Data Collection of Irrigation Projects	(O) 15.00 (R) (-) 3.10 11.90	10.52	(-) 1.38
56.			4700-Capital Outlay On Major Irrigation 13-Modernisation & Lining of Canal systems 800-Other Expenditure 98-Consturction of Canal	(O) 39.37 (R) 0.55 39.92	13.91	(-) 26.01
57.			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 SC population in the State	(O) 26.00 (R) (-) 1.00 25.00	12.39	(-) 12.61
58.			4700-Capital Outlay On Major Irrigation 15-Lining of Channel 800-Other Expenditure 98-Restoration of Capacity of BML	(O) 5.50 (R) (-) 0.54 4.96	0.49	(-)4.47
59.			4711- Capital Outlay on Flood Control Projects 01-Flood Control 201- Drainage & Flood Control Projects 99-Flood Protection & Disaster Preparedness	(O) 108.05 (R) (-) 3.85 104.20	105.42	(+)1.22
60.			4701-Capital Outlay On Major &Medium Irrigation 80-General 800-Other Expenditure 98-Payment of enhanced land compensation under Court order	(O)50.00 (R) (-) 0.19 49.81	56.03	(+) 6.22

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
61.	27	Agriculture	2415-Agricultural Research and Education 01-Crop Husbandry 277-Education 99-Grants-in-aid to Haryana Agricultural University	(O) 120.00 (R) (-) 10.96 109.04	97.04	(-) 12.00
62.			2402- Soil and Water Conservation 102- Soil Conservation 86- Scheme for Pilot Project for the reclamation of Saline Soil and Water Logged Land in the State 99- Normal Plan	(O) 4.20 (R) (-) 1.14 3.06	0.86	(-) 2.20
63.	28	Animal Husbandry and Dairy Development	2403- Animal Husbandry 101- Veterinary Services and Animal Health 62-Opening/up-gradation & Strengthening of veterinary institutions	(O) 49.00 (R) (-) 10.23 38.77	29.10	(-)9.67
64.			2403- Animal Husbandry 101- Veterinary Services and Animal Health 93- Conversion of Veterinary Dispensaries/Stockmen Centres into Hospital cum Breeding Centres	(O) 65.59 (R) (-) 7.85 57.75	61.62	(+)3.87
65.			2403- Animal Husbandry 101- Veterinary Services and Animal Health 95-Continuance of Veterinary Hospital & Dispensaries	(O)60.82 (R) (-) 2.28 58.54	64.17	(+)5.63
66.			2406- Forestry & Wildlife 02-Environment Forestry and Wild life 110-Wild Life Preservation 99-Headquarter Staff	(O)6.35 (R) (-)0.66 5.68	4.50	(-)1.18
67.	30	Forest & Wild Life	2406- Forestry & Wildlife 01- Forestry 102-Social and Farm Forestry 94-Survey Demarcation and Settlement of Forest	(O)1.24 (R) (-)0.09 1.16	2.36	(+)1.20
68.	36	Home	2055-Police 104-Special Police 98-Indian Reserve Battalions	(O) 86.19 (S) 23.30 (R) (-)15.49 94.00	78.04	(-) 15.95
69.			2055-Police 114- Wireless & Computers 99-Wireless & Computer 98-Establishment Expenditure	(O) 76.05 (S) 0.30 (R)(-) 3.96 72.40	64.95	(-)7.45
70.			2055-Police 111-Railway Police 99-Railways Commando Force	(O)75.22 (S) 0.80 (R) (-)3.28 72.74	69.29	(-) 3.45
71.			2055-Police 101-Criminal Investigation & Vigilance 99-CID & SCRB	(O)72.61 (S)1.03 (R)7.16 80.79	88.05	(+)7.26

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
72.			2055-Police 109-District Police 99-District Police Force	(O)1,377.05 (S)125.83 (R) (-)46.89 1,455.99	1,467.09	(+)11.10
73.			4055-Capital outlay on Police 207-State Police 97-Police Station	(O)100.00 (R) (-)15.01 84.99	26.17	(-)58.82
74.	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water supply 799-Suspense	(O) 3.70 (R) (-)2.09 1.61	(-) 29.57	(-)31.18
75.			2215-Water Supply and Sanitation 01-Water supply 101-Urban Water Supply Programmes 99-Maintenance of Urban Water Supply and Sewerage 99-Energy Charges	(O)159.50 (R) 11.15 170.65	173.36	(+)2.71
76.			2215-Water Supply and Sanitation 01-Water supply 101-Urban Water Supply Programmes 98-Maintenance Charges	(O) 53.66 (S)13.00 (R) 20.90 87.56	75.44	(-) 12.12
77.			2215-Water Supply and Sanitation 01-Water supply 102-Rural Water Supply Programme 97-Rural Water Supply Programme	(O)460.50 (S)7.00 (R) 10.12 477.62	475.06	(-) 2.56
78.			4215-Capital outlay on Water Supply and Sanitation 799-Suspense 99-Stock 98-Credit to Stock	(O)5.00 (R)(-)4.78 0.22	(-)6.60	(-)6.82
79.			4215-Capital outlay on Water Supply and Sanitation 101-Urban Sanitation Services 90-National River Conservation Plan	(O)68.26 (R)5.06 73.32	74.82	(+)1.50
80.			4215-Capital outlay on Water Supply and Sanitation 101-Urban Water Supply 99-Augmentation Water supply	(O)55.00 (S)15.00 (R)7.67 77.67	70.90	(-)6.77
81.	Public Debt	Public Debt (All Charged)	6003-Internal Debt of the State Government 109-Loans from other Institution 96-Loans from NCRPB (PH)	(O) 332.49 (R) (-)174.29 158.20	95.43	(-) 62.77
82.			6003-Internal debt of the State Government 108-Loans from National Cooperative Development Corporation 99-Loans from National Co-operative Development corporation	(O) 10.66 (R)79.68 90.34	9.03	(-)81.31
83.			6004-Loans & Advances from the Central Government 02-Loans for State/UT Plan Schemes 101-Block Loans	(O)21.50 (R)54.86 76.36	67.43	(-)8.93
84.	45	Loans & Advances	6801-Loans for Power Projects 205-Transmission & Distribution 98-Loans to Haryana Vidyut Parsaran Nigam	(O)484.11 (R)(-)0.10 484.01	290.88	(-)193.13

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
85.			7610-Loans to Govt. Servants etc. 201-House Building Advance 99-Advance to Govt. Servant other than All India Services officers 98-Advance under Discretionary Quota	(O)40.00 (R)(-)5.85 34.15		(-)34.15
86.			7610-Loans to Govt. Servants etc. 201-House Building Advance 99-Advance to Govt. Servant other than All India Services officers 98-Advance to Ministers, Dy. Ministers, State Ministers, Presiding Officers & State Legislators	(O)8.00 (R)(-)5.44 2.57		(-)2.57
87.			7610-Loans to Govt. Servants etc. 201-House Building Advance 800-Other Advances 99-Advance for Purchase of Food Grains	(O)80.00 (R)(-)59.08 20.92	48.30	(+)27.38
88.			7610-Loans to Govt. Servants etc. 201-House Building Advance 800-Other Advances 97-Advance for celebration of marriages	(O)45.00 (R)(-)15.92 29.08	27.92	(-)1.16
89.			7610-Loans to Govt. Servants etc 202-Advance for Purchase of motor conveyances 99- Advance for Purchase of motor conveyances other than Ministers & State Legislators 98- Advance under Discretionary Quota	(O)15.00 (R)(-)2.02 12.98		(-)12.98
90.			7610-Loans to Govt. Servants etc 202-Advance for Purchase of motor conveyances 99- Advance other than Discretionary Quota	(O)45.00 (R)(-)19.10 25.90	33.75	(+)7.85
91.			6425-Loans for Co-operation 108-Loans to other Co-operatives 99-Integrated Co-operative Development Programme	(O)21.27 (R)10.10 31.37	7.85	(-)23.52
92.			7610-Loans to Govt. Servants etc. 201-House Building Advance 99-Advance to Govt. Servant other than All India Services officers 99- Advance other than Discretionary Quota	(O)136.28 (R)(-)19.29 116.99	161.54	(+)44.55
93.			7610-Loans to Govt. Servants etc. 201-House Building Advance 800-Other Advances 98-Festival Advances	(O)4.50 (R)1.06 5.56	7.04	(+)1.48
Total						(+)482.20 (-)1,364.70

Abstract	Nos. of cases	Amount (In crore)
Excess expenditure over appropriation (+)	35	(+) 482.20
Saving out of appropriation (-)	58	(-)1,364.70
Total	93	

Excess cases more than ₹10 crore but less than ₹25 crore	Nos. of cases	Amount (In crore)
Sr. No. 22 and 72	2	22.71
Saving cases more than ₹10 crore but less than ₹25 crore		
Sr.No.4,14,15,25,33,34,37,42,57,61,68,76,89,91	14	215.39
Total	16	

Excess cases more than ₹25 crore	Nos. of cases	Amount (In crore)
Sr.No6,13,19,47,48,50,87,92	8	366.12
Saving cases more than ₹25 crore		
Sr. No. 8,12,32,36,39,52,56,73,74,81,82,84,85	13	1,028.69
Total	21	

Appendix 2.5
(Reference: Paragraph 2.3.8; page 41)
Details of surrender of funds in excess of ₹ 10 crore at the end of March 2014
(₹ in crore)

Sr. No.	Grant number	Original	Supplemen- tary	Total provisions	Actual expenditure	Savings/ Excesses(-)	Amount surrendered
Revenue (Voted)							
1	4-Revenue	858.50	121.62	980.12	654.63	325.49	295.94
2	5-Excise & Taxation	137.50	5.12	142.62	131.82	10.80	10.92
3	6- Finance	3,880.66	229.29	4,109.95	4,220.33	(-)110.38	12.07
4	7-Planning & Statistics	546.76	0.35	547.11	266.26	280.85	274.26
5	8-B&R	1,122.09	0.07	1,122.16	1,060.81	61.35	77.64
6	9-Education	8,753.77	--	8,753.77	6,935.45	1,818.32	1,812.52
7	10-Technical Education	373.50	--	373.50	294.82	78.68	78.20
8	11-Sports & Youth Welfare	173.81	6.91	180.72	124.39	56.33	56.46
9	13-Health	1,936.13	46.12	1,982.25	1,702.51	279.74	281.70
10	14-Urban Development	189.01	3.37	192.38	74.01	118.37	118.27
11	15-Local Government	2,074.00	70.00	2,144.00	1,554.43	589.57	592.62
12	17-Employment	78.45	--	78.45	52.84	25.61	25.19
13	18- Industrial Training	180.30	--	180.30	155.99	24.31	23.82
14	19-Welfare of SC/ST& OBC	420.13	42.66	462.79	321.82	140.97	140.99
15	20-Social Security and Welfare	1,821.21	143.75	1,964.96	1,863.34	101.62	101.62
16	21-Women & Child Development	695.87	23.17	719.04	561.23	157.81	156.44
17	23- Food & Supplies	258.13	108.28	366.41	180.89	185.52	185.52
18	24-Irrigation	1,509.37	--	1,509.37	1,126.83	382.54	121.41
19	25-Industries	112.33	0.97	113.30	75.68	37.62	36.46
20	27-Agriculture	1,071.59	17.07	1,088.66	831.74	256.92	241.88
21	28-Animal Husbandry and Dairy Development	489.45	--	489.45	407.61	81.84	81.64
22	32-Rural & Community Development	2,171.25	28.06	2,199.31	1,853.95	345.36	346.27
23	33-Co-operation	202.67	59.32	261.99	232.77	29.22	29.16
24	34-Transport	1,525.43	82.52	1,607.95	1,528.05	79.90	79.20
25	36-Home	2,028.35	166.74	2,195.09	2,051.28	143.81	135.36
26	38-Public health	1,261.56	38.22	1,299.78	1,230.53	69.25	26.42
27	39-Information & Publicity	191.78	--	191.78	94.38	97.40	97.35
28	40-Energy & Power	4,295.82	1,039.71	5,335.53	5,232.65	102.88	102.89
29	41-Electronics & IT	30.41	--	30.41	15.40	15.01	15.01
30	42-Administration of Justice	322.65	8.86	331.51	308.23	23.28	23.00
31	44-Printing & Stationery	40.44	--	40.44	28.93	11.51	11.47
Revenue (Charged)							
32	6-Finance	6,994.92	--	6,994.92	5,849.77	1,145.15	715.05

Sr. No.	Grant number	Original	Supplementary	Total provisions	Actual expenditure	Savings/ Excesses(-)	Amount surrendered
Capital (Voted)							
33	8-B&R	2,005.06	500.00	2,505.06	2,158.45	346.61	356.45
34	9-Education	27.20	--	27.20	13.60	13.60	13.6
35	13-Health	80.00	--	80.00	25.00	55.00	55.00
36	14-Urban Development	850.00	--	850.00	387.36	462.64	457.17
37	21-Women & Child Development	188.62	7.00	195.62	1.75	193.87	193.87
38	23-Food & Supplies	8,350.34	--	8,350.34	5,310.03	3,040.31	3,036.66
39	24-Irrigation	639.00	--	639.00	852.26	(-)213.26	156.60
40	28-Animal Husbandry	20.00	--	20.00	4.95	15.05	15.05
41	33-Co-operation	74.95	--	74.95	45.82	29.13	29.13
42	36-Home	109.00	35.79	144.79	129.75	15.04	15.01
43	38-Public Health	1,064.93	149.73	1,214.66	1,077.38	137.28	125.78
44	40-Energy & Power	475.68	--	475.68	100.08	375.6	375.60
45	45-Loan & Advances	1,083.54	5.74	1,089.28	775.61	313.67	149.79
Capital (Charged)							
46	Public Debt	13,104.90	--	13,104.90	8,077.26	5,027.64	3,046.17
Total		73,821.06	2,940.44	76,761.50	59,982.67	16,778.83	14,332.63

Appendix 2.6

(Reference: Paragraph: 2.3.9; Page 41)

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

(₹ in crore)

Sr. No.	Grant Number	Head of Account Scheme/Scheme	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2014	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	04- Revenue	2705- Command Area Development	27.45	13.55	49.36	9.95	36.25
2.	06- Finance	2049- Interest Payments	5,849.77	4,019.80	68.72	1,815.77	31.04
3.	07- Planning and Statistics	3451- Secretariat Economic Services	243.74	135.29	55.51	90.57	37.16
4.	08- Buildings and Roads	3054- Road and Bridges	809.60	386.26	47.71	322.65	39.85
5.	09- Education	4202 – Capital Outlay on Education, Sports, Art and Culture	13.60	13.60	100.00	13.60	100.00
6.	18- Industrial Training	4250- Capital Outlay on Other Social Services	54.89	29.58	53.89	18.21	33.18
7.	19- Welfare of Scheduled Castes and Backward Classes	2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	321.82	167.64	52.09	99.08	30.79
8.	24-Irrigation	2701-Medium Irrigation	204.39	176.71	86.46	171.09	83.71
9.		4701-Capital Outlay on Medium Irrigation	520.08	321.94	61.90	254.62	48.96
10.		4700-Capital Outlay on Major Irrigation	169.12	127.07	75.14	108.23	64.00
11.		4711-Capital Outlay on Flood Control Project	219.10	144.57	65.98	125.47	57.27
12.		2705-Command Area Development	136.61	84.74	62.03	49.74	36.41
13.	32-Rural and Community Development	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	136.18	129.45	95.06	120.34	88.37
14.	33-Co-operation	4425-Capital Outlay on Co-operation	44.79	42.78	95.51	27.91	62.31
15.	37-Elections	2015-Elections	29.99	17.47	58.25	10.66	35.55
16.	40-Energy & Power	4801-Capital Outlay on Power Projects	100.08	50.08	50.04	50.08	50.04
17.		3425-Other Scientific Research	24.79	14.96	60.35	0.66	2.66
Total			8,906.00	5,875.49	65.97	3,288.63	36.93

Appendix 2.7

(Reference: Paragraph: 2.4.1; Page 42)

Non-submission of vouchers in support of payment for the year 2013-14

(Amount in ₹)

Sr. No.	Name of the Treasury	No. of Vouchers	Amounts
1.	Ambala	12	13,64,132
2.	Bhiwani	23	25,78,306
3.	Chandigarh	09	8,59,920
4.	Faridabad	04	4,40,376
5.	Fatehabad	08	1,19,712
6.	Gurgaon	59	4,94,20,830
7.	Hisar	15	68,08,586
8.	Jagadhari	04	5,95,860
9.	Jhajjar	02	1,49,179
10.	Jind	01	47,780
11.	Kaithal	01	27,060
12.	Karnal	40	46,40,927
13.	Kurukshetra	04	3,72,704
14.	Narnaul	04	20,77,331
15.	Nuh	06	5,60,164
16.	Panipat	07	10,28,520
17.	Panchkula	23	24,57,186
18.	Rewari	03	3,45,585
19.	Rohtak	20	33,49,750
20.	Sirsa	09	3,35,442
21.	Sonipat	05	3,44,273
Total		259	7,79,23,623

Appendix 2.8

(Reference: Paragraphs 2.4.2; Page 42)

First list of payments - Statement indicating late submission of accounts by treasuries due on 13 to 17 of every month to which the account pertains (April 2013 to March 2014)

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1.	April 2013	Ambala	22 April 2013	05
		Chandigarh	26 April 2013	09
		Gurgaon	26 April 2013	09
2.	May 2013	Ambala	24 May 2013	07
		Gurgaon	27 May 2013	10
		Karnal	24 May 2013	07
		Panipat	21 May 2013	04
		Panchkula	21 May 2013	04
		Sirsa	27 May 2013	10
3.	June 2013	Ambala	12 August 2013	08
		Gurgaon	21 June 2013	04
		Jagadhari	21 June 2013	04
		Jhajjar	21 June 2013	04
		Jind	21 June 2013	04
		Sirsa	24 June 2013	07
4.	July 2013	Ambala	12 August 2013	26
		Faridabad	30 July 2013	13
		Jagadhari	30 July 2013	13
		Jhajjar	30 July 2013	13
		Jind	30 July 2013	13
		Kaithal	25 July 2013	08
		Narnaul	22 July 2013	05
5.	August 2012	Ambala	23 August 2013	06
		Faridabad	26 August 2013	09
		Hissar	21 August 2013	04
		Jagadhari	23 August 2013	06
		Jhajjar	30 August 2013	13
		Jind	03 September 2013	17
		Nuh	21 August 2013	04
		Rewari	27 August 2013	10
6.	September 2013	Jhajjar	25 September 2013	08
		Jind	26 September 2013	09
7.	October 2013	Faridabad	25 October 2013	08
		Hissar	21 October 2013	04
		Jhajjar	21 October 2013	04
		Jind	22 October 2013	05
		Kaithal	28 October 2013	11
		Karnal	21 October 2013	04
		Nuh	24 October 2013	07

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
8.	November 2013	Ambala	25 November 2013	08
		Faridabad	22 November 2013	05
		Jagadhari	25 November 2013	08
		Jind	22 November 2013	05
		Kaithal	21 November 2013	04
9.	December 2013	Ambala	26 December 2013	09
		Faridabad	24 December 2013	07
		Jind	23 December 2013	06
10.	January 2014	Ambala	27 January 2014	10
		Faridabad	30 January 2014	13
		Jagadhari	22 January 2014	05
		Jhajjar	23 January 2014	06
		Jind	29 January 2014	12
		Karnal	21 January 2014	04
		Kurukeshtra	22 January 2014	05
		Nuh	24 January 2014	07
11.	February 2014	Ambala	25 February 2014	08
		Faridabad	28 February 2014	11
		Jhajjar	28 February 2014	11
		Nuh	26 February 2014	09
12.	March 2014	Ambala	28 March 2014	11
		Faridabad	31 March 2014	14
		Jhajjar	21 March 2014	04
		Jind	21 March 2014	04
		Nuh	25 March 2014	08

Appendix 2.9

(Reference: Paragraphs 2.4.2; Page 42)

Second list of payments- Statement indicating late submission of accounts by treasuries due on third to seventh of the month following the month to which the account pertains (April 2013 to March 2014)

Sr. No.	Month	Name of Treasury	Actual date of Receipt	Delay (in terms of days)
1.	April 2013	Ambala	16 May 2013	09
		Faridabad	14 May 2013	07
		Gurgaon	15 May 2013	08
2.	May 2013	Ambala	19 June 2013	12
		Gurgaon	14 June 2013	07
		Hissar	13 June 2013	06
		Jagadhari	12 June 2013	05
		Narnaul	12 June 2013	05
		Panchkula	14 June 2013	07
		Sirsa	17 June 2013	10
		Chandigarh	12 June 2013	05
		Faridabad	14 June 2013	07
		Fatehabad	17 June 2013	10
		Jhajjar	17 June 2013	10
		Jind	12 June 2013	05
		Karnal	13 June 2013	06
3.	June 2013	Ambala	20 July 2013	13
		Faridabad	16 July 2013	09
		Jhajjar	15 July 2013	08
		Jind	16 July 2013	09
		Nuh	11 July 2013	04
4.	July 2013	Ambala	19 August 2013	12
		Faridabad	19 August 2013	12
		Hissar	12 August 2013	05
		Jagadhari	13 August 2013	06
		Jhajjar	21 August 2013	14
		Jind	21 August 2013	14
		Narnaul	12 August 2013	05
		Nuh	12 August 2013	05
		Rewari	19 August 2013	12
		Sonepat	12 August 2013	05
5.	August 2013	Jagadhari	12 September 2013	05
		Jhajjar	16 September 2013	09
		Jind	17 September 2013	10
		Rewari	16 September 2013	09
6	September 2013	Jhajjar	11 October 2013	04

Sr. No.	Month	Name of Treasury	Actual date of Receipt	Delay (in terms of days)
7.	October 2013	Ambala	18 November 2013	11
		Faridabad	12 November 2013	05
		Gurgaon	11 November 2013	04
		Hissar	13 November 2013	06
		Jagadhari	18 November 2013	11
		Jhajjar	12 November 2013	05
		Jind	18 November 2013	11
		Kaithal	18 November 2013	11
		Karnal	11 November 2013	04
		Kurukshetra	11 November 2013	04
		Narnaul	11 November 2013	04
		Nuh	11 November 2013	04
		Rewari	12 November 2013	05
8.	November 2013	Ambala	16 December 2013	09
		Faridabad	17 December 2013	10
		Jagadhari	12 December 2013	05
		Jhajjar	11 December 2013	04
		Jind	12 December 2013	05
		Kaithal	16 December 2013	09
		Rewari	11 December 2013	04
9.	December 2013	Ambala	16 January 2014	09
		Faridabad	21 January 2014	14
		Jhajjar	15 January 2014	08
		Jind	16 January 2014	09
		Rewari	15 January 2014	08
10.	January 2014	Ambala	17 February 2014	10
		Faridabad	19 February 2014	12
		Jhajjar	21 February 2014	14
		Jind	13 February 2014	06
		Kurukshetra	11 February 2014	04
		Nuh	17 February 2014	10
		Sirsa	11 February 2014	04
		11.	February 2014	Ambala
Cyber	11 March 2014			04
Faridabad	20 March 2014			13
Fatehabad	11 March 2014			04
Gurgaon	11 March 2014			04
Hissar	11 March 2014			04
Jhajjar	14 March 2014			07
Jind	11 March 2014			04
Nuh	18 March 2014	11		

Appendix 2.10

(Reference: Paragraphs 2.4.3; Page 42)

List of awaited Plus (+) and Minus (-) Memos as on 31 March 2014

<i>Sr. No.</i>	<i>Treasury</i>	<i>Month</i>
1.	Ambala	April 2013 to March 2014
2.	Bhiwani	April 2013 to March 2014
3.	Faridabad	April 2013 to March 2014
4.	Fatehabad	April 2013 to March 2014
5.	Gurgaon	April 2013 to March 2014
6.	Jhajjar	March 2014
7.	Jind	April 2013 to March 2014
8.	Kaithal	April 2013 to March 2014
9.	Karnal	February 2014 to March 2014
10.	Kurukshetra	October 2013 to March 2014
11.	Narnaul	April 2013 to March 2014
12.	Panipat	October 2013 to March 2014
13.	Panchkula	December 2013 to March 2014
14.	Rewari	April 2013 to March 2014
15.	Sonepat	February 2014 to March 2014

Appendix 2.11

(Reference: Paragraphs 2.4.5; Page 43)

Overpayment on account of disbursement of Pension/Family Pension/DCRG/ Commutation.

(in ₹)

Sr. No.	Name of Treasury/ Sub-Treasury	Commutation	Family Pension	DCRG	Total
1.	AmbalaCantt. (Ambala)	402	-	64,641	65,043
2.	Bhiwani	2,56,905	1,85,401	-	4,42,306
3.	Fatheabad	4,17,036	-	-	4,17,036
4.	Bahttukalan (Fatheabad)	10,360	-	-	10,360
5.	Hissar	8,88,416	3,49,356	-	12,37,772
6.	Adampur (Hissar)	1,518	-	-	1,518
7.	Hansi (Hissar)	-	2,02,427	-	2,02,427
8.	Jagadhri	1,11,450	12,29,962	-	13,41,412
9.	Bilaspur (Jagadhri)	-	-	1,50,000	1,50,000
10.	Jhajjar	-	-	11,536	11,536
11.	Karnal	-	-	5,565	5,565
12.	Pundri (Kaithal)	30,339	-	-	30,339
13.	Narnaul	32,598	4,01,521	-	4,34,119
14.	Panipat	11,863	-	-	11,863
15.	Israna (Panipat)	-	-	6,535	6,535
16.	Rohtak	-	-	50,629	50,629
17.	Sampla (Rohtak)	-	-	413	413
18.	Rewari	-	10,13,736	-	10,13,736
19.	Sirsa	52,880	-	-	52,880
20.	Dabwali (Sirsa)	-	25,655	-	25,655
21.	Ellnabad (Sirsa)	40,384	-	-	40,384
	Total	18,54,151	34,08,058	2,89,319	55,51,528

Appendix 2.12

(Reference: Paragraph: 2.5 (i); Page 43)

Detail of the schemes for which budget outlays were approved in original budget but not implemented and withdrawn in revised estimates

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	
1	Agriculture	Safe and Scientific Storage of food grains	300.00	
2		Plant Health Care through E-pest Surveillance	25.00	
3		Macro management of Agriculture mode (90:10)	104.00	
4		State Land use Board, Haryana	25.00	
5	Fisheries	National Fisheries Development Board (90:10)	2.00	
6	Forests	Enhance ground water regime in Aravalli Hills	1.00	
7		Development of Herbal Park & Eco-Tourism Centre at Masani Barrage, Dharuhera, Rewari	1.00	
8	Cooperation	Establishment of Milk Plan at Ujhana, Kaithal	500	
9	Land Records	Computerisation of Registration(25:75)	63.48	
10	Community Development	C.M.'s Sanitation Incentive Scheme	445.00	
11	Power (Haryana Power Generation Corporation Ltd.)	Refurbishment of Unnit-3 & 4, PTPS	1,358.00	
12	Haryana Vidyut Parsaran Nigam Ltd.	Renovation and Modernisation of BBMB	1,430	
13		Transmission works	12,657	
14		Implementation of ERP	200	
15		IBRD Works- EQUITY	8,583	
16	UHBVN	New 33 kv substations, Augmentation of 33kv substations, New33 kv lines and HT Capacitors	2,491	
17		Bi/Trifurcation of 11 kv Feeders, Aug. and addition of new DTs alongwith 11 kv and LT Lines, Strengthening of Dist. System under RGGVY,AB Cables	2,604.00	
18		Release of new connection, procurement of transformers cables, conductors etc.	4,500.00	
19		Release of Tube well Connection	937	
20		Infrastructure Development- Civil Works/ Support from State Govt. for PPP Projects	263	
21		Pilot Project	300	
22		Conversion of feeding source from AP to urban mode	3,136	
23		DHBVN	Metering (Prepaid/AMI/Consumer/DT/Feeder Metering/ Meter Relocation etc)	488
24			33 kv-substations/lines New and Augmentation	701
25			11 kv- lines/cables/transformers (New augmentation and bifurcation/trifurcation etc.)	2,206
26	Infrastructure development- Civil Works		200.00	
27	Customer Care Revised APDRP		1,885.00	
28	i) IBRD Works- LOAN (EAP)		14,080.00	
29	Support for PPP Projects		109.00	
30	Industries / 'Large & Medium Industries	Strengthening of Boilers Organisation	14.00	

Sr. No.	Department	Schemes	Approved outlay
31	'Village & Small Scale Industries	Industrial Infrastructure up-gradation scheme (IIUS)	50.00
32		Setting up of Distribution Network of CNG/PNG	1.00
33	Electronics & Information Technology	Setting up of IIIT at Gurgaon	0.10
34		Software Technology Park	25.00
35	Civil Aviation	Procurement of Machinery & Equipment for C & A Engines, Airframes and Electronic Equipment Overhauling Workshop	15.00
36		Procurement of Gliders/Power Gliders/helicopter	5.00
37	Road Transport	Share Capital to HREC	5.00
38	Tourism	Tourism scheme outside the State	5.00
39	Health	Implementation of NPCDCS & NPHCE	300
40	Health	Strengthening of Civil Registration system	250
41	Employees State Insurance	IT 33 Professional Service (New Scheme)	1.25
42	Social Justice & Empowerment	Planning cum Monitoring cell	20.00
43		Establishment of Research Centre / Special School and Recreation Centres for the Disabled	5
44		Funding of Local Level Committees	1.00
45		Estt. of Life Long Home for Mentally Retarded Persons of directorate (Gharaunda)	10.00
46		Purchase of inst. plot/Construction of building of directorate	100.00
47		Home for aged and infirms (Rewari)	200.00
48		VarishthaNagrikSamman Clubs	160.50
49		Share Capital of HBCKN	141.50
50		Share Capital to HBC&EWSKN for Handicapped	141.50
51		Haryana Institute of Public Administration	Misc. Work/ Accommodation for faculty/ other staff members
52	Information Technology		1.00
53	Library, books periodicals & equipments		0.90
54	Purchase of training Films / Audio-visual equipments		1.00
55	Construction of DTC building at Panchkula		2.00
56	Public Works (General Administration)	Excise and Taxation Buildings, Check Barriers etc.	400.00
57		Hospitality Buildings	3.00
58		Treasury & Accounts Buildings	3.00
59		RozgarBhawan	100.00
		Total	61,557.23

Appendix 2.13

(Reference: Paragraph: 2.5 (ii); Page 43)

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

(₹ in lakh)

S. No.	Department	Schemes	Approved Outlay	Revised Outlay
1	Agriculture	Safe and Scientific Storage of food grains for SC	400.00	300.00
2	Horticulture	Strengthening of Horticulture	100.00	1.00
3	Animal Husbandry & Dairying	Scheme for the establishment of Live Stock Mission	100.00	10.00
4	Panchayats	Mahatma Gandhi GraminBastiYojana	19,774.00	4,774.00
5	Irrigation	Mewat Irrigation scheme	25.00	10.00
6		Development of Water Bodies in the State	5,000.00	500.00
7	Industries (Village & Small Scale Industries)	Integrated Handloom Dev. Scheme (CSS)	150.00	1.00
8		MSME Cluster Dev. Prog. (CSS)	1,032.00	125.00
9	PWD (Buildings & Roads)	Machinery & Equipment	225.00	100.00
10	Tourism	Tourist facilities at Pinjore	20.00	10.20
11	Art & Culture	Setting up of State Archaeological Museums	65.00	1.00
12	Technical Education	Stipend to SC Students	1,300.00	1,100.00
13		Establishment of Govt. Engineering College, Jhajjar	1,000.00	550.00
14	Urban Development	Jawaharlal Nehru National Urban Renewal Mission (Urban Infrastructure Development for small and Medium Towns (UIDSSMT))	10,358.00	3,050.00
15		Integrated Low cost Sanitation Scheme	100.00	10.00
16		Shifting of Milk Dairies	126.00	76.00
17		Rajiv Gandhi Shahri BhagidariYojna (RGSBY)	295.00	40.00
18	Welfare of Scheduled Castes and Backward Classes	Financial Assistance to SC/BC candidates for higher competitive exam through private institutions	450.00	50.00
19		Research and studies	12.00	7.50
20	Social Justice & Empowerment	Financial Assistance to NGOs for Setting up of Drug de-addiction centres in Haryana	100.00	35.00
21		Estt. of Senior Citizen Clubs in all Districts Urban Estates	20.00	18.00
22		Setting up of Senior Citizens Voluntary Services Association/Network	20.00	5.00
23	Women and Child Development	NABARD LOAN for Construction of AWCs	18,262.00	4,932.00
		Total	58,934.00	15,705.70

Appendix 2.14

(Reference: Paragraph: 2.5 (iii); Page 43)

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

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	Revised outlay
1	Agriculture (Crop Husbandry)	Scheme for providing implements/machinery on Subsidy to the group of farmers and farmers of SC Category	50.00	50.00
2	Horticulture	Crop Insurance (CSS 50:50)	25.00	25.00
3	Haryana Agricultural University	College of Agriculture, Hisar	3,860.95	3,860.95
4		College of Basic Sciences & Humanities	404.89	404.89
5		College of Home Science	56.65	56.65
6		College of Agri. Engg. & Technology	27.19	27.19
7	Mewat Development Board	Sports	20.00	20.00
8	Irrigation	Const. of SYL Project (Haryana portion)	10.00	10.00
9	Command Area Development Authority	Reclamation of Waterlogged Areas (50:40:10)	135.00	135.00
10	Industries (Village & Small Scale Industries)	Revival, Reform & Restructuring of the Handloom Sector (CSS)	1.00	1.00
11	Road Transport	Driver's Training School	10.00	10.00
12	Science & Technology	Office automation computerisation and information	5.00	5.00
13	Environment	Hazardous waste/solid waste management/ Municipal effluent management	10.00	10.00
14	Secretariat	Family Income & Expenditure Survey	45.00	45.00
15	Economic Services (Census, Survey & Statistics)	State Strategic Statistical at State and Distt. Level Centre (SSSP) (CSS)	100.00	100.00
16	Art & Culture	Building Archaeology	175.00	175.00
17	Technical Education	Reimbursement of fee to SC Students	1,100.00	1,100.00
18		Supply of Free books to SC students	100.00	300.00
19	Sports	State Sports Awards	200.00	200.00
20	Medical Education	Extension of BPS Medical College/Hospital Khanpur Kalan Sonapat PH2 (NCRPB ii) For NCRPB Loan	4,000.00	4,000.00

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	
21	Health	Arogya Kosh for SC patients (SCSP)	328.00	328.00	
22		Opening/Construction of Sub-Centres in Majority SC Population Villages (SCSP)	10.00	10.00	
23		Mukhyamantri Muft Ilaaj Yojana	--	1,500.00	
24		Opening/strengthening of ANM/GNM Nursing Training school	300.00	300.00	
25	Ayush	Up-gradation of Dispensaries into Model Dispensaries	2.29	2.29	
26		Establishment of Yoga centres	1.30	1.30	
27		Estt. of AYUSH OPD Clinics in PHCs (75:25)	27.50	27.50	
28		Estt. of AYUSH IPD Clinics in CHCs (75:25)	36.67	36.67	
29		Setting up of AYUSH wing in District Hospitals (75:25)	19.95	19.95	
30		Setting up of Programme Management units (PMUs/DMUs-4)	4.49	4.49	
31		Establishment of specialised Therapy centre of Ayush in PGIMS, Rohtak	29.30	29.30	
32		Opening/Setting up of New Govt. Ayurvedic College/Hospital at Village Pattikara, Narnaul	1,001.00	1,001.00	
33		Employees State Insurance	Opening of ESI Dispensary Khanak, Bhiwani	2.91	2.91
34			Opening of 2 new ESI Disp. of 2 DOCs. HSIDC Jagadhari	4.00	4.00
35	Opening of 2 new ESI Disp. of 3 Docs Prithla (FBD) Rewari		4.00	4.00	
36	Urban Development	Fire and Emergency Services (TFC)	2,500.00	2,500.00	
37		Urban solid waste management	5,000.00	5,000.00	
38		Strengthening of Fire Fighting Emergency Services (CSS)	250.00	250.00	
39	Welfare of Scheduled Castes and Backward Classes	Creation of Employment Generation Opportunities by setting up Employment Oriented Institute like Driving Training Schools, JBT Training Institute, Paramedical/Nursing/Air Hostess etc.	200.00	200.00	
40		Share capital to HSCF & D Corp. (51:49)	228.00	228.00	
41		Financial Assistance for Training to SC Candidates in un-organised sector through Private Institutions	0.20	0.20	
42		Babu Jagjivan Ram Chhatrawas Yojana (for Boys)(50:50)	190.00	190.00	
43		Construction of Hostel for OBC boys & girls (50:50)	240.00	240.00	
44		Housing Finance Scheme for BC & Minorities	170.00	170.00	

Sr. No.	Department	Schemes	Approved outlay	Revised outlay
45		Financial Assistance to Institutions/Societies belonging to SC/BC	50.00	50.00
46	Labour	Purchase of plot for labour court complex at FBD	0.10	0.10
47		Rehabilitation of Bonded Labour (CSS 50:50)	2.50	2.50
48	Social Justice & Empowerment	Insurance Scheme (NIRMAYA)	0.25	0.25
49		Aam Aadmi BimaYojana (50:50)	1,850.00	1,850.00
50		Deployment of Trained Registered under National Trust Caregivers	2.00	3.00
51		Indira Gandhi Priyadarshini Vivah Shagun Yojana	--	500.00
52	Women and Child Development	Improving Infant & Young Child feeding	20.00	20.00
53		Skill Building & Rehabilitation of Juvenile	1.00	1.00
54		Construction of Anganwadi Centres	400.00	400.00
55		State Women Empowerment Mission (75:25)	5.00	5.00
56		Mahatma Gandhi SwavlambanYojana	1.00	1.00
57	Food & Supplies	Construction of Godown at Animal Farm Hisar, HSAMB Barwala, Hisar& village Bhor Sainda, Kurukshetra	3,037.88	3,037.88
58	Printing & Stationery	Expansion of Govt. Press Sector 18, Chandigarh A) Machinery	792.00	792.00
59	Community Development	Nirmal Gram Puraskar	--	30.76
60	Fisheries	Capital Outlay- Office Building	30.00	48.00
61	Other General Services	Judicial Administration (Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas)	--	25.20
Total			27,077.02	29,351.98

Appendix 2.15

(Reference: Paragraph: 2.5 (iv); Page 44)

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

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp	% of col.6 to col.4	% of col.6 to col.5
1	2	3	4	5	6	7	8
1	Agriculture	Rashtriya Krishi Vikas Yojana (RKVY)	30,000.00	38,750.00	20,665.16	68.88	53.33
2		State Extension Programme (CSS 90:10)	242.00	250.00	150.56	62.21	60.22
3	Horticulture	Catalytic Dev. Programme (CDP) in Sericulture 50:25:25	10.00	20.00	9.47	94.70	47.35
4	Animal Husbandry & Dairying	Opening/up-gradation & Strengthening of Vety. Inst.	4,900.00	4,967.00	3,876.76	79.12	78.05
5	Fisheries	Agricultural Human Resource Dev. Project	36.95	40.00	17.02	46.06	42.55
6	Forests	Afforestation of waste Land & Agro Forestry	1,469.78	1,470.56	1,451.67	98.77	98.72
7	Cooperation	Member Education & Publicity & Propaganda	347.00	377.00	250.4	72.16	66.42
8	Rural Development	Indira Awaas Yojana (IAY) (75:25)	2,650.00	3,155.15	2,613.78	98.63	82.84
9	Community Development	Construction of new block Office Buildings including Zila Parishad building	375.00	379.00	1,88.61	50.30	49.77
10	Panchayats	Mukhya Mantri Anusuchit Jati Nirmal Basti Yojana	4,918.00	5,363.00	4,584.32	93.22	85.48
11	Irrigation	Const. of New Minors for Equitable Distribution of Water	2,465.00	3,430.00	2,139.08	86.78	62.36
12	Environment	Setting up of Special Environmental Courts	18.00	19.50	17.30	96.11	88.72
13	Tourism	Holiday & Recreation Resort at Badkhal	50.00	59.38	19.38	38.76	32.64
14		Development of Tourist Facilities at Distt./Sub-Divisional level & Other Important Towns/Places	917.48	988.93	802.72	87.49	81.17
15		Development of Wild Life Tourism in Haryana	1.00	9.62	1.00	100.00	10.40
16		Promotion of tourism/Illumination of Historical Monuments	225.60	253.71	126.20	55.94	49.74
17	Elementary Education	Computerisation & Networking of Primary Education	90.00	100.00	71.70	79.67	71.70
18	Secondary Education	Opening of Model School in Eco. Backward Blocks (50:50)	3,240.00	3,961.07	2,319.93	71.60	58.57
19		Strengthening of SCERT, Haryana Gurgaon (CSS)	9.97	15.00	8.88	89.07	59.20
20	Higher Education	One post of Accounts Officer and two posts of Section Officer	116.11	119.80	32.07	27.62	26.77
21	Art & Culture (Archaeology)	Protection/Preservation & Development of Ancient Monuments/Sites	72.00	76.00	34.76	48.28	45.74
22		Setting up of Zonal Museums	62.00	126.00	19.54	31.52	15.51

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp	% of col.6 to col.4	% of col.6 to col.5
1	2	3	4	5	6	7	8
23	Health	National Rural Health Mission (CSS 75:25)	12,000.00	12,400.00	10,164.00	84.70	81.97
24		Purchase of medicines for SC Patients (SCSP)	2,200.00	2,700.00	1,983.14	90.14	73.45
25	Employees State Insurance	Modernisation of Existing Hospital/ purchase of equipments	11.25	12.50	0.76	6.76	6.08
26	Welfare of Scheduled Castes and Backward Classes	Indira Gandhi Priyadarshani Viwah Shagun Yojana	7,000.00	7,478.26	6,626.20	94.66	88.61
27	Social Justice & Empowerment	Free Bus traveling facility in Haryana Roadways buses to Senior Women Citizens of Hry. State	1,500.00	1,700.00	1,500.00	100.00	88.24
28		National Social Assistance Programme (NSAP) (Indira Gandhi National Old Age Pension Scheme)	4,250.00	4,765.00	4,222.00	99.34	88.60
29		Computerisation of I.T. Plan	20.00	30.00	5.62	28.10	18.73
30	Industrial Training & Vocational Education	Development of ITI's	6,300.00	6,411.95	5,546.71	88.04	86.51
31	Public Works (General Administration)	Mini Secretariat & Allied Buildings	7,884.00	8,279.00	7,485.89	94.95	90.42
32		P.W.D. (B&R) Buildings, Rest Houses, Guest Houses	1,300.00	1,500.00	1,292.51	99.42	86.17
Total			94,685.14	1,09,212.43	78,233.14		

Appendix 2.16

(Reference: Paragraph: 2.5 (vi); Page 44)

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

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
1	Agriculture (Crop Husbandry)	Quality Control on Agriculture Inputs	300	165.23	155.74
2		Providing soil & water testing services to the farmers	250	60	37.55
3		Managing the micro nutrients deficiency in the soil	583	180	162.35
4		Strengthening of Biological control Laboratory at Sirsa under Integrated Pest Management	50	22.26	16.94
5		Promotion of Crop Diversification	1,100	515	498.82
6		Strengthening of Agricultural Extension Infrastructure	850	539.61	297.52
7		Promotion of Sustainable Strategic Initiatives	1,500	1,375	1,199.04
8		Agriculture Extension Training Services to Farmers	153	105	100.98
9		Agriculture engineering services	385	355	336.52
10		Technology Mission on Sugarcane	500	359	308.12
11		Haryana Kisan Ayog	300	250	158.31
12		Promotion of Cotton Cultivation	500	450	323.19
13		Improvement of Agriculture Statistics	25	1.00	0.75
14		Integrated Sch. for implementation of Oil Seed, Oil Palm and Maize including SC Comp.(75:25)	325	275	116.16
15		Technology Mission on cotton Development (75:25)	20	11.95	5.03
16		National Project on Management of Soil Health & Fertility	300	22.05	15.38
17	Soil & Water Conservation	Providing assistance on water saving technology	1275	975	713.53
18		Pilot Project for the Reclamation of Water- logged areas in Jhajjar & Bhiwani Sirsa and Sonapat Distts.	200	105.41	85.72
19	Horticulture	Setting up of Directorate of Horticulture	160	153.81	136.78
20		Demonstration cum food processing technology	70	36.42	35.41
21		Integrated Horticulture Development	750	747.87	673.77
22		Horticulture Bio-Technology	80	79.03	36.69
23		Good Agri. Practices & effect of pesticide residue on fruits & vegetables	70	60.93	56.67

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
24		Information and Technology	100	64	54.64
25		Promotion of Advanced National and International Technology	445	387.44	284.2
26		Micro Irrigation (CSS 40:50:10)	4,250	3,778.35	3,337.74
27	Animal Husbandry & Dairying	Strengthening of office of DD/SDO's & creation of new Districts.	130	120	82.09
28		Estt. of Hry. Vety. Training Inst. under AHRD Project	25	23	16.35
29		Scheme for sample survey estimation of production of milk egg, wool & meat (50:50 sharing basis)	80	70	49.49
30	Fisheries	Intensive Fisheries Development Programme	130	127.75	76.23
31		National Fish Seed Programme	121.8	109	97.35
32		Development of Fisheries in Running Water	17.5	16.5	15.22
33		Development of Ornamental Fisheries	10	7	6.93
34	Cooperation	Computerisation of Cooperative Department	600	75	32.87
35		Interest Subsidy to Primary Labour Cooperative Society	15	1	0.27
36	Rural Development	National Rural Livelihood Mission (75:25)	1,500	1,000	140.27
37		DRDA Administration (75:25)	850	800	569.29
38		Pay to Gram Savikas	400	264.85	164.58
39		Integrated Watershed Management Programme (90:10)	1,300	445	141.4
40	Land Records	National Land Records Modernisation Programme (50:50) Survey/Re-survey and Modern Record Room	1,816.52	880	44.63
41	Community Development	Health & Sanitation Scheme, Education and Rural Roads	600	569.24	228.59
42		Pavement of CC Streets	9,000	5,964.29	5,859.38
43	Panchayats	Revenue Earning Scheme	372	150	93.64
44		Matching Grant Scheme	524	250	206.19
45	Irrigation	Improving capacity of Pumps and Installing new Pumps on Lift Canal Units	1,000	100	39
46		Rehabilitation of Watercourses	6,400	5,400	5,230
47		Raising & Strengthening of Embankment along Yamuna	1,000	300	284.47
48		Institutional strengthening	1,525	1,225	1,198.07
49	Industries (Village & Small Scale Industries)	Disbursement of Pending claims of Incentives to Industries	50	30	7.48
50		Establishment of the Industries Deptt.	386	140	94.97
51		Enumeration of MSME in the State	100	80	17.22
52		National Mission on Food Processing (CSS)	350	250	136.95

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
53	Electronics & Information Technology	Organisation & Administration of Electronics and IT Department	6	2	1.79
54	Civil Aviation	Providing Runway Lightings, Ground Aids, NDBs and ATC facilities in the State	15	5	4.56
55		Procurement of Trainer/Advanced Trainer Aircraft	165	15	14.57
56	PWD (Buildings & Roads)	Land Acquisition & Charged amount	1,300	975	545.18
57	Road Transport	Computerisation of Regulatory wing	50	44	25.20
58	Environment	Climate Change Division	24	10.5	7.61
59	Tourism	Development of Tourist facilities alongwith Main Highways in Haryana	725.51	717.45	588.81
60	Decentralised/ District Planning	District Planning/General Component	31,300	17,248	14,010.85
61		SCSP	18,700	12,752	10,162.52
62	Elementary Education	Monthly Stipend to all BPL students (I-VIII)	2,800	1,900	914.4
63		Monthly Stipend to all BC-A students(I-VIII)	8,200	7,900	3,454.43
64		Implementation of Right to Education Act	16,290	10,090	5,915.35
65		Sarv Shiksha Abhiyan (CSS 65:35)	46,100	21,400	18,893.7
66	Secondary Education	Implementation of 10+2 pattern in Sec. Sch. (Up-gradation of Sch.)	12,904.4	11,660.73	10,589.83
67		Education Encouragement for Excellence (EEE) Rajiv Gandhi Scholarship for High/Senior Secondary School Students	299.64	288	144.93
68		Monthly stipend to all BPL Students in Classes 9th to 12th	1,785	1,150	717.39
69		Monthly stipend to all BC-A Students in classes 9th to 12th	5,195	5,000	2,889.26
70		Monthly stipend to grandson/daughter of freedom fighter	16.17	13.4	5.05
71		Continuous and comprehensive evaluation	1,756	956	77.17
72		Direction & Administration - Salary for Headquarter Staff & DEO Mewat and Palwal Offices	974.8	664	393.91
73		Setting up of Teacher Selection Board	653.16	502.68	356.48
74		Honorarium to operators for SCSP schemes	284	200	131.08
75		Rashtriya Madhayamik Shiksha Project (CSS75:25)	10,000	4,200	2,401.43
76	National Vocational Edu. Qualification Framework (90:10)	760.09	646.8	134.37	
77	Setting up of DIET (CSS)	1,483.95	1,350	946.99	

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
78		Setting up of BIET (CSS75:25)	163.08	100	65.32
79	Higher Education	Opening of Govt. Colleges & provision of addl. staff in existing colleges & payment of guest teachers	8,414.74	7,188.05	6,204.05
80		Human resource development of students (Earn while you learn)	140	117	83.06
81	Art & Culture	Publication/Publicity Programmer	20	16	2.49
82	Technical Education	Development of Govt. Polytechnics	13,740	9,970	9,524.85
83		Strengthening of Directorate of Technical Education	200	145	123.9
84		Establishment of Govt. Engineering College, Rewari	300	160	10
85	Sports	Human Resources Dev.	1,800	1,789.41	1,039.15
86		Modernisation of Information System	100	92.2	59.18
87	Medical Education	Establishment of the office of the Director Research and Medical Education Haryana	242	125	94.61
88		Establishment of Kalpana Chawla Medical College Karnal	3,000	2,200	2,000
89	Health	Outsourcing of Support Services in Hospitals	2,000	1,200	1,091.91
90		Strengthening of De-Addiction Centres	360	160	46.53
91		Urban Health Mission	1,400	400	235.37
92		Janani Suraksha Scheme for SC (SCSP)	1,590	1,090	434.61
93	Employees State Insurance	Opening of 14 new Disp. of 5 Doctors	34.13	30.13	2.55
94	Public Health Engineering	Indira Gandhi Drinking Water Scheme (SCSP)	6,200	4,700	4,036.46
95	(Urban)	NCR	13,900	2,900	2,867.71
96	Urban Development	Jawaharlal Nehru National Urban Renewal Mission (Urban Infrastructure/Basic Service to Urban Poor)	16,855	13,429	8,636.08
97		Share of surcharge on VAT for Urban Local Bodies	62,411	60,064	47,057.88
98	Town & Country Planning (NCR)	Loan to Urban Infrastructure Development Fund (Stimulus Package) (ON Line)	85,000	67,000	39,351.59
99	Welfare of Scheduled	Subsidy for administrative expenditure to HBCKN	362.5	354.74	350
100	Castes and Backward	Head quarter staff for implementation of SCSP	50	30	8.33
101	Classes	Up-gradation of the typing and data entry skill to SC/BC unemployed youth through computer	60	50	19.63

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
102		Tailoring training to SC/BC widows/destitute women/girls and opening of new Kalyan Kendras	100	79	64.71
103		Anusuchit Jati Chhatra Uchch Shiksha Protsahan Yojana	20	5	0.59
104	Social Justice & Empowerment	Awareness programme through workshop, seminars & conferences	5	2	0.46
105		Financial Assistance to Non School going Disabled Children	350	328	319.64
106		Issue of I Cards to Senior Citizens of Haryana	20	18	5.96
107		Providing Spectacles to Senior Citizens of Haryana	10	2	0.42
108		Financial assistant to Kashmiri migrant families settled in Haryana	20	5	3.65
109		National Social Assistance Programme (NSAP) (Indira Gandhi National Family Benefit Scheme)	1,645	1,130	697.2
110		Ladli (Social Security Pension Scheme)	1,720	1,634	1,531.99
111		Haryana Allowance to Eunuchs	1	0.75	0.56
112		Pension to Dwarfs	2	1	0.95
113		Women and Child Development	Swavlamban (NORAD)	15	7.76
114	Industrial Training & Vocational Education	State Project Implementation Unit (S.P.I.U.) and media instructional system	131	97	68.04
115		Up-gradation of ITI into centres of excellence	400	340.6	283.05
116	Public Works (General Administration)	Dev. of infrastructural facilities of judiciary (CSS 75:25)	1,000	411	383.32
		Total	4,28,412.99	3,06,534.19	2,24,015.08

Appendix 2.17

(Reference: Paragraph: 2.5 (vii); Page 44)

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

(₹ in lakh)

S. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
1	Shivalik Development Board	Other schemes	400.00	400.00	838.00
2	Command Area Development Authority	Rehabilitation of Water Courses	900.00	900.00	1,807.86
3		Const./Lg. of Field Channels of water courses (50:40:10)	4,214.40	4,214.40	4,878.71
4	Industries (Village & Small Scale Industries)	Winding up expenses of closed Crops i.e. HSSI&EC /HSH&HC/HTL	25.00	25.00	99.54
5	Road Transport	Land & Bldg. Programme of Regulatory Wing	150.00	156.00	235.61
6	AYUSH	Continuation/Imp. of Shri Krishana Govt. Ayurvedic College, Kurukshetra & Const. of Bld. of this college/ hospital/Testing Lab and ISM&H, Panchkula	391.82	391.82	1,244.07
7	Public Health Engineering (Rural)	NABARD	10,500.00	10,500.00	10,583.22
8		Maintenance of Rural Water Supply	1,800.00	2,300.00	2,320.95
9	Public Health Engineering (Urban)	Sewerage Facilities to SC dominated habitation in Urban Areas	9,200.00	15,700.00	16,861.39
10		Augmentation of Water Supply	5,500.00	7,000.00	7,767.10
11		Maintenance	1,166.00	1,666.00	1,731.53
12		Flood Works	3,000.00	2,000.00	2,015.85
13		National River Conservation Programme	1,487.00	1,487.00	2,354.44
14	Women and Child Development	Insurance Future Security Scheme of AWS/helpers	400.00	400.00	559.69
15	Haryana Institute of Public Administration	Furniture & Furnishing of Main building	4.00	13.70	18.47
16		Furniture & Furnishing of Hostel Building	4.00	13.70	16.48
17		Land Escaping and Water Supply	5.00	5.27	6.04
18		Recreational Facilities in Hostel Building	1.00	5.85	7.90
19		Replacement of 15 No. Air Conditioners with new one for DTC, Panchkula	0.00	4.42	4.75
20	Public Works (General Administration)	Judicial Buildings	1,500.00	2,000.00	2,516.99
21	Haryana Agricultural University	Welfare and Services	1,242.07	1,242.07	1,774.10
22		Research	1,802.97	1,802.97	4,489.32
23		Direction and Administration	8,199.75	8,199.75	8,489.68
		Total	51,893.01	60,427.95	70,621.69

Appendix 2.18

(Reference: Paragraph: 2.5 (viii); Page 44)

Details of the schemes for which provision was made in approved outlay and revised estimates but the expenditure incurred was far less than the provision made

(₹ in lakh)

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
1	Agriculture	Scientific Bee Keeping quality Honey Pro Agri.& Non Agri. Labours	430	430	106.56
2	Haryana Agricultural University	Teaching	1,044.98	1,044.98	501.81
3		Extension Education	468.15	468.15	154.34
4	Animal Husbandry & Dairying	Capital Outlay on Animal Husbandry Construction/Strengthening Vety. Infrastructure under RIDF	2,000	2,000	495
5		Scheme for integrated Murrah development	600	600	166.79
6		Scheme for setting of Pet Clinic	10	10	2.5
7		Scheme for estt. of Hi Tech & Mini Dairy Units	400	400	216.14
8		Providing employment opportunities to SC by establishing livestock units insurance of the livestock owned by SC	1,100	1,100	562.21
9		Assistance to State for control of diseases (75:25)	50	50	29.49
10	Fisheries	Scheme for the welfare of Schedule Castes families	42	42	17.63
11		Estt. of Fish Farmer Development Agencies (75:25)	106	106	72.12
12		Development of waterlogged area in Aquaculture Estate (75:25)	1.5	1.5	0.64
13		Utilization of saline ground water for fish (75:25)	2.25	2.25	0.91
14	Forests	Information Technology	300	300	142.95
15		Preparation of Working Plan	50	50	27.87
16		State Forest Research Institute (SFRI)	50	50	20.31
17	Cooperation	Interest subsidy to members of Scheduled Caste	270	270	41.17
18		Assistance to SC and General L/C societies	108	108	14.6
19	Rural Development	Backward Region Grant Fund (BRGF)	3,600	3,600	2,251.72
20	Integrated Rural Energy Programme (IREP)	Administrative Expenses	200	200	132.44
21	Community Development	Construction/Repair of Chaupal Subsidy Scheme (Anusuchit Jaati)	100	100	22.7
22		Construction/Repair of Chaupal Subsidy Scheme (Backward)	30	30	7.2
23		Construction/Repair of Chaupal Subsidy Scheme (General)	70	70	7
24	Panchayats	Rajiv Gandhi Panchayat Sashakti Karan Abhiyan (RGPSA) (80:20)	1,000	1,000	407.19

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
25	Mewat Development Board	Health	40	40	4.49
26		Community Works/Assets	358.6	358.6	167.98
27		Agriculture	125	125	7.17
28		Industrial Trg. & Vocational Education	45	45	16.66
29		Culture development	10	10	0.4
30		Project Management	196.94	196.94	95.26
31	Shivalik Development Board	Watershed Management	800	800	178
32	Irrigation	Dadupur Nalvi Irrigation scheme	650	650	410.27
33		Annuity Charges	2,000	2,000	947
34	Command Area Development Authority	Const. of field intermediate & link drains (50:50)	56	56	2.09
35		Establishment (50:50)	1,061.6	1,061.6	649.1
36		Institutional support to WUAs (50:50)	306	306	38.97
37		Training to Technical Staff (75:25)	3.37	3.37	1.93
38		Training of Farmers (75:25)	4.13	4.13	1.34
39		Evaluation Studies(75:25)	12.75	12.75	2.7
40	Renewable Energy	Administrative setup (DRE)	81	81	27.64
41	Industries (Village & Small Scale Industries)	Entrepreneurial Development Programme for SC/ST Beneficiaries	45	45	24.01
42		Health Insurance Scheme for SC/ST (CSS)	10	10	0.76
43	Mines & Geology	Development of Mines & Minerals	120	120	37.72
44	Electronics & Information Technology	ACA for National E-Governance Action Plan	967	967	209.5
45	PWD (Buildings & Roads)	NABARD aided project	34,450	34,450	19,295.32
46		Information Technology	100	100	27.78
47		Housing Scheme	7,700	7,700	3,589.3
48	Road Transport	Modernisation of Workshops	100	100	40.86
49		Computerisation Programme	100	100	27.09
50	Science & Technology	Fellowship/Financial Assistance for attending Training/International conference in abroad	1	1	0.49
51		Administrative Set-up of HARSAC	200	200	48.48
52	Environment	Environment Impact Assessment of Development Projects	10	10	2.5
53		Ghaggar and Markanda Action Plan	7	7	1.75
54	Secretariat Economic Services	Strengthening of District Planning Machinery	40	40	20.26
55		Strengthening of Planning Machinery at State level	202	202	46.64
56		Information & Technology	8	8	1.62
57	Census, Survey & Statistics	Information Technology	9	9	4.57
58		Provision for allotment of Funds for Training / Meeting of State as well as District Statistical Offices	1	1	0.32
59	Elementary Education	To Provide Clean and Healthy Learning Environment in Schools	300	300	166.04
60		Rajiv Gandhi Scholarships for Excellence Students in Middle Class	110	110	39.36
61		Mid day meal scheme (CSS)	4,200	4,200	2,715.11
62		Providing of Free Cycle to SCs Boys & Girls Students to I-VIII	500	500	309.58
63		Cash Award for SC students of classes I-VIII	18,000	18,000	7,272.71

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
64		Monthly Stipend to all SC students (I-VIII)	26,500	26,500	10,624.15
65	Secondary Education	Book Banks	320	320	84.48
66		Monthly stipend to all SC Students in classes 9th to 12th	11,100	11,100	6,016.41
67		Schools Beautification Award Scheme	396	396	166.54
68		Construction of separate girls toilets/handpump in Senior	2,720	2,720	1,360
69		Strengthening of Govt. Secondary Schools Legal Literacy Mission	30	30	10.07
70		In service training to Teachers and strengthening of GETTI's	60	60	20.65
71		Teachers welfare fund	50	50	14.1
72		Construction and Running of Girls Hostel for Educationally Backward Block (CSS 90:10)	360	360	157.25
73		Free Bicycle to SC girls and boys in class 9th and 11th	700	700	26.9
74		Cash award to SC students in classes 9th to 12th	6,400	6,400	3,280.87
75	Higher Education	Sports activities in Govt. Colleges	100	100	64.71
76		Scholarships	146	146	85.22
77		Raising of New Girls Bn. NCC at Hissar, Haryana	138.15	138.15	33.37
78		Placement Cell in Govt Collages	60	60	31.42
79		Providing of free Books to SC Students in Govt. Colleges '@, Rs. 2000/-each	800	800	330.78
80		Stipend to all SC students in Govt. College	4,200	4,200	1,285.62
81		Setting up an Educational City in the State (EDUSAT)	200	200	100
82		Information Technology	600	600	343.8
83	Art & Culture	Archaeological Excavation/Exploration Programme	22	22	6.34
84		Preparation of Plaster Casts of Ancient Sculptures/Antiquities	9	9	4.83
85	Archives	Publicity Programme/Construction of building of Archives	13	13	7.46
86		Information Technology	18	18	10.04
87		Public Libraries (Higher Education)	150	150	45.66
88	Technical Education	Technical Education Project Phase-IV	1,000	1,000	130
89	Sports	Sports Equipments	150	150	16.12
90		Mass Popularisation of Sports Scheme	150	150	51.28
91		Panchayati Yuva Krida Khel Abhiyaan (PYKKA)75:25	170	170	58.4
92		Infrastructure scheme for SCs	800	800	231.27
93	Medical Education	Establishment of Mewat Medical & Teaching College at Nalhar, Distt. Mewat (TFC Grants)	4,000	4,000	2,500
94	Health	Improvement & Strengthening HQ Staff	55	55	34.05
95		Devi Rupak Rashtra Uthan Evam Parivar Kalyan Yojana	55	55	18.03

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp
96		Providing independent feeder lines in Hospitals	250	250	43.8
97		Indira Bal Swasthya Yojana (New Scheme)	150	150	50
98		Repair/AMC/CMC of Equipment	300	300	140.16
99		Opening/Continuance/upgrading of CHCs	1,415	1,415	953.03
100		Induction and promotional training faculty for medical and para medical staff	100	100	17.08
101		National Programme for Control of Blindness (Ophthalmic Cell)	40	40	21.9
102		Medical & Public Health Capital Health Outlay (Construction of Health Institution)	1,700	1,700	476.82
103	AYUSH	Strengthening of Directorate of Ayush	62.76	62.76	41.11
104		Strengthening of District Ayurvedic Officers	108.84	108.84	54.87
105		Health awareness through ISM fairs with Medical Camps	32	32	17.92
106		Opening/Continuation of Ayurvedic/Unani/Homoeopathic Dispensaries in the State	50.59	50.59	18.39
107		Supply of Essential Drugs (75:25)	82.5	82.5	1.08
108	Employees State Insurance	Running of ESI Dispensary at Roz-Ka-Meo, Sohana, Gurgaon	3.57	3.57	1.18
109		Opening of ESI Dispensary at Manesar at Gurgaon	6.51	6.51	4.24
110		Opening of ESI Dispensary at Bawal	4.55	4.55	2.37
111		Opening of mobile ESI Dispensaries, Tohana	1.14	1.14	0.44
112		Provision of wages for outsourcing of staff	18.75	18.75	9.5
113		Up-gradation of 4 ESI Disp. Jawahar Colony FBD, Kundli, Rai, Karnal	3.75	3.75	0.71
114		Rashtriya Swasthya Bima Yojana for BPL families(75:25)	1390	1390	379.4
115	Public Health Engineering	Suspense (Stock)	500	500	22.11
116	Police	TFC	2,500	2,500	1,000
117	Urban Development	Scheme of Development of Satellite & Counter Magnet Towns (CSS)	1,000	1,000	347.9
118		Payment of 2% Commission on sale of Non-Judicial Stamp Paper to Municipal Committee/Councils	16,700	16,700	11,244.36
119	Swarna Jayanti Shahari Rozgar Yojana	Swarna Jayanti Shahari Rozgar Yojana (SJSRY) (CSS 75:25)	452	452	284.85
120	Town & Country Planning (NCR)	Grant-in-Aid to HUDA for development of NCR Satellite around Delhi including Chandigarh Metro (On Line)	15,442	15,442	4,005.7
121	Public Relation	Press Information Services	12,807.5	12,807.5	3,800.59
122		Exhibitions	268.2	268.2	74.9
123		Promotion of Modern Indian Languages & Literature (History & Culture Academy)	110	110	49.5

Sr. No.	Department	Schemes	Approved outlay	Revised outlay	Actual exp	
124	Welfare of Scheduled Castes and Backward	Machinery for the Implementation of PCR Act, 1955(50:50)	345.75	345.75	224.38	
125	Classes	Information Technology	25	25	12.33	
126	Labour	Strengthening of safety and Health Inspection system in the Factories	2.4	2.4	0.2	
127		Setting up of Child Labour cell for Implementation of National Programme for Elimination of Child Labour	13	13	2.39	
128		Rehabilitation of Destitute & Migrant Child Labour	111	111	65.07	
129		Setting up of Major Accident Hazard Control cell	66	66	11.5	
130		Computerization of Labour Department (IT)	65	65	9.87	
131		Providing of Mobile Vans for facilitating the health care of workers working in factories	36	36	7.59	
132		Establishing to Industrial Hygiene Laboratories (IHL) at Gurgaon and Faridabad	34	34	3.65	
133		Construction of labour complex at FBD, Gurgaon	520	520	341.89	
134		Employment	Overseas Employment Bureau	65	65	30.44
135		Exchanges	Computerisation of Employment Exchange Operations	30	30	13.43
136	Private placement Consultancy and Recruitment Services centres (PPC&RSCs)		15	15	2.05	
137	Social Justice & Empowerment	Govt. Institute cum Braille Library for Blind boys and girls, Panipat	2	2	1.11	
138		Pre-Matric Scholarship for Students Belonging to the Minority Communities (75 : 25)	170	170	26.57	
139	Women and Child Development	Integrated Child Development Services Scheme	482	482	271.79	
140		Protection of women from domestic violence	150	150	95.14	
141		Strengthening voluntary sector	100	100	0.2	
142		Rashtriya Swasthya Bima Yojana	25	25	17.02	
143		Construction of Homes under J.J. Act	700	700	175	
144		(Planning-cum-Monitoring Cell) communication & publicity	45	45	11.26	
145		Staff for Head Quarter (Information Technology)	10	10	3.02	
146	Nutrition	Rajiv Gandhi Scheme for Improvement of Adolescent Girls (RGSEAG) - SABLA (50:50)	1,000	1,000	610.02	
147	Industrial Training & Vocational Education	Skill training to SC/ST students	3,000	3,000	1,798.42	
148	Printing & Stationery	Expansion of Govt. Text Book Press, Panchkula Staff	8	8	4.81	
149	Public Works (General Administration)	Jail Buildings	1,880	1,880	212.89	
150		Jail Administration (CSS 75:25)	375	375	209.12	
151	Other General Services	Judicial Administration (Fast Track Courts)	500	500	5.89	
Total			2,11,710.23	2,11,710.23	96,214.84	

Appendix 2.19

(Reference: Paragraph: 2.6.1(i); Page 45)

Detail of the schemes under Grant No. 15 (Local Government) with rush of expenditure in the last quarter/month of the year 2013-14

(₹ in lakh)

Sr. No.	Detailed Head Scheme wise	Total Expenditure during the year 2013-14	Expenditure during the last quarter of the year		Expenditure during March 2014	
			Amount	% of Total Expenditure	Amount	% of Total Expenditure
1	Grant-in-aid to Kurukshetra Development Board (1-1-3754-2217-80-800-99)	3,152.00	2,902.00	92.07	0.00	0.00
2	Integrated Housing & Slum Development Programme (1-1-0000-2217-80-800-81)	3,834.59	1,805.01	47.07	1,805.01	47.07
3	Rajiv AwasYojna (1-1-00002217-8-192-94)	10,985.22	5,886.22	53.58	5,886.22	53.58
4	SwaranJayantiShahriRojgarYojana (2-1-3758-2217-80-191-99)	168.18	168.18	100.00	168.18	100.00
5	SwaranJayantiShahriRojgarYojana for Welfare of Scheduled Castes (2-3-0000-2217-80-789-99)	116.67	116.67	100.00	116.67	100.00
6	Development of Satellite and Counter Magnet Towns (2-1-0000-2217-80-192-96)	3,131.10	1,565.55	50.00	0.00	0.00
7	Grant-in-aid to Municipal corporations on the recommendation of CFC (N-51-15-2217-80-191-93-51)	10,018.27	4,764.79	47.56	3,255.51	32.50
8	Grant in aid to Municipalities/Municipal council on the recommendation of CFC (N-51-2217-80-192-93-51)	6,557.52	3,035.14	46.28	2,224.20	33.92
	Total	37,963.55	20,243.56	53.32	13,455.79	35.44

Appendix 2.20

(Reference: Paragraph: 2.6.1(ii); Page 45)

Detail of the schemes under Grant No. 15 (Local Government) for no expenditure incurred during the year 2013-14

(₹ in lakh)

Sr. No.	Detail of Scheme	Original Provision	Supplementary Provision	Revised Provision	Expenditure	Reason
1	Urban Solid Waste Management (1-1-3755-2217-80-800-99)	5,000.00	-	5,000.00	Nil	Due to non-receipt of demand from the MCs.
2	Development grant to MCs on the recommendation of CFC (1-1-0000-2217-80-800-82)	2,500.00	-	2,500.00	Nil	Due to economy in expenditure
3	Urban infrastructure development scheme for Small and medium towns (1-1-0000-2217-80-800-79)	10,358.00	-	3,050.00	Nil	Due to non-release of funds by GOI
4	Integrated Low Cost Sanitation Scheme (1-1-0000-2217-80-800-78)	100.00	-	10.00	Nil	Due to non-release of funds by GOI
5	Shifting of Milk Dairies (1-1-0000-2217-80-800-76)	126.00	-	76.00	Nil	Due to non-receipt of demand from the MCs and enforcement of Model Code of Conduct.
6	Rajiv Gandhi ShahriBhagidariYojna (1-1-0000-2217-80-192-97)	295.00	-	40.00	Nil	Due to enforcement of Model Code of Conduct.
7	Strengthening of Fire Services (2-1-0000-2217-80-192-98)	1,250.00	-	0.00	Nil	The Scheme has been closed by Govt. of India
	Total	19,629.00		10,676.00	Nil	

Appendix-2.21

(Reference: Paragraph: 2.6.2(iii); Page 45)

**Detail of the schemes under Grant No. 21 (Women & Child Development)
with rush of expenditure in the last quarter of the year 2013-14**

(₹ in lakh)

Sr. No.	Major Head of A/Cs	Detailed Head Scheme wise	Total Expenditure during the year 2013-14	Expenditure during the last quarter of the year	
				Amount	% of Total Expenditure
1	N-51-21-2235-02-102-98-98-R-V-	Grant-in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes -Welfare of Destitute Children in need of care and protection	23.49	23.49	100.00
2	N-51-21-2235-02-103-89-51-R-V-	Incentive Awards to Mahila Smooh	28.50	15.42	54.11
3	N-51-21-2235-02-103-97-51-R-V-	Maintenance of Home by P.W.D. (B&R)	2.50	2.50	100.00
4	N-51-21-2235-02-103-98-51-R-V-	Cash dole to outside Dolees/ Infirmaries	0.17	0.07	41.18
5	N-51-21-2235-02-800-87-51-R-V-	Haryana Women Development Corporation	200.00	87.50	43.75
6	P-01-21-2235-02-001-95-51-N-V-	Communication and Publicity	11.26	8.58	76.20
7	P-01-21-2235-02-102-76-51-N-V-	Future Security Scheme of Insurance for Anganwari Workers/Helper	418.73	209.37	50.00
8	P-01-21-2235-02-102-92-51-N-V-	Integrated Child Development Services Schemes (WCD)	271.79	202.49	74.50
9	P-01-21-2235-02-103-77-51-N-V-	Swavlamban (NORAD)	1.19	1.19	100.00
10	P-01-21-2235-02-103-87-99-N-V-	Strengthening of Voluntary Sector (Training cum Production centres and stipendiary Schemes) -GIA to Govt. Supported NGOs	529.65	287.65	54.31
11	P-01-21-2235-02-789-94-51-N-V-	Financial assistance to Scheduled Castes families by Haryana Women Development Corporation	60.00	30.00	50.00
12	P-01-21-2235-02-789-95-51-N-V-	Financial assistance to Scheduled Castes families under Swavlamban	0.75	0.75	100.00
13	P-01-21-2235-02-789-98-51-N-V-	Financial assistance to Scheduled Castes families under Future Security Scheme for Anganwari Workers	140.96	70.48	50.00
14	P-01-21-2235-02-800-82-98-N-V-	Haryana State Commission for Women - Financial Assistance to Women Awareness & Management Academy (WAMA)	40.00	20.00	50.00
15	P-01-21-2235-02-800-87-51-N-V-	Haryana Women Development Corporation	240.00	120.00	50.00
16	P-02-21-2235-02-102-73-51-N-V-	Integrated Child Protection Scheme (ICPS)	1,375.00	1,009.85	73.44
17	P-02-21-2235-02-103-74-51-N-V-	State Women Empowerment Mission.	15.21	15.21	100.00
18	P-03-21-2235-02-102-74-51-N-V-	Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	19.29	17.93	92.95
19	P-03-21-2235-02-102-87-51-N-V-	Adolescent Girls scheme renamed as Kishori Shakti Yojna	59.93	49.81	83.11
20	P-02-21-2236-02-101-89-51-N-V-	Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	901.02	589.53	65.43
21	P-02-21-2236-02-101-95-51-N-V-	Supplementary Nutrition Programme	9,332.66	4,289.10	45.96
22	P-01-21-4235-02-102-97-99-N-V-	Implementation of J.J. Act - Remand/Observation Home	175.00	175.00	100.00
		Total	13,847.10	7,225.92	52.18

Appendix 2.22

(Reference: Paragraph: 2.6.2(iv); Page 45)

Detail of the plan schemes under Grant No. 21 (Women & Child Development) wherein savings occurred in 2013-14 (Cases having savings of ₹ 10 lakh or more)

(₹ in lakh)

Sr. No.	Detail of Scheme	Original	Supplementary	Total provision	Actual Expenditure	Savings
1	P-01-21-2235-02-102-80-51-N-V-Improving Infants and Young Child Feeding	16.00	-	16.00	-	16.00
2	P-01-21-2235-02-102-92-51-N-V-Integrated Child Development Services Schemes (WCD)	482.00	-	482.00	271.79	210.21
3	P-01-21-2235-02-103-77-51-N-V-Swavlamban (NORAD)	12.00	-	12.00	1.19	10.81
4	P-01-21-4235-02-102-99-51-N-V-Construction of Anganwadi Centres	18,062.00	-	18,062.00	-	18,062.00
5	P-01-21-2235-02-789-99-51-N-V-Financial assistance to SC families under LADLI scheme	2,730.00	-	2,730.00	1,773.85	956.15
6	P-02-21-2235-02-102-88-51-N-V-Setting up of Anganwadi Training Centres(UDISHA Project)	400.00	-	400.00	313.09	86.91
7	P-02-21-2235-02-102-92-51-N-V-Integrated Child Development Services Schemes (WCD)	29,113.89	-	29,113.89	17,694.95	11,418.94
8	P-03-21-2235-02-102-74-51-N-V-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	170.00	-	170.00	19.29	150.71
9	P-03-21-2235-02-102-87-51-N-V-Adolescent Girls scheme Renamed as Kishori Shakti Yojna	75.00	-	75.00	59.63	15.07
10	P-02-21-2236-02-101-89-51-N-V-Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA	1,700.00	-	1,700.00	901.02	798.98
11	P-02-21-2236-02-101-95-51-N-V-Supplementary Nutrition Programme	11,474.00	-	11,474.00	9,332.66	2,141.34
12	P-02-21-2236-02-789-98-51-N-V-Supplementary Nutrition Programme for Scheduled Castes	5,406.00	-	5,406.00	3,941.25	1,464.75
13	P-03-21-2236-02-101-88-51-N-V-Indira Gandhi Matritva Sahyog Yojna	200.00	-	200.00	51.05	148.95
14	P-03-21-2235-02-103-75-51-N-V-Scheme for Financial Assistance and Support services to Victim of Rape	200.00	-	200.00	-	200.00
15	P-01-21-4235-02-190-99-51-N-V-Share Capital to WDC(State Share) other undertakings	50.00	-	50.00	-	50.00
16	P-01-21-4235-02-789-99-51-N-V-Construction of Anganwari Centre	600.000	-	600.00	-	600.00
17	P-03-21-4235-02-102-99-51-N-V-Construction of Anganwadi Centres	150.00	-	150.00	-	150.00

Sr. No.	Detail of Scheme	Original	Supplementary	Total provision	Actual Expenditure	Savings
18	N-51-21-2235-02-102-98-95-R-V- Grant-in-aid to Voluntary Organisation Working in the field of Child Welfare of Destitutes -State Orphanage	40.00	-	40.00	-	40.00
19	N-51-21-2235-02-103-91-51-R-V- Construction of Working Women Hostels	30.00	-	30.00	-	30.00
20	P-01-21-2235-02-789-97-51-N-V- Financial assistance to Scheduled Castes families under Women Training cum Production centres and stipendiary	20.00	-	20.00	-	20.00
21	N-51-21-2235-02-001-97-98-R-V- Staff for Headquarter (WCD) – Estt. expenses	420.00	-	420.00	389.32	30.68
22	N-51-21-2235-02-102-98-98-R-V- Grant in aid to voluntary organizations working in the field of Child Welfare of Destitutes - Welfare of destitute children in need of care and protection	100.00	-	100.00	23.49	76.51
23	N-51-21-2235-02-103-97-51-R-V- Maintenance of Home by PWD (B&R)	40.00	-	40.00	2.50	37.50
24	N-51-21-2235-02-103-99-51-R-V- Home cum training centres for destitute women and widows	178.00	-	178.00	144.36	33.64
25	N-51-21-2235-02-800-81-95-R-V- Implementation of JJ Act	40.00	-	40.00	12.15	27.85
26	P-01-21-2235-02-001-95-51-N-V- Communication and publicity	45.00	-	45.00	11.26	33.74
27	P-01-21-2235-02-103-76-51-N-V- Protection of women from domestic violence (setting up of cells)	150.00	-	150.00	95.14	54.86
28	P-01-21-2235-02-103-87-98-N-V- Strengthening of voluntary sector – training cum protection centres and stipend schemes	20.00	-	20.00	0.20	19.80
29	P-01-21-2236-02-101-94-51-N-V- Adolescent girls schemes – renamed as kishori shakti yojana	300.00	-	300.00	220.33	79.67
30	P-01-21-2236-02-101-99-51-N-V- kishori shakti yojana for SCs	100.00	-	100.00	82.62	17.38
	Total	72,323.89	-	72,323.89	35,341.14	36,982.45

Appendix 3.1

(Reference: Paragraph: 3.1; Page 47)

Details of Utilisation Certificates due, received and outstanding as on 31 March 2014

(₹ in lakh)

Sr. No.	Name of the department	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Industries	2009-10	13	1,301.03	3	90.00	--	--	3	90.00
		2011-12	13	677.20	5	55.90	1	1.25	4	54.65
		2012-13	32	1,073.83	32	1,073.83	2	75.00	30	998.83
2	Social security and welfare	2012-13	66	5,014.86	66	5,014.86	7	2,008.18	59	3,006.68
3	Technical Education	2012-13	58	20,441.81	58	20,441.81	46	18,056.32	12	2,385.49
4	Sports and youth services	2012-13	120	3,797.39	120	3,797.39	75	2,533.36	45	1,264.03
5	General Education	2011-12	204	46,595.00	168	28,725.90	22	4,229.56	146	24,496.34
		2012-13	274	89,769.47	274	89,769.47	90	35,089.21	184	54,680.26
6	Rural Development	2008-09	248	43,297.30	17	4,364.86	4	39.00	13	4,325.86
		2009-10	205	39,973.42	32	17,908.54	14	6,921.34	18	10,987.20
		2010-11	221	31,562.07	126	12,915.75	85	4,124.31	41	8,791.44
		2011-12	630	82,997.69	374	61,462.22	139	15,871.34	235	45,590.88
		2012-13	546	97,775.88	546	97,775.88	106	33,248.00	440	64,527.88
7	Urban development	2011-12	64	89,466.88	7	4,327.17	1	500.00	6	3,827.17
		2012-13	96	1,27,401.38	96	1,27,401.38	9	1,876.50	87	1,25,524.88
8	Co-operation	2012-13	8	14,683.23	8	14,683.23	5	14,603.23	3	80.00
9	Crop Husbandry	2012-13	7	4,428.90	7	4,428.90	--	--	7	4,428.90
10	Tourism	2012-13	3	34.50	3	34.50	1	4.50	2	30.00
11	Labour and Employment	2012-13	5	244.37	5	244.37	--	--	5	244.37
12	Village and Small Scale Industries	2012-13	17	3,263.08	17	3,263.08	15	3,218.48	2	44.60
13	Medical	2012-13	54	52,958.67	54	52,958.67	49	48,063.63	5	4,895.04
14	Other Administrative Services	2012-13	2	257.60	2	257.60	1	128.80	1	128.80
15	Fisheries	2012-13	18	109.80	18	109.80	16	103.29	2	6.51
16	Art and Culture	2012-13	2	0.31	2	0.31	--	--	2	0.31
17	Other Scientific Research	2012-13	28	1,741.31	28	1,741.31	23	586.51	5	1,154.80
18	Command Area Development	2012-13	15	12,921.22	15	12,921.22	12	6,339.71	3	6,581.51
19	Family Welfare	2012-13	12	28.83	12	28.83	--	--	12	28.83
20	Administration of Justice	2012-13	1	500.00	1	500.00	--	--	1	500.00
21	Information and Publicity	2012-13	18	561.00	18	561.00	7	237.50	11	323.50
22	Animal Husbandry	2012-13	12	4,722.00	12	4,722.00	11	47,170.00	1	5.00
23	Ecology and Environment	2012-13	6	121.50	6	121.50	--	--	6	121.50
Total			2,998	7,77,721.53	2132	5,71,701.28	741	2,02,576.02	1391	3,69,125.26
₹ in crore				7,777.22		5,717.01		2,025.76		3,691.25

Appendix 3.2

(Reference: Paragraph 3.2; Page 48)

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

(₹ in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
2.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
3.	Software Technology Park of India, New Delhi	2002-03	250.00
4.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
5.	District Council for Child Welfare, Rewari	1999-2000	38.75
6.	Charitable Endowment, Haryana, Manimajara	2001-02 2002-03	478.00 478.00
7.	Society for I.T. Initiative Fund for e-Governance, Chandigarh	2002-03 2003-04 2004-05 2009-10	165.55 60.00 25.00 56.00
8.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
9.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
10.	Saket Hospital, Panchkula	2004-05 2008-09	50.00 30.00
11.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
12.	Haryana State Council of Science and Technology	2005-06	170.00
13.	Blood Transfusion Council, Panchkula	2005-06	150.00
14.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07 2008-09 2009-10	49.89 600.26 490.72
15.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
16.	RITES India Ltd	2009-10	1,750.00
Private Aided Colleges			
17.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14	66.58 61.35 105.29 180.78 174.90 225.39 203.67
18.	Arya Girls College, Ambala Cantt	2013-14	248.97
19.	D.A.V. College, Ambala City	2013-14	652.23
20.	S.A. Jain College, Ambala City	2013-14	486.13
21.	MDS D College, Ambala City	2013-14	209.85

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
22.	S.L.D.A.V. College of Education, Ambala City	2013-14	123.88
23.	GMN College, Ambala Cantt.	2010-11 2011-12 2012-13 2013-14	373.44 449.00 488.63 484.10
24.	SD College, Ambala Cantt.	2010-11 2011-12 2012-13 2013-14	541.52 691.07 671.84 683.15
25.	DAV College, Naneola, Ambala	2012-13 2013-14	115.77 100.30
26.	S.M. Lubana Khalsa Girls College, Barara, Ambala	2012-13 2013-14	186.12 186.60
27.	M.L.N. College, Yamunanagar	2013-14	656.73
28.	Guru Nanak Khalsa College, Yamunanagar	2009-10 2010-11 2011-12 2012-13 2013-14	535.53 531.96 834.00 764.32 784.26
29.	Guru Nanak Khalsa Girls College, Yamuna Nagar	2013-14	612.87
30.	DAV College for Girls, Yamunanagar	2013-14	406.03
31.	Maharaja Aggarsein College, Jagadhri	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14	49.13 41.68 44.55 53.10 52.89 59.70 70.24 93.58 142.50 158.10 188.18
32.	Hindu Girls College, Jagadhri, Yamuna Nagar	2013-14	286.00
33.	D.A.V. College, Sadhaura, Yamuna Nagar	2012-13 2013-14	146.03 164.76
34.	MLN College, Radaur, Yamuna Nagar	2010-11 2012-13 2013-14	138.21 175.50 180.78
35.	DAV College, Pundri (Kaithal)	2013-14	141.92
36.	CIS Kanya Mahavidyalya Fatehpur Pundri (Kaithal)	2013-14	246.26
37.	R.K.S.D. College, Kaithal	2011-12 2013-14	485.50 557.75
38.	BAR Janta College, Kaul, Kaithal	2010-11 2011-12 2012-13 2013-14	178.64 222.29 200.28 193.00
39.	DAV College, Cheeka, Kaithal	2013-14	241.68
40.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2013-14	251.40

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
41.	I.G. Mahila Mahavidyalya, Kaithal	2013-14	120.16
42.	Hindu Kanya Mahavidyalya, Jind	2009-10 2010-11 2011-12 2012-13 2013-14	200.00 212.01 251.58 258.54 236.52
43.	C.R. Kisan College, Jind	2013-14	352.60
44.	SD Mahila Mahavidyalya, Narwana, Jind	2012-13 2013-14	144.53 145.31
45.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2012-13 2013-14	309.48 329.63
46.	Bhagwan Parshu Ram College, Kurukshetra	2013-14	335.80
47.	IG National College, Ladwa, Kurukshetra	2010-11 2011-12 2012-13 2013-14	275.16 390.85 266.42 237.73
48.	M.N. College, Shahabad, Kurukshetra	2012-13 2013-14	224.50 228.37
49.	DAV College, Pehowa, Kurukshetra	2013-14	328.86
50.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2013-14	62.16
51.	C.M.K. National Girls College, Sirsa	2012-13 2013-14	258.07 251.50
52.	Guru Hari Singh Mahavidyalaya, Jiwan, Sirsa	2013-14	176.72
53.	M. P. College for Girls, Mandi Dabwali, Sirsa	2013-14	211.67
54.	BSK College of Education, Mandi Dabwali (Sirsa)	2011-12 2012-13 2013-14	38.50 60.65 54.65
55.	CRM Jat College, Hisar	2012-13 2013-14	665.02 638.24
56.	D. N. College, Hisar	2009-10 2010-11 2011-12 2012-13 2013-14	502.40 552.19 732.66 659.33 638.50
57.	S.D. Mahila Mahavidyalaya, Hansi	2013-14	114.69
58.	C.R. College Of Education, Hisar	2013-14	129.50
59.	F.C. College (Women), Hisar	2013-14	349.71
60.	CRA College, Sonapat	2009-10 2010-11 2011-12 2012-13 2013-14	227.94 237.59 386.31 372.33 370.21
61.	Hindu College, Sonapat	2012-13 2013-14	673.45 474.97
62.	Hindu College of Education, Sonipat	2013-14	147.46
63.	TR College of Education, Sonapat	2011-12 2012-13 2013-14	104.44 97.10 75.10

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
64.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13	128.33
		2013-14	152.88
65.	Hindu Girls College, Sonapat	2012-13	729.62
		2013-14	677.32
66.	TR Girls College, Sonapat	2011-12	113.63
		2012-13	123.12
		2013-14	129.60
67.	Gita Vidya Mandir KMV, Sonapat	2011-12	487.02
		2012-13	503.35
		2013-14	532.64
68.	K.L.P. College, Rewari	2012-13	497.00
		2013-14	477.41
69.	R.D.S. Public Girls College, Rewari	2009-10	131.90
		2010-11	229.20
		2011-12	209.70
		2012-13	257.11
		2013-14	240.95
70.	S.P. College of Education, Rewari	2009-10	47.97
		2010-11	76.93
		2011-12	85.39
		2012-13	69.60
		2013-14	62.00
71.	R.B. S. College of Education, Rewari	2012-13	46.96
		2013-14	27.50
72.	Ahir College, Rewari	2012-13	262.27
		2013-14	253.20
73.	DAV Girls College, Kosli Rewari	2012-13	11.90
		2013-14	32.40
74.	DAV College, Karnal	2010-11	210.39
		2011-12	228.10
		2012-13	208.95
		2013-14	187.28
75.	KVA DAV College for Women, Karnal	2010-11	289.36
		2011-12	455.10
		2012-13	364.11
		2013-14	395.05
76.	Guru Nanak Khalsa College, Karnal	2013-14	197.07
77.	Dayal Singh College, Karnal	2012-13	538.15
		2013-14	640.95
78.	Dr. Ganesh Dass DAV College of Education, Karnal	2010-11	53.98
		2011-12	61.78
		2012-13	67.73
		2013-14	43.80
79.	YM Degree College, Nuh	2010-11	118.02
		2011-12	144.30
		2012-13	170.78
		2013-14	155.20
80.	NBGS Memorial College, Sohna, Gurgaon	2010-11	186.80
		2011-12	194.70
		2012-13	226.74
		2013-14	212.16
81.	RSL College of Education, Sidhrawali, Gurgaon	2012-13	120.14
		2013-14	99.80

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
82.	GGDSD College, Palwal	2010-11	387.34
		2011-12	428.50
		2012-13	450.97
		2013-14	443.24
83.	Saraswati Mahila Mahavidyalya, Palwal	2013-14	203.45
84.	DAV Centenary College, Faridabad	2010-11	307.72
		2011-12	277.32
		2012-13	278.72
		2013-14	266.41
85.	K.L. Mehta D.N. College (Women), Faridabad	2013-14	372.07
86.	Aggarwal College, Ballabgarh, Faridabad	2013-14	334.39
87.	Arya College, Panipat	2012-13	355.24
		2013-14	403.88
88.	SD College, Panipat	2013-14	541.00
89.	Gandhi Adrash College, Smalkha, Panipat	2010-11	85.98
		2011-12	104.00
		2012-13	52.52
		2013-14	72.00
90.	I.B. College, Panipat	2009-10	255.30
		2010-11	416.50
		2011-12	432.50
		2012-13	426.92
		2013-14	413.10
91.	Vaish Girls College, Samalkha (Panipat)	2006-07	28.45
		2007-08	38.32
		2008-09	39.60
		2009-10	67.61
		2010-11	81.16
		2011-12	38.30
		2012-13	69.35
2013-14	118.10		
92.	M.K. Jat Kanya Mahavidyalya, Rohtak	2012-13	296.44
		2013-14	366.80
93.	SJK College, Kalanaur, Rohtak	2010-11	219.11
		2012-13	202.52
		2013-14	200.00
94.	CR College of Education, Rohtak	2009-10	85.75
		2010-11	132.93
		2011-12	112.04
		2012-13	113.50
		2013-14	97.80
95.	Vaish College of Education, Rohtak	2010-11	87.72
		2011-12	75.37
		2012-13	75.46
		2013-14	72.50
96.	GB College of Education, Rohtak	2009-10	52.04
		2010-11	69.09
		2013-14	94.40
97.	Vaish College, Rohtak	2010-11	317.14
		2011-12	424.45
		2012-13	407.83
		2013-14	448.90

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
98.	All India Jat Hero's Memorial College, Rohtak	2013-14	879.70
99.	Vaish Girls College, Rohtak	2012-13 2013-14	317.58 317.96
100.	G.B. Degree College, Rohtak	2009-10 2010-11 2011-12 2012-13 2013-14	83.09 104.20 134.20 149.40 161.90
101.	Shri L.N. Hindu College, Rohtak	2009-10 2013-14	216.74 234.67
102.	Vaish College, Bhiwani	2013-14	408.38
103.	Adrash Mahila Mahavidyalya, Bhiwani	2013-14	399.95
104.	KM College of Education, Bhiwani	2013-14	81.18
105.	JVMGRR College, Charkhi Dadri, Bhiwani	2013-14	408.44
106.	APJ SARASWATI KANYA Mahavidyalya, Charkhi Dadri, Bhiwani	2013-14	122.64
107.	MLRS Saraswati College Of Education, Charkhi Dadri, Bhiwani	2013-14	89.50
108.	B.L.J. Suiwala College, Tosham, Bhiwani	2013-14	169.50
109.	Mahila MahaVidyalya, Jhojhu Kalan, Bhiwani	2010-11 2011-12 2012-13 2013-14	30.45 50.55 35.79 77.60
110.	MM College, Fatehabad	2013-14	313.16
111.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh, Jhajjar	2013-14	142.50
112.	M.A. College for Women, Jhajjar	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	67.35 77.67 156.34 172.90 184.30 158.87
113.	Seth Jai Prakash Polytechnic, Damla, Yamuna Nagar	2013-14	4.50
114.	Chhotu Ram Polytechnic, Rohtak	2013-14	145.50

Appendix 3.3

(Refer paragraph 3.3; page 49)

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

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2013)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2011-12	2011-12	2009-10	2012-13	One year
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2012-13	2011-12	2006-07	--	
3.	Haryana Urban Development Authority, Panchkula	2012-13 to 2016-17	2012-13	2011-12	2011-12	--	
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2011-12	2011-12	2011-12	2012-13	One year
5.	Haryana State Agricultural Marketing Board, Panchkula	2010-11 to 2014-15	2012-13	2012-13	2010-11	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18	2012-13	2012-13	Not required to be laid down	-	
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2010-11	2010-11	2005-06	2011-12 to 2012-13	Two years
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2010-11	2010-11	-	2011-12 to 2012-13	Two years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2012-13	2012-13	-	--	-
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2011-12	2011-12	-	2012-13	One year
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	-	-	-	1996-97 to 2012-13	17 years
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2012-13	17 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 31 st August 2013)
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2011-12	2011-12	-	2012-13	One year
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	-	-	-	1996-97 to 2012-13	17 years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	-	2011-12 to 2012-13	Two years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	-	-	-	1996-97 to 2012-13	17 years
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	-	-	-	1996-97 to 2012-13	17 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	-	-	-	1996-97 to 2012-13	17 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2011-12	2011-12	-	2012-13	One year
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2011-12	2011-12	-	2012-13	One year
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2009-10	2009-10	-	2010-11 to 2012-13	Three years
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2010-11 & 2012-13	2010-11 & 2012-13	-	2011-12	Two years
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2012-13	2012-13	-	-	-

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2013)
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2010-11	2010-11	-	2011-12 to 2012-13	Two years
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2012-13	Five years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2012-13	Five years
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2012-13	Four years
28.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	2009-10 to 2013-14	2012-13	2011-12	2011-12	--	

Appendix 3.4

(Reference: Paragraph 3.4; Page 50)

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	-	Accounts for 1988-89 submitted for Audit
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.82	The scheme was transferred to Cooperative Department/ Society after 1986-987
3.	Printing and Stationary	National Text book Scheme	2007-08	17.97	Delay was due to shortage of staff
4.	Food and Supplies	Grain Supply Scheme	2012-13	5,439.92	-
5.	Transport	Haryana Roadways	2009-10	678.74	Delay was due to shortage of staff
Total				6,137.45	

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

Appendix 3.5

(Reference: Paragraph 3.5; Page 50)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2014

(Figures in bracket indicate ₹ in lakh)

Sr. No.	Name of the department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and more	Total
1	Animal Husbandry	-	1 (6.5)	-	1 (2.91)	2 (0.31)	-	4 (9.72)
2	Education	1 (0.50)	5 (2.96)	8 (5.74)	6 (5.39)	3 (1.65)	5 (1.63)	28 (17.87)
3	Public Relation	-	1 (4.23)	-	-	-	-	1 (4.23)
4	Forest Department	-	-	6 (9.27)	1 (2.13)	2 (0.71)	6 (1.11)	15 (13.22)
5	Medical	-	2 (2.03)	1 (0.01)	1 (1.50)	2 (11.92)	-	6 (15.46)
6	Technical Education	-	3 (4.36)	9 (30.88)	-	-	1 (0.03)	13 (35.27)
7	Revenue Department	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	1 (3.78)	-	-	-	-	2 (17.77)
9	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10	Women and Child Welfare	1 (0.00)	-	-	-	-	-	1 (0.00)
11	Transport	-	1 (0.36)	1 (3.17)	-	-	1 (0.60)	3 (4.13)
12	Buildings and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13	Public Health	9 (11.39)	2 (8.00)	-	-	-	-	11 (19.39)
14	Irrigation	4 (0.00)	13 (7.00)	7 (1.50)	4 (0.24)	10 (1.03)	11 (1.28)	49 (11.05)
Total		17 (25.88)	30 (39.22)	34 (60.72)	13 (12.17)	19 (15.62)	24 (4.65)	137 (158.26)

Say ₹ 1.58 crore

Appendix 3.6

(Reference: Paragraph 3.5; Page 50)

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

(₹ in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Animal Husbandry	2	9.41	2	0.31	4	9.72
Education	21	14.74	7	3.13	28	17.87
Public Relation	1	4.23	-	-	1	4.23
Forest Department	3	4.70	12	8.52	15	13.22
Medical	1	0.01	5	15.45	6	15.46
Technical Education	11	23.64	2	11.63	13	35.27
Revenue Department	--	--	1	9.28	1	9.28
Transport Department	1	0.36	2	3.77	3	4.13
Sports and Youth Welfare	1	0.87	--	--	1	0.87
Police	--	--	2	17.77	2	17.77
Women and Child Welfare	1	0.00	--	--	1	0.00
Buildings and Roads	2	0.00	--	--	2	0.00
Public Health	8	10.36	3	9.03	11	19.39
Irrigation	37	10.50	12	0.55	49	11.05
Total	89	78.82	48	79.44	137	158.26

Say ₹ 1.58 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.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt x rate spread), the debt sustainability condition states that if the quantum spread, together with the primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

GLOSSARY OF ABBREVIATIONS

A&E	Accounts and Entitlement
AC	Abstract Contingency
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
CAG	Comptroller and Auditor General of India
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
DHBVNL	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
FRP	Financial Restructuring Plan
GDP	Gross Domestic Product
GOI	Government of India
GSDP	Gross State Domestic Product
HPGCL	Haryana Power Generation Corporation Limited
HVPL	Haryana Vidyut Parsaran Nigam Limited
ICDS	Integrated Child Development Scheme
IP	Interest Payment
ITI	Industrial Training Institute

JNNURM	Jawaharlal Nehru National Urban Renewal Mission
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
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax
VLC	Voucher Level Computerisation