

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)	(-),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	38,071.72	31,735.01	10,152.09	41,887.10
Tax Revenue	23,559.00	25,566.60		11,896.75	13,505.73	91.58	13,597.31
Non-Tax Revenue	4,673.15	4,975.06		14,516.35	8,167.73	7,245.68	15,413.41
State's share of Union Taxes	3,062.13	3,343.24		7,023.51	5,074.98	2,298.52	7,373.50
Non-Plan Grants	851.62	2,256.17		1,596.85	845.73	856.91	1,702.64
Grants for State Plan Schemes	727.75	856.66		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		64.74	35.48	58.90	94.38
				336.44	134.88	186.94	321.82
				232.65	157.33	80.38	237.71
				2,527.22	521.68	2,275.38	2,797.06
				6.75	6.11	--	6.11
				11,556.73	9,925.37	2,814.83	12,740.20
				1,705.62	887.06	959.39	1,846.45
				1,289.96	555.23	1,172.17	1,727.40
				--	--	--	--
				1,059.45	888.17	273.66	1,161.83
				5,140.30	5,207.29	4.76	5,212.05
				86.90	35.31	61.76	97.07
				2,110.03	2,304.95	75.06	2,380.01
				26.01	7.19	22.56	29.75
				138.46	40.17	245.47	285.64
				101.89	136.18		136.18
II. Revenue Deficit carried over to Section B	4,438.19		3,875.02				
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				
IV. Miscellaneous Capital Receipt	10.81		9.89	5,761.84	(-)1,132.12	5,066.72	3,934.60
				250.6	0	282.16	282.16
				1,445.99	0	1,823.95	1,823.95
				123.11	0	158.99	158.99
				4.05	0	49.83	49.83
				1,198.59	0	1,500.63	1,500.63
				1.00	0	1.25	1.25
				58.70	0	1.93	1.93
				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			