

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

ON

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2015

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	7
Capital Receipts	1.4	14
Public Accounts Receipts	1.5	15
Application of Resources	1.6	15
Quality of Expenditure	1.7	22
Financial Analysis of Government Expenditure and Investments	1.8	25
Assets and Liabilities	1.9	29
Debt Management	1.10	33
Fiscal Imbalances	1.11	34
Conclusions	1.12	36
Recommendations	1.13	37
Chapter –II		
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	39
Summary of Appropriation Accounts	2.2	39
Financial Accountability and Budget Management	2.3	40
Deficiencies noticed in working of treasuries	2.4	44
Outcome of Analysis of Budgetary Assumptions	2.5	45
Outcome of Review of Selected Grants	2.6	48
Delay in submission of Budget Estimates	2.7	49
Conclusions	2.8	49
Recommendations	2.9	50

Chapter -III		
FINANCIAL REPORTING		
Delay in furnishing utilisation certificates	3.1	51
Non-submission/delay in submission of accounts	3.2	52
Delays in submission of accounts of autonomous bodies for certification	3.3	52
Departmentally managed commercial undertakings	3.4	53
Misappropriations, losses, defalcations, etc.	3.5	54
Misclassification in accounts	3.6	55
Conclusions	3.7	56
Recommendations	3.8	56

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	State Profile	1.1	59
1.2	Part A: Structure and form of Government Accounts Part B: Layout of Finance Accounts	Introduction	60
1.3	Methodology adopted for the assessment of fiscal position	Introduction	63
1.4	Time Series Data on State Government finances	1.3	64
1.5	Part A: Abstract of receipts and disbursements for the year 2014-15	1.1.1	66
	Part B: Summarised financial position of the State Government as on 31 March 2015	1.9.2	68
1.6	Statement of assessment/projections under Thirteenth Finance Commission, Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year 2014-15	1.1.1	69
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	70
1.8	Summarised financial statement of departmentally managed commercially/ quasi-commercially undertakings	1.8.4	71
1.9	Details of Public Private Partnership Infrastructure projects under implementation	1.8.5	72
2.1	Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case	2.3.1	74
2.2	Details of expenditure incurred without provision during 2014-15	2.3.4	76
2.3	Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	2.3.6	79
2.4	Details of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case	2.3.7	80
2.5	Details of surrender of funds in excess of ₹ 10 crore at the end of March 2015	2.3.8	87
2.6	Details showing rush of expenditure in the last quarter/month of the year	2.3.9	89
2.7	Non-submission of vouchers in support of payment for the year 2014-15	2.4.1	90

Appendix	Description	Reference to	
		Paragraph	Page
2.8	Detail of the plan schemes (₹ one crore and above) for which provision made in approved outlay but withdrawn in revised estimates	2.5.3 (i)	91
2.9	Detail of the plan schemes (₹ one crore and above) for which provision was reduced in revised estimates but no expenditure incurred	2.5.3 (ii)	92
2.10	Detail of the plan schemes (₹ one crore and above) for which provision was made in approved outlay and revised estimates but no expenditure incurred	2.5.3 (iii)	93
2.11	Detail of the plan schemes (₹ one crore and above) where budget estimates were enhanced, but expenditure was less than eighty <i>per cent</i> of the original provision	2.5.3(iv)	94
2.12	Detail of the plan schemes (₹ one crore and above) for which revised budget reduced but actual expenditure was less than eighty <i>per cent</i> of the revised outlay	2.5.3 (v)	95
2.13	Detail of the plan schemes (₹ one crore and above) in which actual expenditure exceeded by twenty <i>per cent</i> or more of the revised outlay	2.5.3 (vi)	98
2.14	Detail of the plan schemes (₹ one crore and above) for which provision was made in approved outlay and revised estimates but the expenditure incurred was less than eighty <i>per cent</i> of the provision made	2.5.3 (vii)	99
2.15	Detail of the scheme for which revised Estimate enhanced but no expenditure incurred	2.5.3 (viii)	101
2.16	Detail of monthly/quarterly expenditure under Grant No.14 (Urban Development) during 2014-15	2.6.1(ii)	102
2.17	Head-wise details regarding persistent savings for the last three years	2.6.1 (iii)	103
2.18	Cases of rush of expenditure towards the end of the financial year 2014-15.	2.6.2 (iii)	104
2.19	Saving of more than ₹ one crore and 20 per cent of the budget provision during 2014-15 in Grant No. 27	2.6.2 (iv)	105
2.20	Details of schemes where Original Budget was provided but withdrawn through re-appropriation	2.6.2(vi)	106
3.1	Details of Utilisation Certificates due, received and outstanding as on 31 March 2015	3.1	108

Appendix	Description	Reference to	
		Paragraph	Page
3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	3.2	109
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	113
3.4	Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings	3.4	116
3.5	Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2015	3.5	117
3.6	Department/category wise details of cases of theft and misappropriation/loss of Government material	3.5	118
	GLOSSARY		
	Glossary of Terms		119
	Glossary of Abbreviations		121

PREFACE

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

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 2015. Information has been obtained from the Government of Haryana wherever necessary.

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

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2014-15 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 2015 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 2015. It provides an account of time series of receipts and disbursement, market borrowings, quality of expenditure, financial analysis of government expenditure and investment, debt sustainability and the fiscal imbalances.

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

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

Audit findings

Chapter I

Finances of the State Government

Revenue receipts of ₹ 40,799 crore during 2014-15 increased by ₹ 2,787 crore (7.33 *per cent*) over the previous year. Tax revenue (₹ 27,635 crore) for 2014-15 fell short by 9.41 *per cent* and non-tax revenue (₹ 4,613 crore) fell short by 75.50 *per cent* of the targets fixed by Thirteenth Finance Commission. Revenue Receipts of ₹ 1,520.54 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-14.

Revenue expenditure (₹ 49,118 crore) was 92 *per cent* of the total expenditure (₹ 53,677 crore) and the Non-Plan component (₹ 36,358 crore) was 74 *per cent* of revenue expenditure which was higher than the normative assessment of the Thirteenth Finance Commission (₹ 24,103 crore) and the projection of Fiscal Correction Path (₹ 35,210 crore). The four components of committed expenditure i.e. salary and wages, interest, pension and subsidies constituted 81 *per cent* of non-plan revenue expenditure.

Interest payments (₹ 6,928 crore) increased by 18.43 *per cent* during the year over 2013-14 and were higher than the projections made in the Fiscal Correction Path (₹ 5,800 crore) and the limit fixed by Thirteenth Finance Commission (₹ 6,113 crore) but was within the projections made in the Medium Term Fiscal Policy Statement (₹ 7,139 crore).

Fourteen projects of two departments which were scheduled to be completed between December 2012 and March 2015 were still incomplete (June 2015). 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 0.10 *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 2014-15, out of total investments of ₹ 140.09 crore, ₹ 66.94 crore were invested in equity shares of power companies.

Overall fiscal liabilities of the State were ₹ 88,446 crore as on 31 March 2015. Out of this, internal debt was ₹ 68,797 crore. Fiscal liabilities were 20.32 *per cent* of GSDP and 2.17 times of the revenue receipts.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹ 3,875 crore of 2013-14 to ₹ 8,319 crore in 2014-15. The trends in other fiscal parameters, i.e. fiscal and primary deficits which stood at ₹ 8,314 crore and ₹ 2,464 crore respectively in 2013-14 increased to ₹ 12,586 crore and ₹ 5,658 crore respectively in 2014-15.

Chapter II

Financial management and budgetary control:

During 2014-15, expenditure of ₹ 68,887.58 crore was incurred against total grants and appropriations of ₹ 86,832.00 crore. Overall savings of ₹ 17,944.42 crore were the result of saving of ₹ 18,350.77 crore in various grants and appropriation offset by excess expenditure of ₹ 406.35 crore in one grant which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 1,021.22 crore in grants relating to the period 2011-12 to 2013-14.

In 47 cases, ₹ 17,083.97 crore were surrendered at the end of the financial year. In twenty cases, ₹ 9,963.77 crore was surrendered including an excess surrender of ₹ 243.84 crore than actual savings indicating inadequate budgetary control in these departments. Further, out of savings of ₹ 4,507.64 crore in 18 cases, savings of ₹ 1,374.37 crore were not surrendered. There were both instances of inadequate provision of funds and unnecessary or excessive re-appropriations.

Expenditure of ₹ 1,011.04 crore (56 *per cent*) in 11 major heads under 11 grants was incurred during the month of March 2015 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 2014-15 was only ₹ 17,597 crore (79.59 *per cent*) against the assessed amount of ₹ 22,110 crore. No expenditure incurred in 16 schemes with approved plan outlay of ₹ 219.54 crore and in 40 schemes expenditure of ₹ 382.28 crore was incurred against the approved outlay of ₹ 1,075.40 crore.

Chapter III

Financial Reporting:

1,270 Utilization certificates in respect of loans and grants of ₹ 5,085.56 crore provided by various departments were in arrear as on 31 March 2015. 186 annual accounts of 63 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2015. Out of 29 autonomous bodies, whose audit has been entrusted to the CAG by the State, four had delayed in submission of their annual accounts for more than five years.

State Government reported 120 cases of misappropriation, defalcation, etc involving Government money amounting to ₹ 1.50 crore on which final action was pending as of June 2015. Out of these 109 cases were more than five years old.

During 2014-15, 15.70 *per cent* of total expenditure and 5.75 *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 2014-15 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 the national capital. It is the 20th largest State in terms of geographical area (44,212 sq km) and 17th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a decadal growth of 19.9 *per cent*. The percentage of population below the poverty line was 12.5 which is lower than the all-India average of 29.50. The State's Gross State Domestic Product (GSDP) in 2014-15 at current prices was ₹ 4,35,310 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.55 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2014-15 is ₹ 1,47,076¹.

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	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP (₹ in crore)	72,48,860	83,91,691	93,88,876	104,72,807	NA
Growth rate of GDP (Percentage)	18.66	15.77	11.88	11.54	NA
State's GSDP (₹ in crore)	2,60,621	2,98,688	3,41,351	3,88,917	4,35,310
Growth rate of GSDP (Percentage)	16.56	14.61	14.28	13.93	11.93

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

¹ Source: Directorate of Economic and Statistical Analysis, Haryana

1.1.1 Summary of Fiscal Transactions

The summary of the State Government's fiscal transactions during the current year (2014-15) *vis-à-vis* the previous year (2013-14) is given below.

Table 1.1: Summary of Fiscal operations in 2014-15**(₹ in crore)**

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non Plan	Plan	Total
Section-A: Revenue							
Revenue receipts	38,012.08	40,798.66	Revenue expenditure	41,887.10	36,357.52	12,760.35	49,117.87
Tax revenue	25,566.60	27,634.57	General Services	13,597.31	16,658.80	105.93	16,764.73
Non-tax revenue	4,975.06	4,613.12	Social Services	15,413.41	9,199.59	9,920.96	19,120.55
Share of Union Taxes/ Duties	3,343.24	3,548.09	Economic Services	12,740.20	10,354.54	2,733.46	13,088.00
Grants from Government of India	4,127.18	5,002.88	Grants-in-aid and Contributions	136.18	144.59	--	144.59
Section-B: Capital and others							
Misc. Capital Receipts	9.89	18.74	Capital Outlay	3,934.60	(-)1,121.09	4,836.62	3,715.53
Recoveries of Loans and Advances	261.85	272.82	Loans and Advances disbursed	775.61	296.29	546.58	842.87
Public Debt receipts	17,604.16	18,858.75	Repayment of Public Debt	7,968.47			8,227.41
Contingency Fund	—	—	Contingency Fund	—			—
Public Account receipts	26,548.06	28,064.30	Public Account disbursements	24,560.19			25,609.25
Opening Cash Balance	2697.11	6,007.18	Closing Cash Balance	6,007.18			6,507.52
Total	85,133.15	94,020.45	Total	85,133.15			94,020.45

(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 2014-15 over the previous year:

- Revenue receipts increased by ₹ 2,786.58 crore (7.33 *per cent*) as a result of increase in tax revenue by ₹ 2,067.97 crore (8.09 *per cent*), in share of Union taxes and duties from the Government of India (GOI) by ₹ 204.85 crore (6.13 *per cent*) and in Grants-in-aid from GOI by ₹ 875.70 crore (21.22 *per cent*). However, non-tax revenue decreased by ₹ 361.94 crore (7.28 *per cent*) from 2013-14. The State's own tax revenue of ₹ 27,634.57 crore fell short by 14.19 *per cent*, 9.02 *per cent* and 9.41 *per cent* of targets fixed under Fiscal Correction Path (FCP) (₹ 32,205 crore), projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 30,375 crore) and target fixed by Thirteenth Finance Commission (ThFC) (₹ 30,507 crore) respectively. The non-tax revenue (₹ 4,613 crore) fell short by 75.50 *per cent*, 13.45 *per cent* and 21.37 *per cent* of the target fixed by ThFC

(₹ 18,830 crore), projection made in FCP (₹ 5,330 crore) and MTFPS (₹ 5,867 crore) respectively for the year 2014-15 (*Appendix 1.6*).

- Revenue expenditure increased by ₹ 7,231 crore (17.26 *per cent*) as a result of increase in expenditure on ‘General Services’ (₹ 3,167 crore), ‘Social Services’ (₹ 3,707 crore) and ‘Economic Services’ (₹ 348 crore). The Non-Plan Revenue expenditure (NPRE) (₹36,358 crore) was higher by 50.84 *per cent* against the normative assessment in ThFC (₹ 24,103 crore) (*Appendix 1.6*).
- Capital expenditure decreased by ₹ 219.07 crore (5.57 *per cent*) mainly on account of decrease in expenditure on ‘economic services’ due to receipt of ₹ 1,127.25 crore from GOI under Major Head “4408 - Capital outlay on Food Storage and Warehousing”.
- Recovery of loans and advances increased by ₹ 10.97 crore (4.19 *per cent*) during 2014-15.
- Net Public account receipts increased from ₹ 19,87.87 crore in 2013-14 to ₹ 2,455.05 crore in 2014-15.
- The cash balance of ₹ 6,507.52 crore at the close of 2014-15 increased by ₹ 500.34 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 22.4 *per cent* in 2010-11, 22.6 *per cent* in 2011-12, 22.7 *per cent* in 2012-13, 22.8 *per cent* in 2013-14 and 22.9 *per cent* in 2014-15.

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	2014-15						
	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	(-) 5013	(-) 5013	(-) 8319	-	(-) 3,306 (65.95 per cent)	(-) 3,306 (65.95 per cent)
Fiscal Deficit/GSDP (In per cent)	3	2.50	2.54	2.89	(-) 3.66	15.60	13.78
Ratio of total outstanding debt to GSDP (In per cent)	22.9	18.24	18.24	16.29	(-) 28.86	(-) 10.69	(-) 10.69

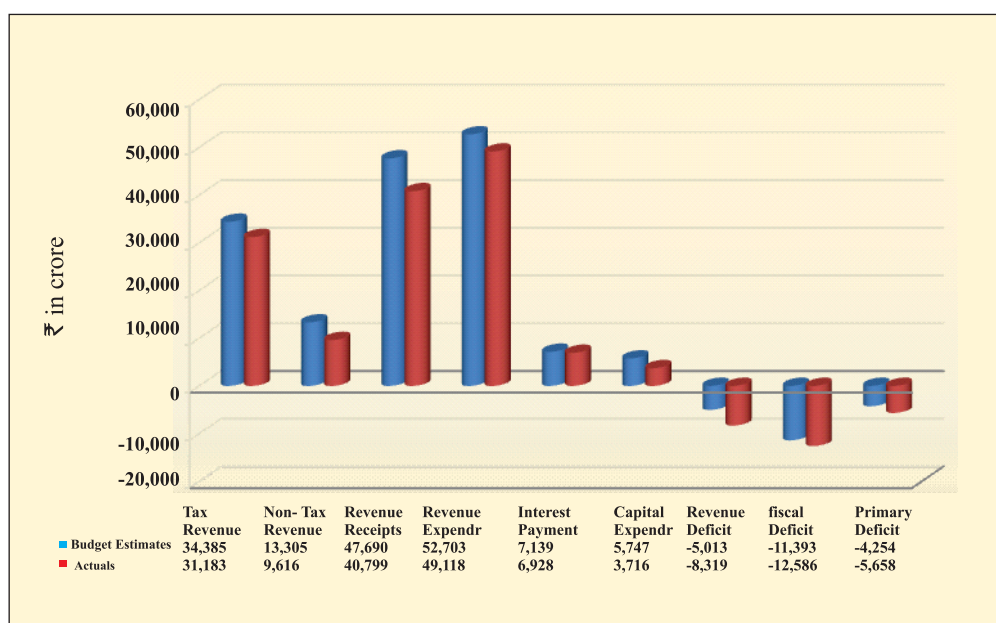
The revenue deficit (₹ 8319 crore) for the year 2014-15 was higher than the projection made in budget and MTFPS and fiscal deficit was 2.89 *per cent* of GSDP against the target of three, 2.50 and 2.54 *per cent* set out in FRBM, Budget and MTFPS respectively.

The total outstanding debt projected at 22.9 *per cent* of GSDP as per FRBM Act and 18.24 *per cent* as per budget and MTFPS targets for the year 2014-15 was within limit at 16.29 *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 2014-15



As against the targeted revenue receipt of ₹ 47,690 crore, the actual revenue receipts were ₹ 40,799 crore (86 *per cent*). The collection under non-tax receipts was only ₹ 9,616 crore (72 *per cent*) against the anticipated receipt of ₹ 13,305 crore mainly due to lesser Grants-in-Aid receipt from GOI which was only ₹ 5,003 crore (67 *per cent*) against the anticipation of ₹ 7,439 crore. The actual revenue expenditure (₹ 49,118 crore) was within the budget provision of ₹ 52,703 crore. The interest payments (₹ 6,928 crore) were kept within estimated projection (₹ 7,139 crore) and the capital expenditure were ₹ 3,716 crore against the budget estimate of ₹ 5,747 crore. The Government could not maintain the estimated revenue deficit (₹ 5,013 crore), as this increased to ₹ 8,319 crore. The actual fiscal and primary deficits were also more than the anticipation.

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 2014-15

(₹ in crore)

Sr. No.	Scheme	Budget Estimate	Actual Expenditure
1.	Indira Gandhi Priyadarshini Vivah Shagun Yojana	65.71	65.71
2.	Ladli – Social security pension scheme for families having only girl/girls child	27.18	27.18
3.	Widow pension	572.93	572.93
4.	Insurance of anganwari workers/ helpers	2.00	2.00
5.	Apni beti apna dhan (Ladli)	35.79	35.79
6.	Adolescent girls scheme	0.60	0.60
7.	Protection of women from domestic violence - setting up of cells	1.08	1.08
8.	Home cum training centres for destitute women and widows	1.52	1.52
9.	Pension to aged, physically handicapped and destitute women and widows	14.28	14.28
10.	Rajiv Gandhi scheme for empowerment of adolescent girls	1.29	1.29
11.	Scheme for Beti Bachao Beti Padhao	2.23	2.23

(Source : State budget 2014-15 and detailed Appropriation Accounts for 2014-15)

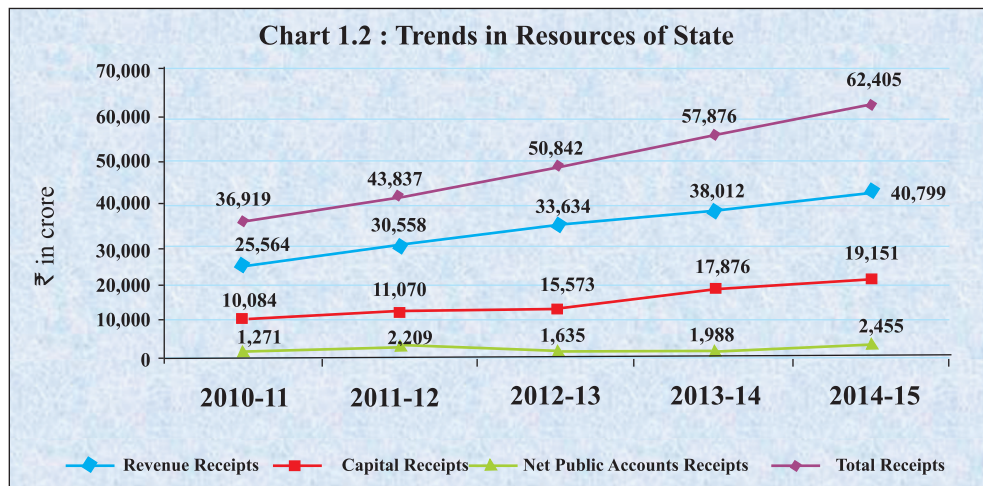
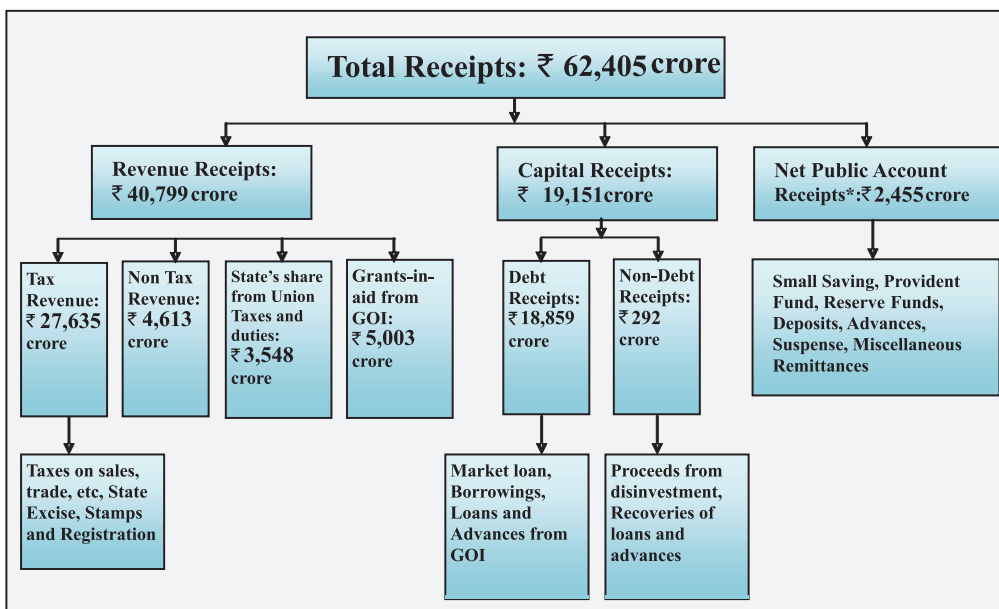
1.2 Resources of the State

1.2.1 Resources of the State as per Finance Accounts 2014-15

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

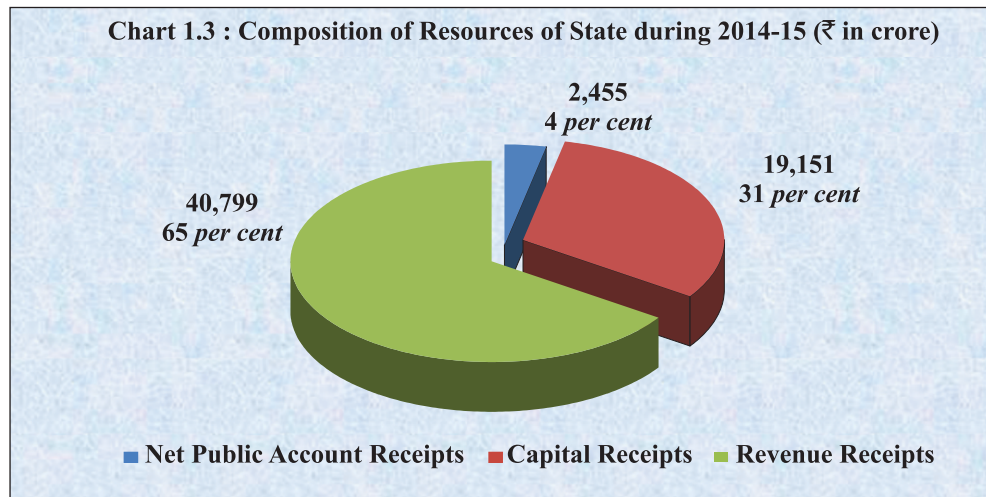
financial institutions/commercial banks) and loans and advances from GOI as well as accruals from Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2010-15, 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)

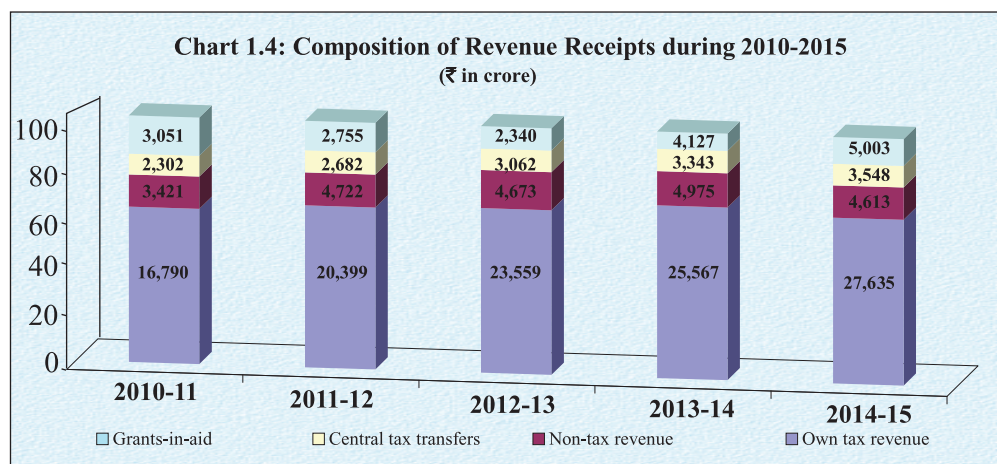
* Net Public Account Receipts (₹ 2,455 crore) = Public Account Receipts (₹ 28,064 crore) less Public Accounts Disbursements (₹ 25,609 crore)



The total receipts of the Government increased by ₹ 25,486 crore, (69.03 *per cent*) from ₹ 36,919 crore in 2010-11 to ₹ 62,405 crore in 2014-15. Revenue receipts increased by ₹ 15,235 crore (59.60 *per cent*), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 9,067 crore (89.91 *per cent*) and Net Public Account receipts increased by ₹ 1,184 crore (93.15 *per cent*) during the same period. The share of revenue receipts in the total receipts decreased from 69.2 *per cent* in 2010-11 to 65.4 *per cent* in 2014-15. The share of net Public Accounts receipts increased from 3.4 to 3.9 *per cent* whereas the share of capital receipts including debt increased from 27.3 *per cent* to 30.7 *per cent* during 2010-15.

1.3 Revenue Receipts

Statement 14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2010-15 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 59.60 *per cent* during the period from 2010-11 to 2014-15. The State's own revenue increased by 59.56 *per cent*, the grants-in-aid from GOI increased by 63.98 *per cent* and the central tax transfers increased by 54.13 *per cent* during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue at 79 *per cent* was equal in 2010-11 and 2014-15. The share of grants-in-aid from GOI increased from 11.9 *per cent* in 2010-11 to 12.3 *per cent* in 2014-15.

During 2005-06 to 2013-14, the compound annual growth rate (CAGR) of revenue receipts at 13.45 *per cent* was lower than the growth rate of general category States (15.76 *per cent*). This growth rate over the previous year at 7.33 *per cent* was lower than the growth rate of 16.10 *per cent* in general category States (*Appendix 1.1*). The trends in revenue receipts relative to GSDP are given in **Table 1.4**.

Table 1.4: Trends in Revenue Receipts relative to GSDP

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (RR) (₹ in crore)	25,564	30,558	33,634	38,012	40,799
Rate of growth of RR (<i>per cent</i>)	21.77	19.54	10.07	13.02	7.33
R R/GSDP (<i>per cent</i>)	9.81	10.23	9.85	9.77	9.37
Buoyancy Ratios					
Revenue Buoyancy with respect to GSDP	1.315	1.337	0.705	0.934	0.614
State's Own Tax Buoyancy with respect to GSDP	1.631	1.471	1.085	0.612	0.678
Revenue Buoyancy with reference to State's own taxes	0.806	0.909	0.650	1.527	0.906
State's GSDP (₹ in crore)	2,60,621	2,98,688	3,41,351	3,88,917	4,35,310
Growth rate of GSDP (Percentage)	16.56	14.61	14.28	13.93	11.93

The growth rate of revenue receipts which was 21.77 *per cent* in 2010-11 decreased to 7.33 *per cent* in 2014-15. The revenue buoyancy with reference to own tax revenue increased from 0.806 in 2010-11 to 1.527 in 2013-14 then declined to 0.906 in 2014-15.

1.3.1 State's Own Resources

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

The State's actual tax and non tax receipts for the year 2014-15 vis-a-vis assessment made by ThFC and MTFPS are given in the **Table 1.5**.

Table 1.5 : 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	30,507	30,375	30,375	27,635	(-) 9.41	(-) 9.02	(-) 9.02
Non tax revenue	18,830	5,867	5,867	4,613	(-) 75.50	(-) 21.37	(-) 21.37

The actual collection under State's own tax revenue fell short by 9.41 *per cent* of the projections made by ThFC and 9.02 *per cent* of budget estimates and MTFPS projection. The actual receipts under non-tax revenue fell short by 75.50 *per cent* of the projections made by ThFC and 21.37 *per cent* of budget estimates and MTFPS.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.6** which also depicts the trends in various components of own tax revenue of the State during 2010-15.

Table 1.6: Components of State's own resources

	(₹ in crore)				
Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on sales, trades, etc.	11,082.01 (23)	13,383.69 (21)	15,376.58 (15)	16,774.33 (9)	18,993.25 (13)
State excise	2,365.81 (15)	2,831.89 (20)	3,236.48 (14)	3,697.35 (14)	3,470.45 (-6)
Taxes on vehicles	457.36 (65)	740.15 (62)	887.30 (20)	1,094.86 (23)	1,191.50 (9)
Stamp duty and Registration fees	2,319.28 (79)	2,793.00 (20)	3,326.25 (19)	3,202.48 (-4)	3,108.70 (-3)
Land revenue	10.02 (6)	10.95 (9)	12.98 (19)	12.42 (-4)	15.28 (23)
Taxes on goods and passengers	387.14 (-1)	429.32 (11)	470.76 (10)	497.45 (6)	527.07 (6)
Other taxes ²	168.75 (3)	210.46 (31)	248.67 (18)	287.71 (16)	328.32 (14)
Total	16,790.37 (27)	20,399.46 (21)	23,559.02 (15)	25,566.60 (9)	27,634.57 (8)

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

(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹ 10,844.20 crore (64.59 *per cent*) during 2010-15. All the major taxes and duties recorded increase in the tax revenue except decrease in State excise and Stamp duty and registration during 2014-15. Highest increase was noticed under land revenue which increased from 6 *per cent* in 2010-11 to 23 *per cent* in 2014-15.

During 2005-06 to 2013-14, the CAGR of tax revenue was 13.82 *per cent* which was more than growth rate of general category States (15.32 *per cent*). This growth rate over the previous year at 8.09 *per cent* was lower than the growth rate of 10.51 *per cent* in general category States (**Appendix 1.1**). The State's own tax revenue was less than the projections made by the Government in its FCP (₹ 32,205 crore) and the projection in MTFPS (₹ 30,375 crore).

Cost of tax collection

The collection of major taxes, expenditure incurred on their collection and the percentage of such expenditure to collection during the years 2012-13 to 2014-15 are given in **Table 1.7** which shows that cost of collection is less in the State than the All India Average.

²

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

Table 1.7: Cost of collection of taxes

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Taxes on Sales, trades, etc.	2012-13	15,376.58	95.85	0.62	0.73
	2013-14	16,774.33	101.42	0.60	0.88
	2014-15	18,993.25	118.98	0.63	NA
Taxes on Vehicles	2012-13	887.29	14.39	1.62	4.17
	2013-14	1094.86	13.92	1.27	6.25
	2014-15	1191.50	16.76	1.41	NA
State Excise	2012-13	3,236.49	23.87	0.74	2.96
	2013-14	3,697.35	25.38	0.69	1.81
	2014-15	3,470.45	28.88	0.83	NA
Stamp and Registration	2012-13	3,326.25	11.7	0.35	3.25
	2013-14	3,202.48	9.62	0.30	3.37
	2014-15	3,108.70	10.37	0.33	NA

(Source: Finance Accounts for the respective years)

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2010-15) given in **Table 1.8** depicts the trends in various components of non-tax revenue of the State during 2010-15.

Table 1.8: Growth of non-tax revenue during 2010-15

(₹ in crore)

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15
Interest receipts	689.34 (3)	864.96 (25)	1,058.21 (22)	1,090.71 (3)	933.59 (-14)
Dividends and Profits	2.48 (-74)	1.64 (-34)	7.05 (330)	6.49 (-8)	5.80 (-11)
Other non-tax receipts	2,729.11 (32)	3,855.05 (41)	3,607.89 (-6)	3,877.86 (7)	3,673.73 (-5)
a) Major and medium Irrigation	202	583	139	95	129
b) Road Transport	762	853	1,000	1,098	1,235
c) Urban Development	975	1039	991	1,105	861
d) Education	270	296	385	319	564
e) Non-ferrous mining and metallurgical industries	83	76	76	79	43
Total	3,420.93 (25)	4,721.65 (38)	4,673.15 (-1)	4,975.06 (6)	4,613.12 (-7)

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

(Source: Finance Accounts for the respective years)

The actual receipts under non-tax revenue increased by ₹ 1,192 crore (34.84 per cent) during 2010-15. Non Tax revenue (₹ 4,613 crore) constituted 11.31 per cent of the revenue receipt during 2014-15 registering a decrease of ₹ 362 crore (7.27 per cent) over the previous year.

Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare Board has been constituted. As per accounts of the Board the total funds available with the Board as on 31 March 2014 is ₹ 1,410.43 crore. The Board spent only ₹ 12.26 crore on labour welfare schemes during 2013-14.

1.3.2 Grants in aid from GOI

The grants-in-aid from GOI increased by ₹ 875.70 crore in 2014-15 over the previous year as shown in **Table 1.9**.

Table 1.9: Grants-in-aid received from GOI

(₹ in crore)					
Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	1,765.98 (9)	1,246.51 (-29)	851.62 (-32)	2,256.17 (165)	1,723.20 (-24)
Grants for State Plan Schemes	749.74 (-19)	674.54 (-10)	727.75 (8)	856.66 (18)	2,815.36 (229)
Grants for Central Plan Schemes	87.79 (73)	50.79 (-42)	44.32 (-13)	62.99 (42)	24.57 (-61)
Grants for Centrally Sponsored Schemes	447.11 (-33)	783.09 (75)	715.56 (-9)	951.36 (33)	439.75 (-54)
Total	3,050.62 (-6)	2,754.93 (-10)	2,339.25 (-15)	4,127.18 (76)	5,002.88 (21)

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

(Source: Finance Accounts for respective years.)

In addition to above, GOI had been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GOI decided to route these funds through State Budget from 2014-15 onwards. However, during 2014-15 the GOI transferred ₹ 1,285.01 crore³ directly to various implementing agencies/Non-Governmental Organizations of the State.

1.3.3 Central tax transfers

Central tax transfers increased from ₹ 3,343 crore in 2013-14 to ₹ 3,548 crore in 2014-15 as given in **Table 1.10**.

Table 1.10 : Central tax transfers during 2013-14 and 2014-15

(₹ in crore)				
Name of Tax	Recommendation of ThFC	Actuals for 2013-14	Actuals for 2014-15	Variation
Corporation Tax	32 <i>per cent</i> of the sharable amount of Central taxes to states	1,124.46	1,239.11	114.65
Income Tax		740.43	884.86	144.43
Wealth Tax		3.08	3.35	0.27
Customs		545.53	573.87	28.34
Union Excise Duty		385.30	324.04	(-) 61.26
Service Tax		544.44	522.86	(-) 21.58
Total		3,343.24	3,548.09	204.85

(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 2014-15 (₹ 3,548.09 crore) was less than the projections made in the estimate (₹ 4,009.96 crore) by ₹ 461.87 crore.

³ Appendix VI of Finance Accounts of 2014-15

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

Article 266(1) of the Constitution of India provides that all revenues received by the State Government, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans shall form one Consolidated Fund to be entitled "the Consolidated Fund of the State". The ThFC 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 (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation, construction of godowns, etc.

During 2011-14 the receipts under the fund were ₹ 1,520.54 crore and expenditure incurred was ₹ 1,529.82 crore. The matter was referred to Finance Department (June 2015); their reply was awaited (August 2015).

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 Optimization of Thirteenth Finance Commission Grants

The budget allocation made for fulfillment of Thirteenth Finance Commission recommendation viz-a-viz actual expenditure incurred during the period 2010-2015 are given in **table 1.11**.

Table 1.11 : Budget allocation and actual expenditure against recommendations of 13th Finance Commission during 2010-15

(₹ in crore)

Department	Budget	Actual Expenditure	Percentage of expenditure over budget
General Sector	2,115.91	1,056.28	49.92
Economic and Statistical Analysis	14.40	2.69	18.68
Treasury and Accounts	10.00	1.52	15.20
Justice	247.00	40.98	16.59
Police (Training)	115.00	90.00	78.26
Revenue and Disaster Management	1,729.51	921.09	53.26
Social Sector	3,024.19	2,422.40	80.10
Development and Panchayat	1,193.33	1,070.97	89.75
Urban Local Bodies	654.41	465.39	71.12
Industrial Training Department	140.39	92.73	66.05
Elementary Education	229.00	229.00	100.00
Public Health Engineering	482.62	291.01	60.30
Health	324.44	273.30	84.24
Economic Sector	555.80	213.91	38.49
Forestry and Wildlife	13.20	13.20	100.00
Electronics and Information Technology	32.10	3.21	10.00
Science and Technology	31.50	10.50	33.33
Public Works	267.00	134.00	50.19
Irrigation	212.00	53.00	25.00
Total	5,695.90	3,692.59	64.83

(Source: Figures obtained from Finance Department of Haryana)

Against the budget provision of ₹ 5,695.90 crore during the period 2010-15, an expenditure of ₹ 3692.59 crore (64.83 *per cent*) was incurred. The percentage of expenditure to the budget provision in Social Sector schemes was relatively satisfactory at 80 *per cent* while it was 50 *per cent* in General Sector Schemes and only 38 *per cent* in Economic Sector Schemes.

In social sector, the shortfall was mainly under Public Health Engineering, Industrial Training, Health and Urban Local Bodies where expenditure was only 60, 66 and 71 *per cent* respectively of budget provision. In General Sector, the expenditure was less than 20 *per cent* in all schemes except Revenue and Disaster Management Department and Police (Training). It was noticed that the State Government had contributed only ₹ 921.09 crore (53 *per cent*) in the State Disaster Response Fund against the budget allocation of ₹ 1,729.51 crore. The overall expenditure under Economic Sector schemes was only 38.49 *per cent* with only the Forest Department having spent the full budgeted amount of ₹ 13.20 crore. The expenditure under Electronics and Information Technology, Science and Technology and Irrigation Departments was only 10, 33 and 25 *per cent* respectively against the budget provision.

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 (2010-15) are detailed in **Table 1.12**.

Table 1.12 : Trends in growth and composition of receipts

(₹ in crore)

Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts (CR)	10,083.78	11,070.19	15,573.73	17,875.90	19,150.31
Miscellaneous Capital Receipts	8	9.24	10.81	9.89	18.74
Recovery of Loans and Advances	233.05	294.12	349.38	261.85	272.82
Public Debt Receipts	9,842.73	10,766.83	15,213.54	17,604.16	18,858.75
Rate of growth over the previous year (per cent)					
Of debt capital receipts	16	9	41	16	7
Of non-debt capital receipts	8	26	19	(-) 25	7
Of GSDP	16.56	14.61	14.28	13.93	11.93
of Capital Receipts	16	10	41	15	7

(Source: Finance Accounts of respective years)

1.4.1 Proceeds from disinvestment

During the year 2014-15 net proceeds from capital disinvestment of 16 Cooperative Banks and Societies were ₹ 18.74 crore which is 89 *per cent* more than the previous year (₹ 9.89 crore).

1.4.2 Recoveries of loans and advances

During the year loans and advances amounting to ₹ 272.82 crore were recovered. Out of this, ₹ 217.65 crore were repaid by Government servants. Out of total outstanding amount of ₹ 4,002.24 crore as on 31 March 2014 only ₹ 55.17 crore had been recovered from other institutions which showed poor efforts of State Government for recovery of outstanding loans.

The outstanding loans against Co-operative Sugar Mills were ₹ 1,028.90 crore as on 31 March 2014. During the year 2014-15 the State Government disbursed ₹ 190 crore, total repayment received against these loans was ₹ six crore only. The loans of ₹ 1,212.90 crore were outstanding against these Co-operative Sugar Mills. The Government had disbursed loans to these sugar mills with conditions that the loan would be repaid in five years in equal instalments after twelve months of sanction with nine per cent per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. Thus the loans of ₹ 190 crore were sanctioned/dispensed to sugar mills without ensuring the fulfillment of conditions of earlier loans. Besides the principal, interest of ₹ 162.43 crore had also been accrued against these sugar mills as on 31 March 2015. On being pointed out by Audit, the Registrar, Co-operative Societies intimated (August 2015) that subsequent loans were disbursed to provide assistance from Government to ensure timely payment of cane arrears to cane growers. The reply was not tenable as the

sanctions specified that further loans would be released only after ensuring recovery of earlier loans.

1.4.3 Debt receipts from internal sources

An amount of ₹ 18,727.99 crore was received as internal debt receipts during 2014-15 which was ₹ 1,465.30 crore (8.49 *per cent*) more than previous year. Loans of ₹ 13,200 crore as market loans, ₹ 4,276.68 crore from financial institutions and banks and ₹ 1,251.31 crore from National Small Savings Funds were raised during 2014-15.

1.4.4 Loans and Advances from GOI

Total loans and Advances from GOI decreased by ₹ 22.98 crore from ₹ 2,150.81 crore in 2013-14 to ₹ 2,127.83 crore in 2014-15. The loans of ₹ 130.76 crore were received from GOI and repayment of ₹ 153.74 crore was made during the year.

1.5 Public Accounts Receipts

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

Table 1.13 : Trends in public accounts receipts and disbursements during 2013-14 and 2014-15

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Accounts		Excess of receipts over disbursements	
	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15
a. Small Savings, Provident Fund etc.	2,498.81	2,747.69	1,777.82	1,706.64	720.99	1,041.05
b. Reserve Fund	511.50	1,257.10	60.20	247.79	451.30	1,009.31
c. Deposits	15,621.07	17,064.80	14,534.64	16,593.45	1,086.43	471.35
d. Advances	24.43	27.02	24.43	26.95	--	0.07
e. Suspense and Miscellaneous	371.03	453.48	641.64	506.32	(-) 270.61	(-) 52.84
f. Remittances	7,521.22	6,514.21	7,521.46	6,528.10	(-) 0.24	(-) 13.89
Total	26,548.06	28,064.30	24,560.19	25,609.25	1,987.87	2,455.05

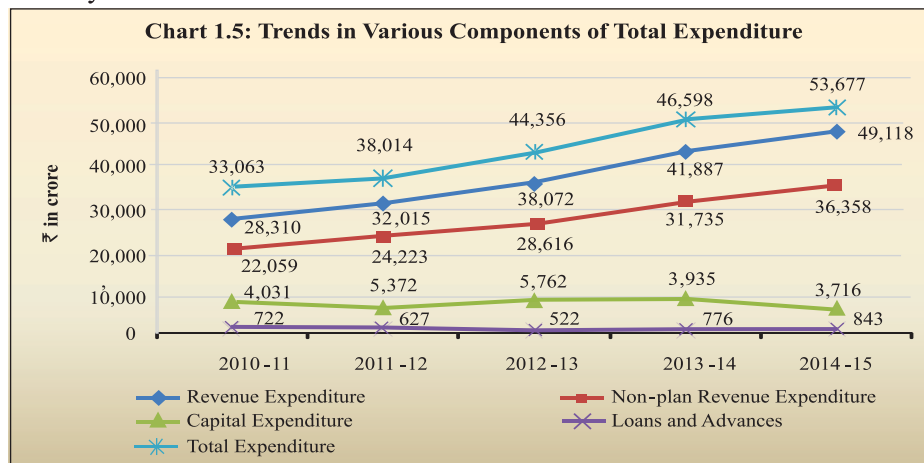
(Source: Finance accounts of respective years)

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.

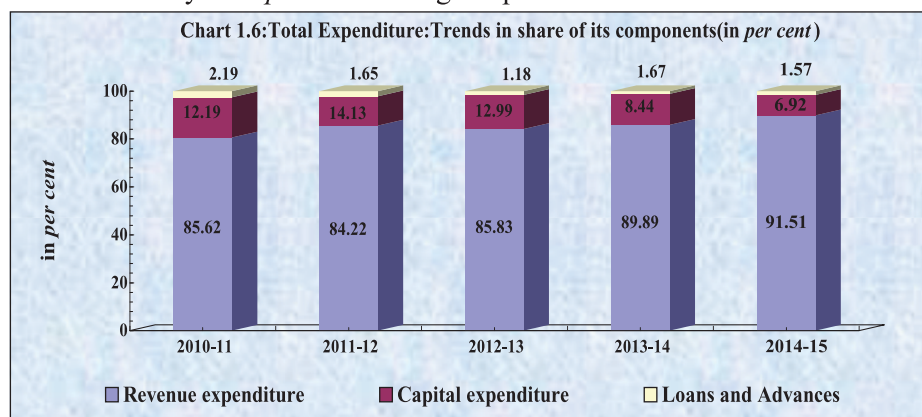
1.6.1 Growth and Composition of Expenditure

Chart 1.5 presents the trends in total expenditure over a period of the last five years (2010-15) 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 2010-11 to 2014-15.



(Source: Finance accounts of respective years)

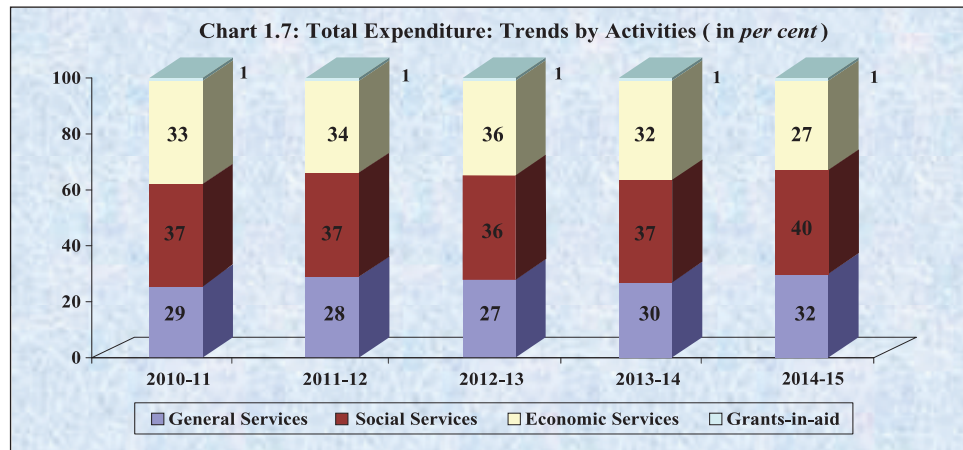
Total expenditure increased by 62.3 per cent over a period of five years (2010-15). It increased by 15.2 per cent over the previous year. The share of Plan and Non Plan expenditure was in the ratio of 34 per cent and 66 per cent. During this period, revenue expenditure increased by 73.5 per cent and capital expenditure decreased by 7.8 per cent. Disbursement of Loans and advance also increased by 16.8 per cent during the period from 2010-11 to 2014-15.



(Source: Finance Accounts of respective years)

The Share of revenue expenditure in total expenditure increased from 85.62 per cent in 2010-11 to 91.51 per cent in 2014-15, while the share of capital expenditure in total expenditure decreased from 12.19 per cent in 2010-11 to 6.92 per cent in 2014-15 which is an area of concern. Also the share of Loans and Advances disbursed decreased from 2.19 per cent in 2010-11 to 1.57 per cent in 2014-15. The ratio of NPRE to total expenditure increased from 66.72

per cent in 2010-11 to 67.73 per cent in 2014-15. The ratio of NPRE to GSDP decreased from 8.46 per cent in 2010-11 to 8.35 per cent in 2014-15.



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 29 and 37 per cent in 2010-11 to 32 and 40 per cent in 2014-15 respectively, the share of economic services decreased from 33 per cent in 2010-11 to 27 per cent in 2014-15 while the share of grants-in-aid remained same at the level of just one per cent for the same period. The combined share of social and economic services which represented development expenditure also decreased from 70 per cent in 2010-11 to 67 per cent in 2014-15.

1.6.2 Revenue expenditure

Table 1.14 presents the growth of revenue expenditure over five years (2010-15):

Table 1.14 : Growth of Revenue Expenditure

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue expenditure	28,310	32,015	38,072	41,887	49,118
Growth rate (per cent)	12	13	19	10	17
Percentage to GSDP	11	11	11	11	11
Non-plan Revenue expenditure (NPRE)	22,059	24,223	28,616	31,735	36,358
Percentage of NPRE to revenue expenditure	78	76	75	76	74

Revenue expenditure during 2010-15 increased by ₹ 20,808 crore (73.5 per cent) with the growth rate ranging from 12 to 19 per cent but its percentage to GSDP remained almost constant at 11 during the same period.

Revenue expenditure increased by 17.26 per cent from ₹ 41,887 crore in 2013-14 to ₹ 49,118 crore in 2014-15. Expenditure on general services increased by ₹ 3,168 crore on account of more expenditure mainly on pensions (₹ 432.65 crore) and interest payments (₹ 1,078.50 crore). The expenditure

on social services also increased by ₹ 3,706 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 1,919.68 crore), health and family welfare (₹ 471.21 crore) and social welfare and nutrition (₹ 1,167.74 crore). Expenditure on economic services increased only by ₹ 348 crore. The break-up of revenue expenditure into NPRE (74 *per cent*) and Plan revenue expenditure (PRE) (26 *per cent*) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 7,230.77 crore in revenue expenditure comprised of ₹ 4,622.51 crore and ₹ 2,608.26 crore in NPRE and PRE respectively.

The NPRE in 2014-15 at ₹ 36,357.52 crore was higher than the normative assessment of ThFC (₹ 24,102.58 crore), projection made in FCP (₹ 35,210 crore) but slightly less than projection of the Government made in its MTFPS (₹ 36,777.53 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 2010-15.

Table 1.15 : Components of committed expenditure

(₹ in crore)

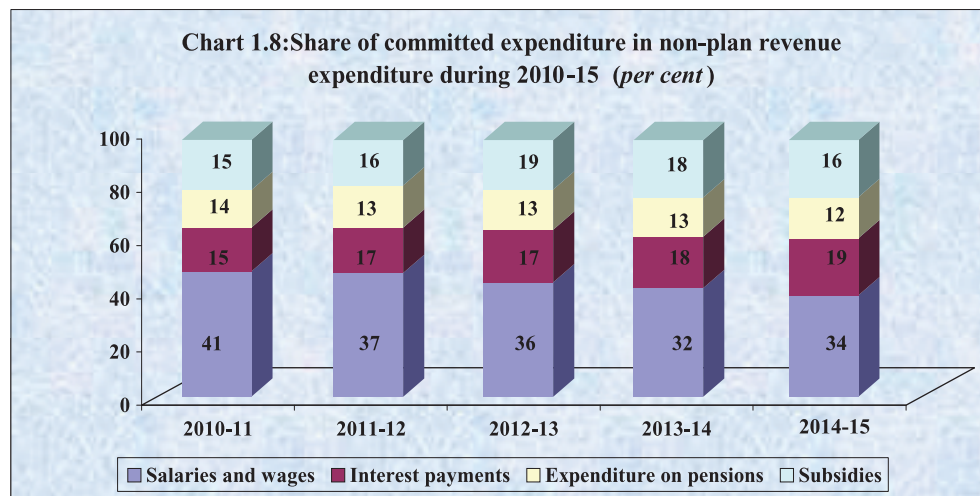
Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimate	Actual
Salaries and wages, Of which	9809 (38)	9,960 (33)	11,464 (34)	11,816 (31)	14,510	14,359* (35)
Non-Plan Head	8,974	9,070	10,280	10,374	12,592	12,250
Plan Head**	835	890	1,184	1,442	1,918	2,109
Interest Payments	3,319 (13)	4,001 (13)	4,744 (14)	5,850 (15)	7,015	6,928 (17)
Expenditure on Pensions	3,094 (12)	3,204 (10)	3,636 (11)	4,169 (11)	4,602	4,602 (11)
Subsidies	3,285 (13)	3,853 (13)	5,454 (16)	5,681 (15)	5,695	5,693 (14)
Total	19,507	21,018	25,298	27,516	31,822	31,582

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

Note: Figures in parentheses indicate percentage to revenue receipts.

* Includes wages of ₹ 203.53 crore.

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



The total expenditure (₹ 25,686 crore) on salary, interest and pension payments was higher by ₹ 3,006 crore (13.25 *per cent*) than the projections by the Government in its FCP (₹ 22,680 crore) and consumed 63 *per cent* of the revenue receipts against 35 *per cent* projected in the ThFC. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 81 *per cent* of the NPPE during 2014-15.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 14,359 crore) increased by 46.39 *per cent* during the period from 2010-11 to 2014-15. During 2005-06 to 2013-14 the CAGR of expenditure on salaries and wages was 14.88 *per cent* which was higher in General Category States (15.23 *per cent*). This growth rate over the previous year at 21.52 *per cent* was higher than the growth rate of 11.75 *per cent* in general category States (*Appendix 1.1*). The expenditure on salaries (₹ 14,156 crore) was higher than the projections under State's own FCP (₹ 12,310 crore), assessment by ThFC (₹ 8,148 crore) but was below the projections made in MTFPS (₹ 14,737 crore) (*Appendix 1.6*).

Interest payment

Interest payments (₹ 6,928 crore) increased by 108.74 *per cent* over a period of five year (2010-15). During 2014-15, there was an increase of ₹ 1,078 crore (18.43 *per cent*) over the previous year. The percentage of interest payments to revenue receipts increased from 12.98 *per cent* in 2010-11 to 16.98 *per cent* in 2014-15. Interest payments during 2014-15 were higher than the projections made by the State in its FCP (₹ 5,800 crore) and the assessment made by ThFC (₹ 6,113 crore) but was within the projections in the MTFPS (₹ 7,139 crore) (*Appendix 1.6*).

Subsidies

Payment on subsidies increased by ₹ 2,408 crore (73.3 *per cent*) from ₹ 3,285 crore in 2010-11 to ₹ 5,693 crore in 2014-15, which was 13.95 *per cent* of the

revenue receipts. Out of the total subsidies of ₹ 5,693 crore, ₹ 5,238 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 (₹ 4,420 crore) and MTFPS (₹ 4,495 crore) (*Appendix 1.6*).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Some implicit subsidies extended during 2014-15 are detailed in the **Table 1.16**.

Table 1.16 : Details of some of the implicit subsidy

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate		Expenditure
		Original	Revised	
1.	Scheme for managing the micro nutrients deficiency in soil	4.00	0.09	0.09
2.	Scheme for promotion of crops diversification	8.00	4.30	4.30
3.	National project on management of soil health and fertility	2.00	0.37	0.37
4.	Scheme for providing assistance on adoption of water saving technology	10.00	8.32	8.32
5.	Scheme for integrated horticulture development in Haryana	7.50	6.25	6.25
6.	Scheme for promotion of advanced international technology in horticulture sector	7.00	5.50	5.50
7.	Micro irrigation	46.49	28.54	28.54
8.	Scheme for establishment of hi-tech dairy units	4.00	4.85	4.85
9.	Rebate on rate of interest on short term loan advanced by co-operative banks	32.16	15.16	15.16
10.	Assistance to Haryana State Co-operative Agriculture and Rural Development Banks	86.00	86.00	86.00
11.	One time settlement of Loan to all cooperative sugar mills	190.00	190.00	190.00

(Source: Detailed Appropriation Accounts.)

Pension payments

Pension payments (₹4,602 crore) increased by 48.74 *per cent* during the period from 2010-11 to 2014-15 which was 11.28 *per cent* of revenue receipts. The expenditure on pension payments in 2014-15 was higher than the assessments made by ThFC (₹ 2,839 crore) and projections made by the Government in its FCP at ₹ 4,570 crore and MTFPS (₹ 4,500 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 2014-15.

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			
1	National Rural Health Mission	91.99	248.96	112.47	19.24	472.66	468.92	99.2
2	Mahatma Gandhi National Rural Employment Guarantee Act	14.57	186.75	20.75	(-) 2.83	219.24	217.82	99
3	Accelerated Irrigation Benefits Programme	54.01	18.59	59.50	0.86	132.96	121.16	91
4	Indira Awas Yojana	29.20	97.62	32.16	7.11	166.09	135.90	82
5	Sarva Shiksha Abhiyan	108.89	465.49	223.19	8.35	805.92	761.11	94
6	National Rural Drinking Water Programme	16.05	277.98	387.89	—	681.92	596.92	88
7	Mid-day Meal Scheme	52.26	163.99	111.02	—	327.27	266.21	81
8	Integrated Child Development Services Scheme	61.70	225.81	25.02	—	312.53	250.25	80
9	Pradhan Mantri Gram Sadak Yojana	13.31	244.27	81.42	36.00	375.00	373.89	100
10	Jawaharlal Nehru National Urban Renewal Mission	(-) 15.00	—	—	55.00	40.00	51.93	130
11	Rajiv Gandhi Gramin Vidyuti Karan Yojana	15.79	—	—	0.30	16.09	17.38	108
12	Rashtriya Krishi Vikas Yojana (RKVY)	73.84	—	119.42	—	193.26	166.48	86
13	Nirmal Bharat Abhiyan	139.25	5.93	-	-	145.18	85.15	59
	Total	655.86	1,935.39	1,172.84	124.03	3,888.12	3,513.12	90

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

The State received ₹ 1,935.39 crore during 2014-15 from GOI for implementation of flagship schemes. Out of total available funds of ₹ 3,888.12 crore for 2014-15 the State utilized ₹ 3,513.12 crore (90 *per cent*). The utilisation of available funds under Indira Awas Yojana, Mid-day Meal, Integrated Child Development Services Scheme, Rashtriya Krishi Vikas Yojana, Nirmal Bharat Abhiyan and National Rural Drinking Water Programme was less than 90 *per cent*.

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

Table 1.18: Financial assistance to local bodies, etc.

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	741.79	648.39	1,140.09	783.66	1,810.05	1,809.77	(-) 0.02
Municipal Corporations and Municipalities	291.43	894.67	1,274.01	1,120.80	744.63	744.63	-
Zila Parishads and Other Panchayati Raj Institutions	267.83	722.40	882.65	1,263.49	1,191.57	1,192.04	0.04
Development Agencies	388.23	480.96	450.65	523.36	745.12	723.72	(-) 2.87
Hospitals and other Charitable Institutions	211.97	357.67	580.02	518.83	986.47	979.70	(-) 0.69
Other	322.21	201.92	320.53	329.53	669.05	656.14	(-) 1.93
Total	2,223.46	3,306.01	4,647.95	4,539.67	6,146.89	6,106.00	(-) 0.67
Assistance as percentage of Revenue Expenditure	8	10	12	11		12	

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

Table 1.18 indicates that the financial assistance to local bodies and other institutions increased from ₹ 2,223.46 crore in 2010-11 to ₹ 6,106 crore, constituting 12.43 *per cent* of the revenue expenditure during 2014-15. It increased by ₹ 1,566.33 crore (34.50 *per cent*) over the previous year due to increase in assistance to Educational institutions (₹ 1,026.11 crore) and Hospitals and other Charitable Institutions (₹ 460.87 crore). Against the estimated provision of ₹ 6,146.89 crore, financial assistance of ₹ 6,106 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 0.02 and 2.87 *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 2014-15.

Table 1.19: Fiscal Priority and Fiscal Capacity of the State in 2011-12 and 2014-15

Fiscal Priority of the State	AE/GSDP	DE[#]/AE	SSE/AE	CE/AE	Education/AE	Health/AE
Haryana Average (Ratio) 2011-12	12.73	71.53	36.85	14.13	16.74	3.28
General Category States* Average (Ratio) 2011-12	15.98	65.39	36.63	13.23	17.10	4.68
Haryana Average (Ratio) 2014-15	12.33	67.40	39.16	6.92	17.66	4.17
General Category States* Average (Ratio) 2014-15	16.49 [@]	69.12	36.50	14.01	16.23	5.04
<p>* General Category States exclude two states i.e. Goa and Puducherry AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure. @Based on 17 States except Goa and Puducherry # 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.</p>						

Fiscal Priority:

- Aggregate expenditure as a ratio of GSDP in Haryana was lower in both years i.e. 2011-12 and 2014-15 as compared to General Category States (GCS).
- Priority on Development Expenditure reduced in 2014-15 in comparison to 2011-12 as its ratio to AE reduced from 71.53 to 67.40 *per cent* while this ratio increased in GCS.
- The ratio of SSE to AE increased in Haryana in 2014-15 as compared to 2011-12 while in GCS this ratio decreased slightly.
- The ratio of CE to AE has reduced considerably in 2014-15 in comparison of 2011-12 and was very less than GCS.
- The ratio of expenditure on education was increased slightly in 2014-15 and was higher than the GCS.
- The priority given to health in Haryana and ratio increased in 2014-15 but still lower than the GCS.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods. Apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of the decline in expenditure on debt servicing in the recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprised revenue and

capital expenditure including loans and advances in socio-economic services. **Table 1.20** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2010-11 to 2014-15. **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	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimate	Actual
Development expenditure (a to c)	23,266 (70)	27,192 (72)	31,868 (72)	32,300 (69)	41,899 (70)	36,180 (67)
a. Development revenue expenditure	18,901 (57)	21,696 (57)	26,073 (59)	28,154 (60)	35,870 (60)	32,208 (60)
b. Development capital expenditure	3,832 (12)	5,137 (14)	5,511 (12)	3,653 (8)	5,440 (9)	3,425 (6)
c. Development loans and Advances	533 (1)	359 (1)	284 (1)	493 (1)	589 (1)	547 (1)

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

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

Development expenditure increased by 55.5 *per cent* during the period from 2010-11 to 2014-15. This expenditure, which constituted 67 *per cent* of the total expenditure, increased by only ₹ 3,880 crore (12 *per cent*) from ₹ 32,300 crore in 2013-14 to ₹ 36,180 crore in 2014-15. Development Revenue expenditure constituted 89 *per cent* of development expenditure whereas the share of capital expenditure including loans and advances was only seven *per cent*. The Developmental capital expenditure decreased by 6.24 *per cent* over previous year. Against the provision of ₹ 41,899 crore, the actual expenditure was ₹ 36,180 crore, which is 86.35 *per cent* of BE.

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

Social/economic infrastructure	2013-14			2014-15		
	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	0.021	67.66	0.03	0.020	66.21	0.04
Health and Family Welfare	0.028	51.07	*	0.029	48.38	-
Water Supply, Sanitation, Housing and Urban Development	0.343	17.58	7.52	0.319	18.91	7.98
Total (SS)	0.125	53.23	1.83	0.103	53.67	1.69
Economic Services (ES)						
Agriculture and Allied Activities	(-) 1.396	36.16	2.05	(-) 1.098	38.96	1.89
Irrigation and Flood Control	0.439	7.34	7.95	0.454	6.32	8.07
Power and Energy	0.019	0.01	*	0.013	0.03	-
Transport	0.440	36.20	2.71	0.371	39.59	3.33
Total (ES)	0.145	15.24	1.84	0.120	17.07	1.98
Total (SS + ES)	0.135	35.38	1.83	0.111	37.89	1.81

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

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

The ratio of capital expenditure on Social Services with reference to the total expenditure decreased from 0.125 in 2013-14 to 0.103 in 2014-15 and for economic services from 0.145 in 2013-14 to 0.120 in 2014-15.

Under Social Services, the share of expenditure on salaries and wages slightly increased from 53.23 *per cent* in 2013-14 to 53.67 *per cent* in 2014-15. The share of expenditure on O&M decreased from 1.83 *per cent* in 2013-14 to 1.69 *per cent* in 2014-15. Under Economic Services, the share of salaries and wages increased from 15.24 *per cent* in 2013-14 to 17.07 *per cent* in 2014-15. The share of O&M also increased from 1.84 *per cent* in 2013-14 to 1.98 *per cent* in 2014-15. Under Social Services and Economic Services combined, the share of salary and wages increased from 35.38 *per cent* in 2013-14 to 37.89 *per cent* in 2014-15. The share of O&M decreased from 1.83 *per cent* in 2013-14 to 1.81 *per cent* in 2014-15.

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 2014-15 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of eight irrigation projects with a capital outlay of ₹ 585.07 crore at the end of March 2015 showed that revenue realized from these projects during 2014-15 (₹ 111.14 crore) was 19 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 294.66 crore) and interest charges (₹ 29.25 crore), there was loss of ₹ 212.77 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2015 is given in **Table 1.22**. Only those projects where the scheduled dates for completion are already over as of 31 March 2015 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
Irrigation	8	56.60	56.60	28.78
Public Works Department (B&R)	6	53.64	53.64	33.41
	14	110.24	110.24	62.19

(Source: State Finance Accounts)

The scheduled dates of completion of 14 projects of two departments were between December 2012 and March 2015, but these were incomplete as on June 2015, involving non derivation of desired benefits from the investment of ₹ 62.19 crore.

1.8.3 Investments and returns

The Government as of 31 March 2015, had invested ₹ 7,500.22 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.23**). The average return on these investments was 0.066 *per cent* in the last five years while the Government paid an average interest rate of 9.59 *per cent* on its borrowings during 2010-15.

Table 1.23: Return on investments

Investment/return/cost of borrowings	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	6,376.98	6,981.91	7240.02	7378.87	7,757.23	7,500.22
Return (₹ in crore)	2.48	1.64	7.05	6.49	8.30	5.80
Return (<i>per cent</i>)	0.04	0.02	0.10	0.09	0.11	0.08
Average rate of interest on Government borrowings (<i>per cent</i>)	9.22	9.73	9.86	9.83	10.50	9.33
Difference between interest rate and return (<i>per cent</i>)	9.18	9.71	9.76	9.74	10.39	9.25

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

While the Government investments increased by 17.61 *per cent* over a period of five years from 2010-11 to 2014-15, the return from investments increased from ₹ 2.48 crore (0.04 *per cent*) in 2010-11 to ₹ 5.80 crore (0.08 *per cent*) in 2014-15. The Government paid interest at an average rate of 9.22 to 9.86 *per cent* on its borrowings during 2010-15, whereas, the percentage of return from investments ranged between 0.02 and 0.10 during the same period. The State Government made investments of ₹ 140.09 crore during 2014-15. Out of this, ₹ 66.94 crore were invested in the equity capital of four power companies.

Ten Government Companies with an aggregate investment of ₹ 4,983.04 crore were incurring losses and their accumulated losses amounted to ₹ 25,618.85 crore as per the accounts furnished by these Companies (**Appendix 1.7**). Losses of ₹ 25,059 crore in three⁴ power generation and

⁴ Accumulated losses upto 2013-14 : UHBVNL (₹ 13,893.80 crore), DHBVNL (₹ 10,726.59 crore) and HPGCL (₹ 438.45 crore).

distribution companies constituted 98 *per cent* of the total losses of Government Companies.

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 position of the investments made by the Government up to the year for which proforma accounts were finalised, net profit/loss as well as return on capital invested in these undertakings are given in *Appendix 1.8*. The following points were observed:

- An amount of ₹ 7,030.36 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 26 years.
- The losses of two⁵ departmental undertakings were ₹ 288.84 crore as against the total investment of ₹ 678.74 crore.

1.8.5 Investment in Public Private Partnerships

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

Fourteen PPP projects (*Appendix 1.9*) with a total estimated cost of ₹ 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 2015 and interest receipts vis-à-vis interest payments during the last three years.

⁵ Agriculture Department (Seed Depot Scheme): ₹ 0.01 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	2012-13	2013-14	2014-15	
			Budget Estimate	Actual
Opening Balance	3,316	3,489		4,002
Amount advanced during the year	522	775	1001	843
Amount repaid during the year	349	262	342	273
Closing Balance	3,489	4,002		4,572
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	3,489	4,002		4,572
Net addition	173	513	659	570
Interest receipts	69	66	84	40
Interest receipts as percentage of outstanding loans and advances	2.03	1.76	1.84	0.93
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.32	7.67	8.73	7.83
Difference between interest payments and interest receipts (<i>per cent</i>)	5.29	5.91	6.89	6.90

(Source: State Finance Accounts of the respective years)

Total outstanding loans and advances as on 31 March 2015 were ₹ 4,572 crore due to net addition of ₹ 570 crore during the year 2014-15. Loans amounting to ₹ 1,028.90 crore were outstanding at the beginning of the year 2014-15 against co-operative sugar mills. Further, loans totaling ₹ 190 crore were given to these sugar mills and only ₹ six crore was recovered against previous loans. Similarly, loans of ₹ 118.11 crore were given to power projects for transmission and distribution services during the year 2014-15, only ₹ 25.95 crore were recovered against previous loans of ₹ 933.46 crore outstanding on 31 March 2014.

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the year 2013-14 and 2014-15 are given in Table 1.25.

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

(₹ in crore)

	Opening balance 01 April 2014	Closing Balance 31 March 2015
(a) General Cash Balance		
Deposit with Reserve Bank	(-) 652.85	75.53
Remittances in transit local	0.54	0.54
Total	(-) 652.31	76.07
Investment held in cash Balance Investment Account	3,774.41	2,571.52
Total (a)	3,122.10	2,647.59
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	(-) 1.44	3.07
Permanent advances for contingent expenditure with departmental officers	0.11	0.11
Investment of earmarked funds	2,886.41	3,856.75
Total (b)	2,885.08	3,859.93
Grand Total (a)+(b)	6,007.18	6,507.52

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

Cash balances during the year 2014-15 increased from ₹ 6,007.18 crore to ₹ 6,507.52 crore. The investments made out of cash balances decreased from

₹ 3,774.41 crore to ₹ 2,571.52 crore. The investment from earmarked balances increased by ₹ 970.34 crore from ₹ 2,886.41 crore on 1 April 2014 to ₹ 3,856.75 crore as on 31 March 2015, which was mainly due to increase in investments from the Sinking Fund (₹ 91.12 crore) and the State Disaster Response Fund (₹ 431.87 crore). Interest of ₹ 79.70 crore realized from investments during the year 2014-15, was decreased by ₹ 32.89 crore than the interest earned (₹ 112.59 crore) during the year 2013-14.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India and no ordinary and special ways and means advances had been taken during 2014-15 for maintaining minimum balance.

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, 2014. Due to online payment system no transaction took place during the year and closing balance remained same.

Government had taken loans of ₹ 13,200 crore from open market during the year 2014-15 at the interest rate ranging between 8.04 *per cent* to 9.07 *per cent* though the balance in the cash balance investment account ranged from ₹ 2,826.18 crore to ₹ 6,106.09 crore during 2014-15 which was invested at the interest rates 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 2015, compared with the corresponding position of last four years. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

‘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

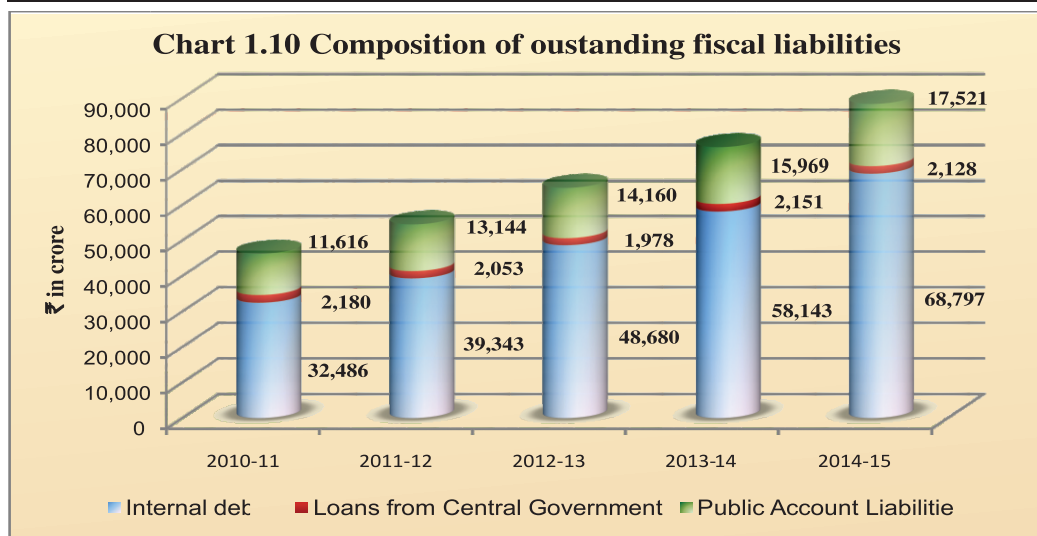
other equivalent instruments, including guarantees where the principal and/or interest are to be serviced out of the State budgets.

1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State are presented in **Appendix 1.5 Part B**. The compositions of fiscal liabilities during 2010-15 are presented in **Table 1.26**.

Table 1.26 : Trends in fiscal liabilities from 2010-11 to 2014-15

Components of fiscal liability	2010-11	2011-12	2012-13	2013-14	2014-15
Internal debt	32,486	39,343	48,680	58,143	68,797
Loans from Central Government	2,180	2,053	1,978	2,151	2,128
Public Account Liabilities	11,616	13,144	14,160	15,969	17,521
Total	46,282	54,540	64,818	76,263	88,446
Growth rate	17.66	17.84	18.84	17.66	15.97
Percentage of revenue receipts	181.04	178.48	192.72	200.63	216.78
Buoyancy with revenue receipt growth	0.81	0.91	1.87	1.36	2.18
Ratio to GSDP	17.76	18.26	18.99	19.61	20.32



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 46,282 crore in 2010-11 to ₹ 88,446 crore in 2014-15 registering an increase of 91 *per cent* mainly due to increase in public debt (₹ 36,259 crore) and public account liabilities (₹ 5,905 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 17.76 *per cent* in 2010-11 to 20.32 *per cent* in 2014-15. These liabilities were 2.17 times the revenue receipts and 2.74 times the State's own resources as at the end of 2014-15. Payment of interest on the fiscal liabilities was ₹ 6,928 crore (7.83 *per cent*) during the

year 2014-15. It is significant to note that fiscal liabilities at ₹ 88,446 crore were higher than the limit of ₹ 81,806 crore projected in the MTFPS for the year 2014-15.

The State Government constituted the Consolidated Sinking Fund in 2002 for redemption of open market loans. As per guidelines, the Government is required to contribute to the Fund, one to three *per cent* of the outstanding open market loans, as at the end of the previous year. Twelfth Finance Commission recommendations and Reserve Bank of India guidelines of 2006, however, stipulate a minimum annual contribution of 0.50 *per cent* on the total liabilities (internal debt and public account liabilities) of the Government.

The Government made a budget provision of ₹ 699.38 crore towards contribution to the Consolidated Sinking Fund for 2014-15. But no contribution had been made in the Fund during the year except ₹ 91.12 crore earned as interest on investment. No disbursements were made and the fund was closed at ₹ 1,153.30 crore.

1.9.3 Transactions under Reserve fund

At the beginning of 2014-15, Reserve Fund stood at ₹ 3,164.21 crore. There was addition of ₹ 1,257.10 crore and disbursement of ₹ 247.79 crore during the year leading to a closing balance of ₹ 4,173.52 crore. Reserve funds mainly consist of Sinking fund, Guarantee Redemption fund and State Disaster Response Fund (SDRF).

The SDRF had an opening balance of ₹ 1,736.31 crore. During the year 2014-15 the GOI released ₹ 255.41 crore and State Government was required to contribute ₹ 85.14 crore as State share (in the ratio of 75:25). Hence a total ₹ 340.55 crore were to be contributed in the fund. But the State Government had contributed only ₹ 216.37 crore i.e. lesser by ₹ 124.18 crore. Thus even the funds released by GOI were not fully contributed to the SDRF.

As per GOI guidelines (September 2010) on constitution and administration of SDRF, direct expenditure from the fund is prohibited. The State Government had incurred ₹ 218.04 crore (2013-14 : ₹ 103.80 crore and 2014-15 : ₹ 114.24 crore) directly from SDRF in violation of above guidelines.

1.9.4 Inoperative Reserve Funds

There were eleven numbers of Reserve Funds earmarked for specific purposes as detailed in statement No. 21 of Finance Account. Out of which only eight 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 2014-15.

1.9.5 Status of Guarantees-Contingent Liabilities

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

As per Statement 9 of the Finance Accounts the outstanding guarantees for the last five years are given in **Table 1.27**.

Table 1.27: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2010-11	2011-12	2012-13	2013-14	2014-15
Outstanding amount of guarantees including fee	4,528	5,608	21,124	27,309	30,389
Percentage of outstanding amount of guarantees to total revenue receipts	18	18	63	72	74

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2014-15. The outstanding amount of ₹ 30,389 crore of guarantees including guarantee fee, as on 31 March 2015, was in respect of Power (₹ 28,354 crore), Co-operative Banks and Societies (₹ 1,373 crore) and Corporations, Boards and Government Companies (₹ 662 crore). Apart from guarantees, the Government issued letters of comfort to banks for ₹ 2,604 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 guarantees issued on behalf of State Public Sector Undertakings and local bodies. Reserve Bank of India guidelines of 2013 indicate contribution of minimum one *per cent* of outstanding guarantees at the beginning of the year and thereafter a minimum of 0.5 *per cent* every year to achieve a corpus of minimum three to five *per cent* of the outstanding guarantees of the previous year. The balance under this Fund was ₹ 753.15 crore as on 31 March 2015 (2.75 *per cent* of outstanding guarantees at the end of previous year at ₹ 27,307.71 crore) which stood invested. The Government contributed ₹ 653.50 crore during 2014-15 alongwith interest of ₹ 11.90 crore earned on investment to the fund. Further, it was noticed that the funds were invested in Government securities at a premium ranging from two to seven *per cent* resulting in additional payment of ₹ 35.37 crore. Total liabilities, including guarantees and letters of comfort stood at ₹ 1,21,439 crore (₹ 88,446 crore + ₹ 30,389 crore + ₹ 2,604 crore) during 2014-15 and were 27.90 *per cent* of the GSDP.

1.10 Debt Management

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

Table 1.28 : Internal Debt profile and per capita debt of State Government

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/ Decrease	Percentage of increase over previous year	Per Capita Debt in ₹
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
2014-15	58,143.15	18,727.99	8,073.67	68,797.47	10,654.32	18.32	27,086

(Source: State Finance Accounts of respective years)

Internal debt of the State Government increased by ₹ 41,999 crore (157 per cent) from ₹ 26,798 crore in 2010-11 to ₹ 68,797 crore in 2014-15. An interest of ₹ 5,887 crore was paid on internal debt during 2014-15.

Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the Government in terms of debt stabilization; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of Government securities. **Table 1.29** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2010-11.

Table 1.29 : Debt sustainability: Indicators and trends

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Debt Stabilisation (Quantum Spread + Primary Deficit)	(-) 17	259	(-)2,869	(-)344	(-) 3,675
Sufficiency of non-debt receipts (Resource Gap)	2,831	105	(-)3,209	2,048	(-) 4,272
Net Availability of borrowed funds	3,564	4,642	6,138	6,045	5,254
Burden of interest payments (IP/RR Ratio)	13	13	14	15	17
Maturity Profile of State Debt (in Years)					
0 – 1	3,275.07 (9)	4,970.85 (12)	6,224.90 (12)	4,948.92 (8)	3,189.78 (4)
1 – 3	4,314.32 (12)	4,585.10 (11)	4,731.52 (9)	3,904.94 (6)	4,233.24 (6)
3 – 5	4,431.02 (13)	3,645.32 (9)	2,450.62 (5)	5,308.41 (9)	9,901.34 (14)
5 – 7	2,115.30 (6)	4,714.03 (11)	8,825.02 (18)	10,725.71 (18)	12,903.60 (18)
7 years and above	20,538.33 (60)	23,480.82 (57)	28,423.90 (56)	35,405.98 (59)	40,975.44 (58)

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

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

The quantum spread together with primary deficit further decreased from (-) ₹ 344 crore in 2013-14 to (-) ₹ 3,675 crore in 2014-15. As a result, the debt-GSDP ratio has arisen which effects the debt sustainability of the State in the medium to long run, if no corrective measures are taken.

The resource gap remained negative during the year 2014-15 and the primary expenditure was met partially out of borrowed funds indicating that the State needed to step up its resource mobilization efforts to ensure debt stability.

The position of net funds available from borrowed funds decreased from ₹ 6,045 crore in 2013-14 to ₹ 5,254 crore in 2014-15. During 2014-15, the State Government raised market loans of ₹ 13,200 crore at interest rates ranging between 8.04 to 9.07 *per cent* as compared to ₹ 11,446 crore in 2013-14.

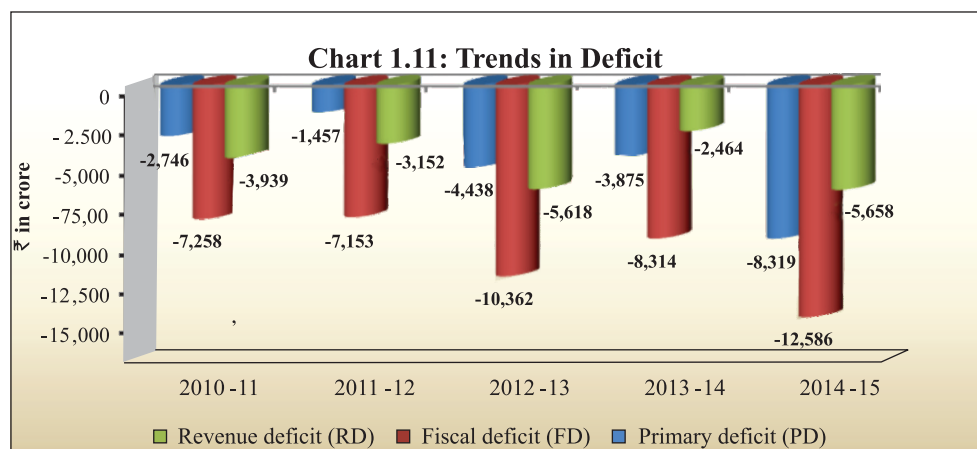
The maturity profile of State debt as given in **Table 1.29** indicates that the Government will have to repay six *per cent* of its debt between one and three years, 14 *per cent* between three and five years, 18 *per cent* between five and seven years, 58 *per cent* after seven years, for which the Government will have to improve its debt sustainability to generate funds for repayment of loans in the coming years.

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 2014-15.

1.11.1 Trends of deficits

Chart 1.11 presents the trends in deficit indicators over the period 2010-15.



(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 ₹ 3,875 crore, ₹ 8,314 crore and ₹ 2,464 crore respectively during 2013-14 increased to ₹ 8,319 crore, ₹ 12,586 crore and ₹ 5,658 crore in 2014-15. The target of zero revenue deficit fixed for the year 2014-15 could not be achieved and fiscal deficit was 2.89 *per cent* of GSDP against the target of three and 2.54 *per cent* set out in FRBM and MTFPS respectively (*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 1.30**. Receipts and disbursements under the components of financing the fiscal deficit during 2014-15 are given in **Table 1.31**.

Table 1.30 : Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Components of fiscal deficit		(-) 7,258	(-) 7,153	(-) 10,362	(-) 8,314	(-) 12,586
1	Revenue deficit(-)/ surplus (+)	(-) 2,746	(-) 1,457	(-) 4,438	(-) 3,875	(-) 8,319
2	Net Capital Expenditure	(-) 4,023	(-) 5,363	(-) 5,751	(-) 3,925	(-) 3,697
3	Net loans and advances	(-) 489	(-) 333	(-) 173	(-) 514	(-) 570
Financing pattern of fiscal deficit						
1	Market Borrowing	4,157.63	5,994.89	8,574.38	10,621.36	12,372.99
2	Loans from GOI	183.71	(-) 127.17	(-)75.54	173.08	(-) 22.98
3	Special securities issued to National Small Savings Fund	934.31	(-) 329.47	(-)91.55	28.07	707.45
4	Loans from financial institutions	595.99	1,191.44	854.88	(-)1,186.82	(-)2,426.12
5	Small Savings Provident Funds etc.	747.80	718.53	457.96	720.99	1,041.05
6	Reserve Fund	8.93	(-) 16.65	(-)39.09	2.29	38.97
7	Deposits and advances	316.66	826.54	597.05	1,086.43	471.42
8	Suspense and Miscellaneous	(-)635.88	406.73	370.77	(-) 3948.95	1,145.54
9	Remittances	305.08	214.88	(-)72.60	(-) 0.25	(-) 13.89
10	Overall surplus (-) deficit (+)	6,614.23	8,879.72	10,576.26	7,496.20	13,314.43
11	Increase (-) decrease (+) in cash balance*	(+) 644.20	(-)1,726.40	(-)214.43	(+) 817.28	(-) 728.38
12	Gross Fiscal Deficit	7,258	7,153	10,362	8,314	12,586.05

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

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

Table 1.31: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	13,200.00	827.01	12,372.99
2	Loans from GOI	130.76	153.74	(-) 22.98
3	Special securities issued to National Small Savings Fund	1,251.31	543.86	707.45
4	Loans from financial institutions	4,276.68	6,702.80	(-) 2,426.12
5	Small Savings, Provident Funds etc.	2,747.69	1,706.64	1,041.05
6	Deposits and advances	17,091.82	16,620.40	471.42
7	Reserve Funds	1,475.15	1,436.18	38.97
8	Suspense and Miscellaneous	50,502.13	49,356.59	1,145.54
9	Remittances	6,514.21	6,528.10	(-) 13.89
10	Overall surplus (-) deficit (+)			13,314.43
11	Increase (-) decrease (+) in cash balance			(-) 728.38
12	Gross Fiscal Deficit			12,586.05

(Source: State Finance Accounts.)

The market borrowings contributed ₹ 12,373 crore which was higher by ₹ 1,752 crore over ₹ 10,621 crore in 2013-14. Other major deficit financing measures taken by Government were increase in State provident fund (₹ 1,041 crore) and increase in deposits (₹ 471 crore).

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the components of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The bifurcation of the primary deficit (Table 1.32) would indicate the extent to which the deficit was on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.32: Primary deficit / surplus–bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure	Primary revenue deficit (-)/ surplus (+)	Primary deficit(-)/ surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
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
2014-15	41,091	42,190	3,716	843	46,749	(-) 1,099	(-) 5,658

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

The primary revenue surplus of previous years turned into primary revenue deficit during 2014-15 as the primary revenue expenditure increased at higher rates than non-debt receipts. It shows that non-debt receipts fell short to meet even primary revenue expenditure and the primary deficit indicates that the borrowed funds were utilized to cover the primary expenditure.

1.12 Conclusions

Revenue receipts during 2014-15 increased by ₹ 2,786.58 crore (7.33 per cent) over the previous year mainly due to increase in tax revenue ₹ 2,067.97 crore (8.09 per cent). Tax revenue for 2014-15 fell short by 9.41 per cent and non-tax revenue fell short by 75.50 per cent of the targets fixed by ThFC. Revenue Receipts of ₹ 1,520.54 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-14.

Revenue expenditure during the year constituted 91.51 per cent of the total expenditure. Its NPRES component at ₹ 36,358 crore was higher by 51 per cent than the projection of ThFC (₹ 24,103 crore) of which 81 per cent expenditure was on four components i.e. salary and wages, pension liabilities, interest payments and subsidies. Moreover, 92 per cent (₹ 5,238 crore) of total subsidies (₹ 5,693 crore) were only for the energy sector. The average return on the Government's investments in Statutory Corporations, Rural

Banks, Joint Stock Companies and Co-operatives varied between 0.02 to 0.10 *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.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹ 3,875 crore of 2013-14 to ₹ 8,319 crore in 2014-15. The trends in other fiscal parameters, i.e. fiscal and primary deficit stood at ₹ 8,314 crore and ₹ 2,464 crore respectively in 2013-14 and increased to ₹ 12,586 crore and 5,658 crore respectively in 2014-15.

Overall fiscal liabilities of the State were ₹ 88,446 crore as on 31 March 2015. Fiscal liabilities were 20.32 *per cent* of GSDP and 2.17 times of the revenue receipts.

Internal debt of the Government increased to ₹ 68,797 crore during 2014-15 from ₹ 58,143 crore in 2013-14. An interest of ₹ 5,887 crore was paid on internal debt during 2014-15. The resource gap remained negative during the year 2014-15 and the primary expenditure was met partially from the borrowed funds.

1.13 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 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 2014-15 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	45,405.74	2,872.54	48,278.28	41,708.36	(-)6,569.92
	II Capital	14,451.65	510.70	14,962.35	1,0342.36	(-)4,619.99
	III Loans and Advances	1,001.40	0.00	1,001.40	842.87	(-)158.53
Total Voted		60,858.79	3,383.24	64,242.03	52,893.59	(-)11,348.44
Charged	IV Revenue	7,708.20	966.92	8,675.12	7,700.00	(-)975.12
	V Capital	65.00	0.00	65.00	66.58	(+)1.58
	VI Public Debt repayments	13,849.85	0.00	13,849.85	8,227.41	(-)5,622.44
Total Charged		21,623.05	966.92	22,589.97	15,993.99	(-)6,595.98
Appropriation to Contingency Fund		—	—	—	—	—
Grand Total		82,481.84	4,350.16	86,832.00	68,887.58	(-)17,944.42

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 (₹ 290.48 crore) and Capital Heads (₹ 6,693.42 crore).

Supplementary provisions of ₹ 4,350.16 crore constituted five *per cent* of the original provision as against four *per cent* in the previous year.

The overall savings of ₹ 17,944.42 crore were the result of savings of ₹ 18,350.77 crore in 44 grants under the Revenue Section, 22 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 406.35 crore mainly under the Capital Section of Grant No. 24 – Irrigation. The excess of ₹ 406.35 crore requires regularisation under Article 205 of the Constitution.

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 ₹ 76,519 crore actual expenditure was ₹ 59,169.39 crore and savings were ₹ 17,349.61 crore. In eight grants namely - 9-Education (Revenue-Voted), 13-Health (Revenue-Voted), 15-Local Government (Revenue Voted), 24-Irrigation (Revenue Voted), 32-Rural and Community Development (Revenue-Voted), 06-Finance (Revenue Charged), 23-Food and Supplies (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore. Reasons for substantial savings were not intimated by the State Government.

2.3.2 Persistent savings

During the last five years, seven 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	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
Revenue (Voted)						
1.	09-Education	610.53 (10)*	882.37 (13)	1,591.65 (19)	1,818.31 (21)	1,369.49 (14)
2.	13-Health	249.65 (19)	222.05 (16)	253.27 (14)	279.74 (14)	576.18 (21)
3.	15-Local Government	654.40 (69)	587.83 (39)	379.76 (22)	589.57 (27)	584.00 (28)
4.	24-Irrigation	311.48 (27)	409.81 (30)	375.55 (27)	382.54 (25)	512.00 (31)
Capital (Voted)						
5.	8-Building & Roads	260.48 (19)	351.37 (22)	226.50 (12)	346.60 (14)	449.61 (20)
6.	38-Public Health & Water Supply	303.54 (30)	201.05 (20)	324.40 (28)	137.28 (11)	146.74 (13)
7.	45-Loans and Advances by State Government	880.53 (55)	532.72 (46)	366.19 (41)	313.67 (29)	158.54 (16)
Capital (Charged)						
8.	Public Debt	3,226.08 (41)	2,944.26 (37)	4,250.68 (40)	5,027.64 (38)	5,622.44 (41)

* Figures in parenthesis show percentage of savings to total provision

Savings under Grant No. 9-Education occurred mainly in head 2202-General Education, 01-Elementary Education, 101-Government Primary Schools, 95-Expansion of Facilities Classes VI to VIII (full time) (₹ 108.94 crore), Under Grant No. 13-Health, savings occurred mainly in head 2210-Medical and Public Health, 03-Rural Health Services-Allopathy, 103-Primary Health Centres, 84-Grant-in-Aid as State Share under NRHM (₹ 75.17 crore) under grant No. 15-Local Government savings occurred mainly in head 2217-Urban Development, 80-General, 191-Assistance to Local Bodies Corporations, Urban Development Authority, Town Improvement Board etc., 96-Contribution to Local Bodies from Proceeds of Stamp Duty to Municipal Corporation (₹ 100.37 crore) under grant No. 24-Irrigation savings occurred mainly in head 2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Directions and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending Engineer (₹ 331.38 crore). In capital voted under grant No. 8-Buildings and Roads savings occurred mainly in head 5054-Capital Outlay on Road and Bridges, 04-Districts and other roads, 789-Special Component Plan for Scheduled Caste, 98-Rural Roads in SC population area under PMGSY Scheme (₹ 61.81 crore) under grant No. 38-Public Health and Water Supply savings occurred mainly in head 4215-Capital outlay on Water Supply and Sanitation, 01-Water Supply, 101-Urban Water Supply, 99-Urban Water Supply, 97-TFC (Shivalik & Southern Haryana) (₹ 61.24 crore) under grant No. 45-Loans and Advances by State Government savings occurred mainly under head 6801-Loans for power project. 205-Transmission and Distribution, 98-Loans to Haryana Vidyut Parsaran Nigam Ltd. (₹ 213.91 crore) and under capital (charged) Public Debt savings occurred mainly under in head 6003-Internal Debt of State Government, 107-Loans

from the State Bank of India and Other Banks (₹ 3,504.55 crore). Reasons for persistent savings under these heads were not intimated.

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 2010-15

(₹ in crore)						
Sr. No.	Number and name of the grant	Amount of excess expenditure				
		2010-11	2011-12	2012-13	2013-14	2014-15
Capital-Voted						
1.	24-Irrigation	198.58 (39)	254.64 (45)	275.23 (53)	213.26 (33)	402.89 (79)

* Figures in parenthesis show percentage of excesses to total provision

Excesses occurred mainly under the head, “4701-Capital Outlay on Medium Irrigation, 07-Improvement of old/existing channel under NABARD, 001-Direction and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending Engineer, 93-Chief Engineer, 88-Pensionary Charges” (₹ 148.89 crore).

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 50 cases as detailed in Appendix 2.2, the expenditure of ₹ 838.08 crore was incurred without any provision in the original estimates/supplementary demands and without any re-appropriation 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 ₹ 1,021.22 crore for the period 2011-12 to 2013-14 had not been discussed by PAC and ₹ 406.35 crore during 2014-15 was still to be regularised.

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 2,660.04 crore obtained in 28 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in Appendix 2.3.

2.3.7 *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 ₹ 499.40 crore in 27 sub-heads and savings of over ₹ 1,307.71 crore under 39 sub-heads by more than ₹ one crore in each case as detailed in *Appendix 2.4*. Excesses/Savings were more than ₹ 10 crore under 27 sub-heads. In 14¹ cases, reduction of provisions through reappropriation proved injudicious as the actual expenditure was more than the provisions reduced through reappropriation. Similarly, in eight² 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 2014-15, in 47 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 85,696.81 crore and actual expenditure was ₹ 67,919.09 crore resulting in savings of ₹ 17,777.72 crore and excess of ₹ 402.89 crore resulting in net savings of ₹ 17,374.83 crore, out of which ₹ 17,083.97 crore were (*Appendix 2.5*) surrendered, indicating inadequate budgetary and financial control.

Further analysis revealed that in 18 cases against the savings of ₹ 4,507.64 crore ₹ 1,374.37 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In twenty cases, ₹ 9,963.77 crore were surrendered against the savings of ₹ 9,719.93 crore and in 24-Irrigation (Capital Voted) even though the actual expenditure exceeded by ₹ 402.89 crore, funds of ₹ 33.91 crore were injudiciously surrendered. Only in eight cases all the savings of ₹ 3,953.03 crore were surrendered. Reasons for non surrendering and excess surrendering of funds were not intimated by the State Government.

2.3.9 *Rush of expenditure*

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 11 heads under 11 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 2015.

¹ Sr. No. 7, 8, 9, 10, 11, 16, 43, 45, 46, 48, 49, 54, 57 and 64 of *Appendix 2.4*.
² Sr. No. 2, 5, 18, 33, 44, 50, 52 and 65 of *Appendix 2.4*.

Further scrutiny revealed that out of the expenditure of ₹ 1,817.89 crore incurred on 11 major heads under 11 grants during 2014-15, expenditure of ₹ 1,011.04 crore (56 *per cent*) was incurred during the month of March 2015. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.4 Deficiencies noticed in working of treasuries

Deficiencies noticed in the working of treasuries during compilation and inspection for 2014-15 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. 3,416 vouchers of ₹ 40.34 crore were found missing as per *Appendix 2.7*. Despite best efforts by AG (A&E) office through regular correspondence with Director Treasuries & Accounts Haryana, Chandigarh and frequent visits to concerned quarters, vouchers were still awaited from various Treasury Officers.

2.4.2 Delay in submission of Monthly Accounts by treasuries

During the year, in 87 cases the account from various treasuries (first list of payment in 44 cases and second list of payment in 43 cases) were received late by four to 19 days. Hence only 84 *per cent* Accounts were received in time. 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 in compiling Monthly Civil Accounts by the Accountant General (A&E). Treasury officers need to be directed to ensure timely submission of initial account to that 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 submitted by the Treasury Officers regularly or timely manner along with monthly accounts. A number of Plus and Minus memos for the year 2014-15 are still awaited from nine Treasury Offices³, thus resulting in outstanding balances in the Broadsheets. Treasury Officers need to be instructed strictly in this regard.

³ Ambala, Bhiwani, Fatehabad, Gurgaon, Jhajjar, Jind, Kaithal, Narnaul and Rewari

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 2014-15, there were 157 PLAs with a balance of ₹ 232.37 crore of which 76 accounts involving ₹ 5.30 crore were inoperative for more than three years and have not been closed thereby leading to deviation from prescribed procedure.

2.4.5 Details 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 2014-15 revealed overpayment of pensionary benefits of ₹ 1.52 crore 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, over-payment of Family Pension and Death-cum-Retirement Gratuity.

2.5 Outcome of Analysis of Budgetary Assumptions

2.5.1 Unrealistic Budget Estimates

The original budget of ₹ 59,451.23 crore prepared by the State Government for the year 2014-15 was revised to ₹ 61,449.82 crore, as against this, actual expenditure of ₹ 53,676.27 crore only was incurred during 2014-15, which was not even to the level of original budget provisions. Similar cases were also found during financial year 2010-11 to 2013-14. (Table 2.4)

Table 2.4: Details of the original budget, revised estimate and actual expenditure during 2010-11 to 2014-15

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Original Budget	33,600.84	40,276.28	45,318.93	53,073.59	59,451.23
Revised Estimate	36,571.70	41,487.77	46,413.29	53,548.30	61,449.82
Actual Expenditure	33,063.16	38,014.30	44,355.56	46,597.31	53,676.27
Saving /excess	3,508.54	3,473.47	2,057.73	6,950.99	7,773.55

(Source: Figures obtained from Finance Department)

Further, not only the provision of Annual Plan was subsequently reduced from ₹ 22,251 crore to ₹ 22,110 crore, but the actual expenditure incurred was ₹ 17,597 crore which was only 79 percent of the projected plan outlay during the year 2014-15, whereas it was 75 percent in the previous year indicating unrealistic provisions.(Table 2.5)

Table 2.5: Details of the provision of Annual Plan

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Original Budget	11,864	15,337	16,549	20,353	22,251
Revised Estimate	12,772	15,254	16,336	19,471	22,110
Actual Expenditure	10,096	12,146	13,647	15,219	17,597
Saving /excess	2,676	3,108	2,689	4,252	4,513

(Source: Finance Department)

Similarly, the estimated receipt of ₹ 48,058 crore were revised to ₹ 45,821 crore against which only ₹ 41,090 crore were actually realized. (Table 2.6)

Table 2.6: Details of the Receipts

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Original Budget	24,785	32,268	37,722	44,098	48,058
Revised Estimate	27,822	33,806	38,281	42,033	45,821
Actual Receipt	25,805	30,861	33,994	38,284	41,090
Saving /excess	2,017	2,945	4,287	3,749	4,731

(Source: Finance Department)

2.5.2 Unrealistic forecasting of resources

As per Rule 4.2 of the Punjab State Budget Manual “the revised estimates are forecasts, as accurate as it is possible to make at the time of what the actual receipts of the year will be and the most important guide to their preparation would, therefore, ordinarily be found in the actual receipts of those months of the year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution, compared with those of the corresponding period of the previous year, he would, be justified in assuming a continuance of the growth or decline at the same rate during the remaining months”. Both the department and the district estimate should always receive careful personal attention of the officers who submit them. These should be as accurate as possible. However, it was noticed that the revised estimates for 2014-15 for non tax revenue projections was ₹ 12,016.39 crore while actual realization was ₹ 9,616.00 crore resulting in downward variation of ₹ 2,400.39 crore i.e. 20 percent below the original forecast. Similarly, tax revenue for the year 2014-15 was projected at ₹ 33,402.75 crore while actual realization was ₹ 31,182.66 crore resulting in variation of ₹ 2,220.09 crore below the projection. Projections and actual revenue for the last five years are detailed below in the **Table 2.7**.

Table 2.7: Projections of Tax Revenue and Non- Tax Revenue vis-à-vis actual

(₹ in crore)

Year	Description	Revised estimates	Actual	Difference
2010-11	Tax Revenue	19,653.46	19,092.12	561.34
	Non- Tax Revenue	7,943.28	6,471.56	1,471.72
2011-12	Tax Revenue	23,780.57	23,081.01	699.56
	Non- Tax Revenue	9,707.06	7,476.58	2,230.48
2012-13	Tax Revenue	27,460.10	26,621.13	838.97
	Non- Tax Revenue	10,363.97	7,012.40	3,351.57
2013-14	Tax Revenue	30,234.52	28,909.84	1,324.68
	Non- Tax Revenue	11,401.42	9,102.24	2,299.18
2014-15	Tax Revenue	33,402.75	31,182.66	2,220.09
	Non- Tax Revenue	12,016.39	9,616.00	2,400.39

2.5.3 Shortcomings in Plan Estimates

The plan expenditure during 2014-15 was assessed at ₹ 22,110 crore. The actual expenditure of ₹ 17,597 crore which was 79.59 *per cent* of the above amount and less than the projections. Variations were due to the following facts:

- i A total of 16 schemes with an approved outlay of ₹ 219.54 crore included in approved plan for 2014-15 were not implemented and withdrawn in revised estimates (*Appendix 2.8*).
- ii Provision of ₹ 456.87 crore made under 17 schemes in approved outlay for 2014-15 was reduced to ₹ 77.92 crore in the revised estimate, but the schemes were not implemented (*Appendix 2.9*) for which reasons were not given.
- iii Provisions of ₹ 210.54 crore were made under 17 schemes in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2014-15 (*Appendix 2.10*).
- iv The provision of ₹ 420.49 crore made under 15 schemes was increased to ₹ 603.75 crore against which expenditure of ₹ 179.42 crore (43 *per cent*) was incurred during the year 2014-15. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was even less than 80 *per cent* of the original estimates (*Appendix 2.11*).
- v 60 plan schemes for which the outlay of ₹ 2,671.10 crore approved for execution during 2014-15 was reduced to ₹ 1,666.81 crore in the revised estimates. The expenditure incurred on these schemes was less than 80 *per cent* of the revised outlay as detailed in *Appendix 2.12*.
- vi 16 schemes for which provision of ₹ 459.70 crore was revised to ₹ 339.59 crore, but expenditure of ₹ 527.31 crore was 155 *per cent* of revised provision as detailed in *Appendix 2.13*.
- vii 40 schemes for which provision of ₹ 1,075.40 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 382.28 crore (36 *per cent*) was incurred which was much less than the provision made (*Appendix 2.14*).
- viii Three schemes for which provision was enhanced from ₹ 12.70 crore to ₹ 50.40 crore in revised estimates and eight new schemes for which provision of ₹ 33.47 crore was made in revised estimates, but no expenditure was incurred on these schemes during the year 2014-15 (*Appendix 2.15*).

2.6 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. "14-Urban Development" and Grant No. "27-Agriculture") was conducted (July-August 2015) on the basis of the variations during the last three years and magnitude of the grants and supplementary demands made during the year 2014-15.

2.6.1 Grant No. 14-Urban Development

Important points noticed during review of Grant No. 14-Urban Development for 2014-15 are detailed below:

- i) Against the budget provision of ₹ 136.08 crore under Revenue Head, an expenditure of ₹ 103.44 crore was incurred, which resulted in savings of ₹ 32.64 crore which was 24 *per cent* of the budget provision. This shows that unrealistic provision was made in the budget.
- ii) Out of total expenditure of ₹ 531.21 crore on eight schemes, an expenditure of ₹ 235.16 crore (44.27 *per cent*) was incurred on these schemes during the last quarter of 2014-15. Out of above eight schemes, 100 *per cent* expenditure was incurred on two schemes during the last quarter (*Appendix 2.16*).
- iii) In four sub heads, there were persistent savings ranging between 5 and 86 per cent of the total provision as per details given in *Appendix 2.17*.
- iv) Against the provision of ₹ 249.43 crore (after re-appropriation) under Head 4217-60-51-97 Stimulus Package for Public Health Engineering Department, an expenditure of ₹ 254.18 crore was incurred during 2014-15. This resulted in excess expenditure of ₹ 4.75 crore.

2.6.2 Grant No. 27-Agriculture

Review of budgetary procedure and control over expenditure of Grant No. 27 "Agriculture" on the basis of the Grants and supplementary demands was made during the year 2014-15. Important points noticed during the review are as under:-

- i) Against the budget provision of ₹ 1,276.14 crore (original ₹ 1,254.54 crore and supplementary ₹ 21.60 crore), under revenue head, an expenditure of ₹ 802.40 crore was incurred during the year 2014-15 resulting in saving of ₹ 473.74 crore.
- ii) Against the budget provision of ₹ 0.36 crore under the revenue charged, an expenditure of ₹ 0.03 crore was incurred during the year 2014-15 resulting in saving of ₹ 0.33 crore (91.67 *per cent* of Budget provision).

iii) Out of total expenditure of ₹ 304.41 crore for 2014-15 on 36 schemes, an expenditure of ₹ 252.96 crore (83 *per cent*) was incurred on these schemes during the last quarter of the year 2014-15. Out of these 36 schemes, 100 *per cent* expenditure was incurred on 14 schemes during the last quarter (*Appendix 2.18*).

iv) Against the total provision of ₹ 244.71 crore, savings of ₹ 84.35 crore were shown in 15 schemes (34.47 *per cent*) (*Appendix 2.19*).

v) Against the supplementary provision of ₹ 21.60 crore under Sub Mission on Agriculture Mechanization Head, 100 *per cent* saving was shown. This amount could not be incurred due to non finalization of the notification under the scheme.

vi) Annual financial statement of the Government provides for the provision for different schemes and programmes in order to carry out various development programmes/ schemes. In grant No. 27, it was noticed that the entire budgetary provision of ₹ 192.60 crore remained unutilized at the end of the financial year 2014-15 in 26 minor heads/schemes and whole budget provision amounting to ₹ 192.60 crore was withdrawn through re-appropriation in the month of March 2015 as detailed in *Appendix 2.20*.

2.7 Delay in submission of Budget Estimates

Budget estimates for the year 2014-15 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 4th November 2013. Contrary to this, it came to notice during review of two grants (Grant No. 14 and Grant No. 27) that Heads of offices submitted their budget estimates to Finance Department on 13 December 2013 and 20 February 2014 respectively after delays ranging between 38 and 107 days.

2.8 Conclusions

During 2014-15, expenditure of ₹ 68,887.58 crore was incurred against total grants and appropriations of ₹ 86,832.00 crore. Overall savings of ₹ 17,944.42 crore were the result of saving of ₹ 18,350.77 crore in various grants and appropriation offset by excess expenditure of ₹ 406.35 crore in one grant which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 1,021.22 crore in grants relating to the period 2011-12 to 2013-14.

In 47 cases, ₹ 17,083.97 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In eight cases, ₹ 3,353.13 crore was surrendered including an excess surrender of ₹ 241.02 crore than actual savings indicating inadequate budgetary control in these departments.

Out of savings of ₹ 4099.37 crore in 14 cases, savings of ₹ 1374.01 crore were not surrendered. There were also cases of injudicious reappropriations.

2.9 Recommendations

The Government may consider:

- taking up the matter with Public Accounts Committee secretariat for regularisation of excess expenditure.
- preparing realistic budget estimates to avoid large savings and supplementary provisions.
- devising suitable mechanism by finance department to avoid rush of expenditure in last quarter/month of the financial year.
- devising suitable mechanism by treasuries to check overpayment on account of pensions and death cum retirement gratuity.

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 3,723 UCs due for submission in respect of grants and loans aggregating ₹ 10,678.74 crore, 1,270 UCs for an aggregate amount of ₹ 5,085.56 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2015 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

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation Certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	2,125	7,320.03	990	4,363.30
2	1 – 3	1,145	2,526.00	255	612.10
3	3 – 5	453	832.71	25	110.15
Total		3,723	10,678.74	1,270	5,085.56

Table 3.1 shows that out of 1,270 outstanding UCs, 280 UCs (22 *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 1,270 outstanding UCs, 853 UCs (67 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants.

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (CAG's Act-1971), the Government/heads of the departments are required to furnish to audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and total expenditure of the institutions.

A total of 186 annual accounts of 63 autonomous bodies/authorities are awaited as on 31 July 2015. 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	62	160.01
2.	1-3	70	187.64
3.	3-5	41	86.25
4.	5-7	8	4.63
5.	7-9	3	1.26
6.	9 and above	2	0.91
	Total	186	440.70

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

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's Act 1971. Out of 120 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 17 bodies/authorities was conducted during 2014-15.

3.3 Delays in submission of accounts of autonomous bodies for certification

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

accounts of 29 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in **Appendix 3.3**. The frequency distribution of autonomous bodies according to the delays in submission of accounts to audit and placement of SARs in the Legislature is summarised in **Table 3.3**.

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	3	Accounts had not been prepared by autonomous bodies.	1 - 2	3	Reasons for delay not intimated by departments.
2 – 3	2		2 - 3	4	
3 – 4	1		3 - 4	-	
4 – 5	-		4 - 5	1	
5 and above	4		5 and above	8	
Total	10			16	

It was further observed that one¹ autonomous body had not submitted their annual accounts for the last 18 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 2015, four out of five such undertakings had not prepared their accounts since the period ranging between 1986-87 and 2009-10. Government funds amounting to ₹ 7,030.36 crore stood invested in these undertakings. Though

¹ District Legal Services Authority, Jhajjar

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 120 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.50 crore on which final action was pending as of June 2015. 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	11	24.20	Cases pending as of June 2014	137	162.39
5 - 10	28	39.47			
10 - 15	22	47.62	Cases added during the year	1	3.12
15 - 20	14	15.89			
20 - 25	17	17.75	Total	138	165.51
25 and above	28	5.33	Cases of losses written off during the year	18	15.25
Total	120	150.26	Total pending cases as of June 2015	120	150.26

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	61	52.84
iii)	Criminal proceedings finalised but execution of certificate case for the recovery of amount pending	9	7.36
iv)	Awaiting orders for recovery or write off	35	33.91
v)	Pending in the courts of law	11	48.10
Total		120	150.26

Out of the total loss cases, 62 *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 120 cases of losses due to theft/misappropriation etc., 109 cases were more than 5 years old including 28 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 2014-15, expenditure aggregating ₹ 8,426.51 crore (15.70 *per cent* of total expenditure) was classified under Minor Head – 800 under various revenue and capital Major Heads. Total/considerable expenditure on power subsidy, major and medium irrigation, tourism and miscellaneous general services were classified under omnibus Minor Head–800 instead of depicting distinctly in the Finance Accounts.

Similarly, revenue receipts aggregating ₹ 2,345.89 crore (5.75 *per cent* of total revenue receipts) was classified under omnibus minor head ‘800-Other Receipts’ under concerned Major Heads. Considerable amount of revenue under urban development, land revenue, public works, 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 the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG’s Act 1971. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for long periods, as a result the strength of their 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. 15.70 *per cent* of total expenditure and 5.75 *per cent* of revenue receipts were classified under omnibus minor head ‘800-Other Expenditure/Receipts’ during 2014-15.

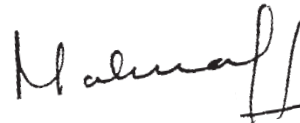
3.8 Recommendations

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'.

The above points were referred (September 2015) to the Additional Chief Secretary to Government of Haryana, Finance Department; their replies were awaited (October 2015).



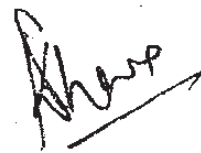
(Mahua Pal)

Chandigarh

Dated:

Principal Accountant General (Audit), Haryana

Countersigned



(Shashi Kant Sharma)

New Delhi

Dated:

Comptroller and Auditor General of India

APPENDICES

Appendix 1.1 State Profile

(Reference: Paragraph 1.1; Page 1)

State Profile						
A. General Data						
Sr. No.	Particulars				Figures	
1	Area				44,212 sq. km.	
2	Population					
	a	As per 2001 Census			2.11 crore	
	b	As per 2011 Census			2.54 crore	
3	Density of Population ¹ (2011) (All India Density= 382 persons per sq. km.)				573 person per sq. km.	
4	Population below poverty line ² (All India Average= 29.50 <i>per cent</i>)				12.50 <i>per cent</i>	
5	Literacy ¹ (2011) (All India Average= 73.00 <i>per cent</i>)				75.55 <i>per cent</i>	
6	Infant mortality ³ (per 1000 live births) (All India Average= 40 per 1000 live births)				41	
7	Life Expectancy at birth ⁴ (All India Average= 67.5 years)				68.2 years	
8	Gini Coefficient ⁵					
	a.	Rural (All India= 0.29)			0.30	
	b.	Urban (All India= 0.38)			0.36	
9	Gross State Domestic Product (GSDP) 2014-15 ⁶ at current prices				₹ 4,35,310 crore	
10	Per capita GSDP CAGR (2005-06 to 2014-15)			Haryana		14.70 <i>per cent</i>
General Category States				13.86 <i>per cent</i>		
12	GSDP CAGR (2004-05 to 2013-14) ⁷			Haryana		16.83 <i>per cent</i>
13				General Category States		15.44 <i>per cent</i>
14	Population Growth of Haryana (2005 to 2014)				16.32 <i>per cent</i>	
15	Population Growth ⁸ of General Category States (2005 to 2014)				12.76 <i>per cent</i>	
B.	Financial data					
Particulars		Figures (in <i>per cent</i>)				
CAGR		2005-06 to 2013-14		2013-14 to 2014-15		
		General Category State ⁹	Haryana	General Category State	Haryana	
a.	of Revenue Receipts	15.76	13.45	16.10	7.33	
b.	of Own Tax Revenue	15.32	13.82	10.51	8.09	
c.	of Non Tax Revenue	13.53	9.21	10.07	(-) 7.28	
d.	of Total Expenditure	15.23	15.78	19.32	15.19	
e.	of Capital Expenditure	14.61	11.80	21.87	(-) 5.57	
f.	of Revenue Expenditure on Education	17.10	17.94	14.55	26.02	
g.	of Revenue Expenditure on Health	16.20	18.13	28.73	27.66	
h.	of Salary and Wages	15.23	14.88	11.75	21.52	
i.	of Pension	18.70	19.05	12.43	10.39	

¹ CensusInfo India 2011 Final Population Totals

² Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014)

³ Sample Registration System Bulletin of September 2014 (Registrar General of India)

⁴ Economic Survey of India 2014-15 Table 9.1

⁵ Planning Commission Data for 2009-10.

⁶ Directorate of Economic and Statistical Analysis, Haryana

⁷ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?staus=3&menu_id=82)

⁸ Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projections Constituted by the National Commission on Population Table -14

⁹ Based on 18 General Category States such as 1) Andhra Pradesh including Telangana, 2) Bihar, 3) Chhatisgarh, 4) Goa, 5) Gujarat, 6) Haryana, 7) Jharkhand, 8) Karnatka, 9) Kerala, 10) Madhya Pradesh, 11) Maharashtra, 12) Odisha, 13) Punjab, 14) Rajasthan, 15) Tamil Nadu, 16) Uttar Pradesh, 17) West Bengal, 18) Delhi except Puducherry

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 2014-15 is ₹ 200 crore.

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

Appendix 1.2 Part B: Layout of Finance Accounts

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

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

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

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

	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (₹ in crore)	2,60,621	2,98,688	3,41,351	3,88,917	4,35,310
Growth rate of GSDP	16.56	14.61	14.28	13.93	11.93

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 7)

Time Series Data on State Government finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	25,564	30,558	33,634	38,012	40,799
(i) Tax Revenue	16,790 (66)	20,399(67)	23,559(70)	25,567(67)	27,635(67)
Taxes on Sales, Trade, etc.	11,082 (66)	13,384(66)	15,377(65)	16,774(66)	18,993(69)
State Excise	2,366 (14)	2,832(14)	3,236(14)	3,697(14)	3,470(13)
Taxes on Vehicles	457 (3)	740(4)	887(4)	1,095(4)	1,192(4)
Stamps duty and Registration fees	2,319 (14)	2,793(14)	3,326(14)	3,203(13)	3,109(11)
Land Revenue	10	11	13	12	15
Taxes on goods and passengers	387 (2)	429(2)	471(2)	498(2)	527(2)
Taxes and duties on Electricity	130 (1)	166	192(1)	219(1)	240(1)
Other Taxes	39	44	57	69	89
(ii) Non-Tax Revenue	3,421 (13)	4,722(15)	4,673(14)	4,975(13)	4,613(13)
(iii) State's share in Union taxes and duties	2302 (9)	2,682(9)	3,062(9)	3,343(9)	3,548(9)
(iv) Grants-in-aid from Government of India	3,051 (12)	2,755(9)	2,340(7)	4,127(11)	5,003(13)
2. Miscellaneous Capital Receipts	8	9	11	10	19
3. Recoveries of Loans and Advances	233	294	349	262	273
4. Total Revenue and Non debt capital receipt (1+2+3)	25,805	30,861	33,994	38,284	41,091
5. Public Debt Receipts	9,843	10,767	15,213	17,604	18,859
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9,535 (97)	10,669(99)	15,162 (100)	17,263(98)	18,728(99)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	308 (3)	98(1)	51	341(2)	131(1)
6. Total Receipts in the Consolidated Fund (4+5)	35,648	41,628	49,207	55,888	59,950
7. Contingency Fund Receipts	193	168	-	-	-
8. Public Accounts receipts	16,595	19,260	22,709	26,548	28,064
9. Total receipts of the State (6+7+8)	52,436	61,056	71,916	82,436	88,014
Part B. Expenditure/disbursement					
10. Revenue Expenditure	28,310	32,015	38,072	41,887	49,118
Plan	6,251 (22)	7,792(24)	9,456(25)	10,152(24)	12,760(26)
Non-plan	22,059 (78)	24,223 (76)	28,616(75)	31,735(76)	36,358(74)
General Services (including Interests payments)	9,328 (33)	10,220 (32)	11,897(31)	13,597(32)	16,765(34)
Economic Services	7,997 (28)	9,054 (28)	11,557(30)	12,740(30)	13,088(27)
Social Services	10,904 (39)	12,641 (39)	14,516(38)	15,414(37)	19,120(39)
Grants-in-aid and contributions	81 (-)	99	102	136(1)	145
11. Capital Expenditure	4,031	5,372	5,762	3,935	3,716
Plan	3,845 (95)	4,354 (81)	4,191(73)	5,067(129)	4,837(130)
Non-plan	186 (5)	1,018 (19)	1,571(27)	(-), 1,132 (-29)	(-), 1,121 (-30)
General Services	199 (5)	235 (5)	251(4)	282(7)	291(8)
Economic Services	2,602 (65)	3,770 (70)	4,065(71)	1,829(46)	1,527(41)
Social Services	1,230 (31)	1,367 (25)	1,446(25)	1,824(46)	1,898(51)
12. Disbursement of Loans and Advances	722	627	522	776	843
13. Total (10+11+12)	33,063	38,014	44,356	46,598	53,677
14. Repayments of Public Debt	3,971	4,037	5,951	7,968	8,227
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,846 (97)	3,812 (94)	5,825(98)	7,800(98)	8,073(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	125 (3)	225 (6)	126(2)	168(2)	154(2)
15. Appropriation to Contingency Fund	190	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	37,224	42,051	50,307	54,566	61,904
17. Contingency Fund disbursements	3	168	-	-	-
18. Public Accounts disbursements	15,324	17,051	21,074	24,560	25,609
19. Total disbursement by the State (16+17+18)	52,551	59,270	71,381	79,126	87,513

	2010-11	2011-12	2012-13	2013-14	2014-15
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-)2,746	(-) 1,457	(-)4,438	(-) 3,875	(-) 8,319
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-)7,258	(-) 7,153	(-)10,362	(-) 8,314	(-) 12,586
22. Primary Deficit (-)/surplus (+) (21+23))	(-)3,939	(-) 3,152	(-)5,618	(-) 2,464	(-) 5,658
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3,319	4,001	4,744	5,850	6,928
24. Financial Assistance to local bodies etc.	2,223	3,306	4,648	4,540	6,106
25. Ways and Means Advances (WMA)/Overdraft availed (days)	670(8)	974(11)	347(12)	109 (4)	-
26. Interest on WMA/Overdraft	1.16	1.51	0.78	0.03	-
27. Gross State Domestic Product (GSDP) ¹⁰	2,60,621	2,98,688	3,41,351	3,88,917	4,35,310
28. Outstanding Fiscal liabilities (year end)	46,282	54,540	64,818	76,263	88,446
29. Outstanding guarantees including interest and guarantee fee (year end)	4,528	5,608	21,124	27,309	30,389
30. Number of incomplete projects	21	8	14	40	14
31. Capital blocked in incomplete projects (₹ in crore)	41	186	48	398	62.19
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.064	0.068	0.069	0.066	0.063
Own Non-Tax Revenue/GSDP	0.013	0.016	0.014	0.013	0.011
Central Transfers/GSDP	0.009	0.009	0.009	0.009	0.008
II Expenditure Management					
Total Expenditure/GSDP	0.127	0.127	0.130	0.120	0.123
Total Expenditure/Revenue Receipts	1.293	1.244	1.319	1.226	1.316
Revenue Expenditure/Total Expenditure	0.856	0.842	0.858	0.899	0.915
Expenditure on Social Services/Total Expenditure	0.367	0.368	0.360	0.370	0.392
Expenditure on Economic Services/Total Expenditure	0.321	0.337	0.352	0.313	0.272
Capital Expenditure/Total Expenditure	0.122	0.141	0.130	0.084	0.069
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.116	0.135	0.124	0.078	0.064
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-)0.011	(-)0.005	(-)0.013	(-)0.010	(-) 0.019
Fiscal deficit/GSDP	(-)0.028	(-)0.024	(-)0.030	(-)0.021	(-) 0.029
Primary Deficit (surplus) /GSDP	(-)0.015	(-)0.011	(-)0.016	(-)0.006	(-) 0.013
Revenue Deficit/Fiscal Deficit	0.378	0.204	0.428	0.466	0.661
Primary Revenue Balance/GSDP	(-)0.021	(-)0.013	(-)0.017	(-)0.017	(-) 0.025
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.178	0.183	0.190	0.196	0.203
Fiscal Liabilities/RR	1.810	1.785	1.927	2.006	2.168
Primary deficit vis-à-vis quantum spread	(-) 0.457	(-) 0.730	(-) 2.044	(-) 1.163	(-) 2.853
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.831	0.810	0.806	0.834	0.864
V Other Fiscal Health Indicators					
Return on Investment	2.48	1.64	7.05	6.49	5.80
Balance from Current Revenue (₹ in crore)	2325	4977	3741	4406	1161
Financial Assets/Liabilities	0.77	0.78	0.75	0.74	0.68

10

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

Appendix 1.5 Part A
(Reference: Paragraph 1.1.1; Page 2)

Abstract of receipts and disbursements for the year 2014-15

(₹ in crore)

Receipts				Disbursements				
	2013-14		2014-15		2013-14	2014-15		
						Non-plan	Plan	Total
Section A: Revenue								
I. Revenue Receipts	38,012.08		40,798.66	I. Revenue Expenditure	41,887.10			49,117.87
Tax Revenue	25,566.60	27,634.57		General Services	13,597.31	16,658.80	105.93	16,764.73
Non-Tax Revenue	4,975.06	4,613.12		Social Services	15,413.41	9,199.59	9,920.97	19,120.56
State's share of Union Taxes	3,343.24	3,548.09		Education, Sports, Art and Culture	7,373.50	5,860.95	3,432.23	9,293.18
Non-Plan Grants	2,256.17	1,723.20		Health and Family Welfare	1,702.64	936.80	1,237.06	2,173.86
Grants for State Plan Schemes	856.66	2,815.36		Water Supply, Sanitation, Housing and Urban Development	2,880.19	1,419.28	1,601.84	3,021.12
Grants for Central and Centrally Sponsored Plan Schemes	1,014.35	464.32		Information and Broadcasting	94.38	40.48	60.85	101.33
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	321.82	138.40	131.60	270.00
				Labour and labour Welfare	237.71	177.16	112.55	289.71
				Social Welfare and Nutrition	2,797.06	619.96	3,344.84	3,964.80
				Others	6.11	6.56	--	6.56
				Economic Services	12,740.20	10,354.53	2,733.47	13,088.00
				Agriculture and allied activities	1,846.45	1,018.71	993.21	2,011.92
				Rural Development	1,727.40	570.09	1,273.35	1,843.44
				Irrigation and Flood Control	1,161.83	944.66	214.48	1,159.14
				Energy	5,212.05	5,241.85	2.82	5,244.67
				Industry and Minerals	97.07	37.38	108.30	145.68
				Transport	2,380.01	2,492.36	74.65	2,567.01
				Science, Technology and Environment	29.75	7.82	13.83	21.65
				Other General Economic Services	285.64	41.66	52.83	94.49
				Grants-in-aid and Contributions	136.18	144.59	--	144.59
II. Revenue Deficit carried over to Section B	3,875.02		8,319.21	Revenue surplus carried over to Section B				
Total Section A	41,887.10		49,117.87		41,887.10	36,357.52	12,760.35	49,117.87
Section B – Others								
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	2,697.11	6,007.18		III. Opening overdraft from Reserve Bank of India				
IV. Miscellaneous Capital Receipt	9.89	18.74		IV. Capital Outlay	3,934.60	(-) 1,121.09	4,836.62	3,715.53
				General Services	282.16	—	290.70	290.70
				Social Services	1,823.95	—	1,897.56	1,897.56
				Education, Sports, Art and Culture	158.99	-	186.06	186.06
				Health and Family Welfare	49.83	-	64.87	64.87
				Water Supply, Sanitation, Housing and Urban Development	1,500.63	-	1,418.25	1,418.25
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1.25	-	1.25	1.25
				Social Welfare and Nutrition	1.93	-	56.84	56.84
				Others	111.32	-	170.29	170.29

Receipts				Disbursements			
	2013-14		2014-15		2013-14	2014-15	
						Non-plan	Plan
							Total
				Economic Services	1,828.49	(-)1,121.09	2,648.36
				Agriculture and allied activities	(-)1,075.70	(-)1,121.43	68.40
				Irrigation and Flood Control	908.29	-	965.33
				Energy	100.08	-	66.94
				Industry and Minerals	6.05	-	1.22
				Transport	1,869.48	0.34	1,516.96
				General Economic Services	20.29	-	29.51
V. Recoveries of Loans and Advances	261.85		272.82	V. Loans and Advances disbursed	775.61	296.29	546.58
From Power Projects	7.94	25.95		For Power Projects	290.88	-	118.11
From Government Servants	207.89	217.65		To Government Servants	282.26	296.29	-
From others	46.02	29.22		To others	202.47	-	428.47
VI Revenue Surplus brought down	-	-		VI. Revenue Deficit brought down	3,875.02		8,319.21
VII. Public Debt Receipts	17,604.16		18,858.75	VII. Repayment of Public Debt	7,968.47		8,227.41
External debt				External debt			
Internal Debt other than Ways and Means	17,262.69	18,727.99		Internal debt other than Ways and Means Advances and Overdraft	7,800.08	8,073.67	
Advances and Overdraft				Net transaction under Ways and Means Advances	--	--	
Loans and Advances from Central Government	341.47	130.76		Repayment of Loans and Advances to Central Government	168.39	153.74	
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	26,548.06		28,064.30	X. Public Account Disbursements	24,560.19		25,609.25
Small Savings, Provident Fund, etc.	2,498.81	2,747.69		Small Savings, Provident Funds, etc.	1,777.82	1,706.44	
Reserve Funds	511.50	1,257.10		Reserve Funds	60.20	247.79	
Suspense and Miscellaneous	371.03	453.48		Suspense and Miscellaneous	641.64	506.32	
Remittances	7,521.22	6,514.21		Remittances	7,521.46	6,528.10	
Deposits and Advances	15,645.50	17,091.82		Deposits and Advances	14,559.07	16,620.40	
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	6,007.18		6,507.52
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-) 652.85	75.53	
				Departmental Cash Balance including Permanent Advances, etc.	(-) 1.33	3.18	
				Cash Balance Investment and earmarked investments	6,660.82	6,428.27	
Total - Section B	47,121.07		53,221.79	Total	47,121.07		53,221.79

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 30)
Summarised financial position of the State Government as on 31 March 2015
(₹ in crore)

As on 31 March 2014	Liabilities		As on 31 March 2015
58,143.15	Internal Debt		68,797.47
	40,277.53 Market Loans bearing interest	52,650.52	
	2.31 Market Loans not bearing interest	2.31	
	2.48 Loans from Life Insurance Corporation	1.41	
	6,329.11 Loans from other Institutions, etc.	3,904.06	
	11,531.72 Special Securities issued to the National Small Saving Fund of the Central Government	12,239.17	
2,150.81	Loans and Advances from Central Government		2,127.83
	Pre 1984-85 Loans		
	48.98 Non-plan Loans	47.16	
	2,095.50 Loans for State Plan Schemes	2,074.33	
	Loans for Central Plan Schemes	-	
	6.33 Loans for Centrally Sponsored Plan Schemes	6.34	
200.00	Contingency Fund		200.00
10,116.63	Small Savings, Provident Funds, etc.		11,157.68
5,574.98	Deposits		6,046.33
3,164.21	Reserve Funds		4,173.52
--	Suspense & Misc. Balances		--
157.23	Remittance balance		143.34
79,507.01			92,646.17
As on 31 March 2014	Assets		As on 31 March 2015
48,448.90	Gross Capital Outlay on Fixed Assets		
	7,378.87 Investments in shares of Companies, Corporations, etc.	7,500.22	
	41,070.03 Other Capital Outlay	44,645.46	
4,002.24	Loans and Advances		
	933.46 Loans for Power Projects	1,025.62	
	2,328.62 Other Development Loans	2,727.87	
	740.16 Loans to Government Servants and miscellaneous loans	818.80	
0.78	Advances		0.71
141.14	Suspense and Miscellaneous Balances		193.99
-	Remittance Balances		
6,007.18	Cash		6,507.52
	0.54 Cash in Treasuries and Local Remittances	0.54	
	(-) 652.85 Deposits with Reserve Bank	75.53	
	(-) 1.44 Departmental cash balances	3.07	
	0.11 Permanent advances	0.11	
	3,774.41 Cash Balance Investment	2,571.52	
	2,886.41 Reserve Fund Investment	3,856.75	
20,906.77	Deficit on Government Accounts		
	3,875.02 (i) Revenue Surplus/deficit of the Current year	8,319.21	29,225.98
	17,031.75 (ii) Accumulated deficit up to preceding year	20,906.77	
79,507.01	Total		92,646.17

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 ₹ 24.51 crore (net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2015. The difference is under reconciliation (August 2015).

Appendix 1.6

(Reference: Paragraph 1.1.1 ; Page 3)

Statement of assessment/projections under Thirteenth Finance Commission,
Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year
2014-15

(₹ in crore)

Particulars	Assessment by ThFC	Projections in FCP	Projections in MTFPS
Own tax revenue	30,506.85	32,205	30,374.75
Own non-tax revenue	18,830.33	5,330	5,866.57
Own revenue receipts	49,337.18	37,535	36,241.32
Non-plan revenue expenditure	24,102.58	35,210	36,777.53
Plan revenue expenditure		9,230	15,925.18
Salaries	8147.81	12,310	14,736.52
Interest payment	6113.37	5,800	7,138.89
Pension	2839.36	4,570	4,500.00
Subsidies – Power		4,420	4,495.28
Revenue deficit	Zero	(-) 495	5,012.57
Fiscal deficit	Three per cent of GSDP	(-) 8,323	2.54 per cent of GSDP
Outstanding debt	22.9 per cent of GSDP	75,555	18.24 per cent of GSDP
Liabilities			81,805.84

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 26)

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 2014-15)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	24.02	9.26	2010-11
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited	10.89	352.89	2013-14
3.	Haryana State Roads and Bridges Development Corporation Limited	185.74	25.28	2012-13
4.	Haryana Power Generation Corporation Limited	2,745.24	438.45	2013-14
5.	Uttar Haryana Bijli Vitran Nigam Limited	948.67	13,893.80	2013-14
6.	Dakshin Haryana Bijli Vitran Nigam Limited	865.74	10,726.59	2013-14
7.	Haryana Financial Corporation	201.98	160.60	2013-14
8.	Haryana Minerals Limited	0.24	11.76	2011-12
9.	Yamuna Coal Company Private Limited	0.01	0.07	2013-14
10.	Haryana Mass Rapid Transport Corporation Limited	0.51	0.15	2013-14
Total		4,983.04	25,618.85	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 27)

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

(₹ in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87 ¹¹	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)	2013-14	6332.83	5886.37	-	-	6494.56	161.73	3 86.35	548.08	9.31
5.	Transport Department Haryana Roadways	2009-10	678.74	643.37	635.67	(-) 1.59 ¹²	668.06	(-) 288.83	50.82	(-) 238.01	-
Total			7,030.36	6,553.01	635.76	(-) 1.58	7,171.56	(-) 125.24	438.60	313.36	31.73

¹¹ These schemes transferred to Co-operative Societies after 1986-87.¹² Negative figure is due to decrease in depreciation reserve fund in the year 2009-10.

Appendix 1.9

(Reference: Paragraph 1.8.5 ; Page 27)

Details of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
1.	Development of Rai Malikpur (Rajasthan Border) – Narnaul- Mahendergarh – Dadri – Bhiwani-Kharak Corridor in the State of Haryana	PWD (B&R)	1201.70	DBFOT	--	The State Government decided to get this road declared as National Highway (February 2015). Hence proposal for construction of road under DBFOT has been put on hold.
2.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSI IDC	4000.00	BOT	14 November 2005	The concession agreement has been terminated. The work of Manesar-Palwal section allotted on item rate mode which will be completed by January 2016 and Kundli Manesar section will be completed by June 2018.
3.	Construction of Gurgaon Recreation Park.	HSI IDC	230.00	Joint Venture	01 April 2004	The company sought the permission to sell the hotel block due to losses. The remaining commercial area has not been operational so far.
4.	Reliance Special Economic Zone Limited, Gurgaon.	HSI IDC	12,500.00	Joint Venture	19 June 2006	The Government had refunded ₹ 349.39 crore to Reliance as the cost of acquiring of land.
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 Sector 56, Gurgaon.	HMRTCL	2143.00	DBFOT	1 October 2012	Targetted to be completed by March 2016.
11.	Badarpur to Faridabad Metro	HMRTCL	2494.00		24 March 2012	The project is targeted to be completed by June/July 2015.
12.	Mundka to Bahadurgarh Metro	HMRTCL	787.96		02 February 2013	The project is targeted to be completed by December 2016.
13.	YMCA Chowk to Ballabhgarh Metro	HMRTCL	715.00		20 February 2014	The project is targeted to be completed by December 2017.

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion
14.	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.
15.	Full facility management under ICT scheme.	School Education	39.78	BOO/ BOOT	19 November 2009	Was to be completed by November 2014. In progress as of March 2015.
16.	Full facility management under ICT scheme.	School Education	11.22	BOO/ BOOT	25 November 2009	Was to be completed by November 2014. In progress as of March 2015.
17.	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 40)

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	6- Finance	4,565.51	299.82	4,865.33	4,654.48	210.85	210.73
2	7- Planning & Statistics	409.04	0.36	409.40	75.82	333.58	329.29
3	9- Education	9,459.11	654.62	10,113.73	8,744.23	1,369.50	1,372.37
4	10- Technical Education	491.20	-	491.20	354.12	137.08	130.30
5	13- Health	2,699.87	50.00	2,749.87	2,173.69	576.18	579.50
6	15-Local Government	2,070.98	50.00	2,120.98	1,536.98	584.00	422.07
7	20- Social Security & Welfare	2,909.22	249.20	3,158.42	2,878.66	279.76	279.85
8	21- Women & Child Development	886.10	6.80	892.91	697.83	195.08	195.26
9	23- Food & Supplies	366.66	-	366.66	200.24	166.42	166.43
10	24- Irrigation	1,621.54	3.95	1,625.49	1,113.49	512.00	222.76
11	27- Agriculture	1,254.54	21.60	1,276.14	802.40	473.74	455.65
12	32- Rural & Community Development	2,503.01	55.87	2,558.87	1,977.92	580.95	520.46
13	34- Transport	1,878.38	30.20	1,908.58	1,791.66	116.92	112.25
14	38- Public Health & Water Supply	1,427.29	48.40	1,475.69	1,360.20	115.49	83.42
15	40-Energy & Power	4,533.76	843.22	5,376.98	5,256.49	120.49	120.43
Total		37,076.21	2,314.04	39,390.25	33,618.21	5,772.04	5,200.77
Revenue-Charged							
16	6- Finance	7,605.32	943.31	8,548.63	7,581.77	966.86	181.16
Total		7,605.32	943.31	8,548.63	7,581.77	966.86	181.16
Capital-Voted							
17	8-B&R	2,073.62	221.33	2,294.96	1,845.35	449.61	450.98
18	14-Urban Development	800.00		800.00	427.77	372.23	376.98
19	21-Women & Child Development	170.49	50.10	220.59	56.62	163.97	163.97
20	23-Food & Supplies	8,806.61	--	8,806.61	5,542.49	3,264.12	3,264.12

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual expenditure	Savings	Surrenders
21	38- Public Health & Water Supply	1,000.20	106.50	1,106.70	959.96	146.74	153.54
22	40- Energy & Power	500.00	-	500.00	66.94	433.06	433.06
23	45- Loan & Advances	1,001.41	--	1,001.41	842.87	158.54	158.92
Total		14,352.33	377.93	14,730.27	9,742.00	4,988.27	5,001.57
Capital-Charged							
24	Public Debt	13,849.85		13,849.85	8,227.41	5,622.44	5,622.93
Total		13,849.85		13,849.85	8,227.41	5,622.44	5,622.93
Grand Total		72,883.71	3,635.28	76,519.00	59,169.39	17,349.61	16,006.43

Appendix 2.2
(Reference: Paragraph 2.3.4; Page 42)
Details of expenditure incurred without provision during 2014-15

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure
1.	24-Irrigation 2700-Major Irrigation	0.19	01-Multi Purpose River project (Commercial) 93- Chief Engineer
2.		129.10	02- Western Jamuna Canal Project (Commercial), 800- Other Expenditure 99- Interest
3.		2.23	02- Western jamuna Canal Project (Commercial) 001-Direction and Administration, 93- Chief Engineer
4.		48.94	80-General, 001-Direction and Administration. 97- Execution Irrigation
5.		4.06	80-General, 001-Direction and Administration. 98-Supervision Irrigation
6.		3.98	80-General, 001-Direction and Administration. 95- Special Revenue Charges
7.		1.72	18-Non Commercial Irrigation Projects, 001-Direction and Administration. 89-Special Revenue
8.		2.00	05- Jawahar lal Nehru Canal Project (Commercial), 001-Direction and Administration, 91-Executive Engineer
9.		0.24	05- Jawahar lal Nehru Canal Project (Commercial), 001-Direction and Administration, 89- Special Revenue
10.		1.39	04- Loharu Canal Project (Commercial), 001-Direction and Administration. 91- Executive Engineer.
11.		0.29	24- Water Sector Management, 001-Direction and Administration. 91- Executive Engineer
12.	24-Irrigation 4701- Capital Outlay On Medium Irrigation	116.44	07- Improvement of old/existing channels under NABARD, 001-Direction and Administration, 91-Executive Engineer
13.		17.62	07- Improvement of old/existing channels under NABARD, 001-Direction and Administration, 89-Special Revenue
14.		8.02	07- Improvement of old/existing channels under NABARD, 001-Direction and Administration, 93-Chief Engineer
15.		6.58	07- Improvement of old/existing channels under NABARD, 001-Direction and Administration, 92-Superintending Engineer
16.		0.23	07- Improvement of old/existing channels under NABARD, 001-Direction and Administration, 88-Pensionary Charges
17.		36.70	06- New Minor for Equitable distribution of water, 001-Direction and Administration, 91-Executive Engineer

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure
18.	24-Irrigation 4701- Capital	5.55	06- New Minor for Equitable distribution of water, 001-Direction and Administration, 89-Special Revenue
19.	Outlay On Medium Irrigation	2.53	06- New Minor for Equitable distribution of water, 001-Direction and Administration, 93-Chief Engineer
20.		2.07	06- New Minor for Equitable distribution of water, 001-Direction and Administration, 92-Superintending Engineer
21.		5.92	23- Development of Water Bodies in the State, 001-Direction and Administration, 91-Executive Engineer
22.		0.90	23- Development of Water Bodies in the State, 001-Direction and Administration, 89-Special Revenue
23.		0.41	23- Development of Water Bodies in the State, 001-Direction and Administration, 93-Chief Engineer
24.		0.33	23- Development of Water Bodies in the State, 001-Direction and Administration, 92-Superintending Engineer
25.		6.88	80- General, 001-Direction and Administration, 91- Executive Engineer
26.		1.04	80- General, 001-Direction and Administration, 89-Special Revenue
27.		0.47	80- General, 001-Direction and Administration, 93- Chief Engineer
28.		0.39	80- General, 001-Direction and Administration, 92-Superintending Engineer
29.		0.98	19- Kaushalya Dam, 001-Direction and Administration, 91-Executive Engineer
30.	24-Irrigation 4711-Capital	72.35	01- Flood Control, 001-Direction and Administration, 97-Execution
31.	Outlay on Flood Control Projects	7.19	01- Flood Control, 001-Direction and Administration, 95-Special Revenue
32.		4.80	01- Flood Control, 001-Direction and Administration, 99-Chief Engineer
33.		3.53	01- Flood Control, 001-Direction and Administration, 98-Supertending Engineer
34.	24-Irrigation 4700- Capital	64.24	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction and Administration. 91- Executive Engineer
35.	Outlay on Major Irrigation	7.84	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction and Administration. 89- Special Revenue
36.		3.96	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction and Administration. 93- Chief Engineer
37.		3.04	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction and Administration. 92- Superintending Engineer

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure
38.		19.69	13-Modernisation & Lining of Canal systems, 001-Direction and Administration. 91-Executive Engineer
39.		2.40	13-Modernisation & Lining of Canal systems, 001-Direction and Administration. 89-Special Revenue
40.		1.21	13-Modernisation & Lining of Canal systems, 001-Direction and Administration. 93-Chief Engineer
41.		0.93	13-Modernisation & Lining of Canal systems, 001-Direction and Administration. 92- Superintending Engineer
42.		5.19	15-Lining of channels, 001-Direction and Administration. 91- Executive Engineer
43.		0.63	15-Lining of channels, 001-Direction and Administration. 89- Special Revenue
44.		0.32	15-Lining of channels, 001-Direction and Administration. 93- Chief Engineer
45.		0.25	15-Lining of channels, 001-Direction and Administration. 92- Superintending Engineer
46.		3.71	14-Dadupur Nalvi Irrigation Project, 001-Direction and Administration. 91- Executive Engineer
47.		0.45	14-Dadupur Nalvi Irrigation Project, 001-Direction and Administration. 89- Special Revenue
48.		0.23	14-Dadupur Nalvi Irrigation Project, 001-Direction and Administration. 93- Chief Engineer
49.		0.18	14-Dadupur Nalvi Irrigation Project, 001-Direction and Administration. 92- Superintending Engineer
50.	Public Debt	228.74	6003- Internal Debt of the State Government 109- Loans from other Institutions 97- Loans from NCRPB for upgradation of roads (B&R)
Total		838.08	

Appendix 2.3

(Reference: Paragraph 2.3.6; page 42)

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	1-Vidhan Sabha	63.66	10.88	61.55	12.99
2	3-General Administration	169.64	8.77	164.63	13.78
3	5-Excise & Taxation	181.76	1.05	153.41	29.40
4	9- Education	9,459.11	654.62	8,744.23	1,369.49
5	11- Sports & Youth Welfare	183.28	48.40	172.85	58.82
6	13- Health	2,699.87	50.00	2,173.69	576.18
7	15- Local Government	2,070.98	50.00	1,536.98	584.00
8	16- Labour	36.74	3.63	34.87	5.49
9	18- Industrial Training	208.45	15.97	200.42	24.00
10	20- Social Security & Welfare	2,909.22	249.20	2,878.66	279.76
11	21- Women & Child Development	886.10	6.80	697.83	195.08
12	24- Irrigation	1,621.54	3.95	1,113.49	512.00
13	26- Mines and Geology	10.31	0.78	9.11	1.98
14	27- Agriculture	1,254.54	21.60	802.40	473.74
15	32- Rural & Community Development	2,503.01	55.87	1,977.92	580.96
16	33- Co-operation	246.59	9.30	240.03	15.86
17	34- Transport	1,878.38	30.20	1,791.66	116.92
18	38- Public Health & Water Supply	1,427.29	48.40	1,360.20	115.49
19	41-Electronics & IT	26.67	10.87	23.71	13.83
20	44-Printing & Stationery	35.70	1.50	33.23	3.97
Sub Total		27,872.84	1,281.79	24,170.87	4,983.74
Revenue (Charged)					
21	6-Revenue	7,605.32	943.31	7,581.77	966.86
22	36- Home	2.80	1.00	2.31	1.49
Sub Total		7,608.12	944.31	7,584.08	968.35
Capital (Voted)					
23	8- B&R	2,073.62	221.33	1,845.35	449.61
24	13- Health	75.00	40.00	36.25	78.75
25	21-Women & Child Development	170.48	50.11	56.62	163.97
26	34- Transport	196.20	1.00	168.07	29.13
27	36- Home	124.00	15.00	120.16	18.84
28	38- Public Health & Water Supply	1,000.20	106.50	959.96	146.74
Sub Total		3,639.50	433.94	3,186.41	887.04
Grand Total		39,120.46	2,660.04	34,941.36	6,839.13

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 43)

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 103- legislative Secretariat 98- Chief Parliamentary Secretary/Parliamentary Secretaries	(O) 21.65 (S) 8.38 (R) (-) 9.46 20.57	18.79	(-) 1.78
2	03	General Administration	2070- other Administration Services 003- Training 98- Haryana Institute of Public Administration 98- Establishment Expenses	(O) 8.34 (R) 0.50 8.84	6.75	(-)2.09
3	04	Revenue	2245- Relief on Accounts of Natural Calamities 05- State Disaster Response Fund 101- State Disaster Response Fund 99- State Contribution	(O)234.48 (S)108.00 (R) (-)131.11 211.37	216.37	(+)5.00
4			2245- Relief on Accounts of Natural Calamities 02- Flood Cyclones etc. 101- Gratuitous Relief 97- Supply of Seeds Fertilizers and Agricultural implements	(O) 65.00 (R) (-)23.45 41.55	51.55	(+) 10.00
5			2030- Stamps & Registration 102- Expenses on sale of Stamps 99- Checking Staff	(O) 4.00 (R) 1.29 5.29	1.77	(-)3.52
6			3451- Secretariat Economic Services 091- Attached offices 99- Revenue Department	(O)6.02 (R) (-)5.57 0.45	4.78	(+) 4.33
7			2245- Relief on accounts of Natural Calamities 01- Drought 101- Gratuitous Relief 98- Supply of Seeds, Fertilizers and agricultural implements	(O) 9.00 (R) (-)9.00	84.64	(+)84.64
8			2245- Relief on accounts of Natural Calamities 80-General 800- Other expenditure 99- Hail Storm Relief/ cold wave/ frost relief	(O)64.39 (R) (-)16.20 48.19	109.17	(+)60.98
9			2245- Relief on accounts of Natural Calamities 02-Floods, Cyclones etc. 101- Gratuitous Relief 99- Food & Clothing	(O) 2.50 (R)(-)2.50	31.01	(+)31.01
10			2245- Relief on accounts of Natural Calamities 02-Floods, Cyclones etc. 800- Other expenditure	(O)3.85 (R) (-)3.85	18.53	(+)18.53

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R:Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
11			2245- Relief on accounts of Natural Calamities 122- Repairs & Restoration of damaged Irrigation & flood control works.	(O)5.00 (R) (-)5.00	11.81	(+)11.81
12	06	Finance	2049- Interest Payments 01- Interest on Internal Debt. 200- Interest on other internal debt. 92- Interest on Loans from NCRPB	(O) 224.26 (R) (-) 34.99 189.27	142.35	(-)46.92
13			2049- Interest Payments 01-Interest on Internal Debt. 101- Interest on Market Loans 99- Interest on Market Loans bearing interest	(O) 3,344.40 (S) 31.86 (R) 447.62 3,823.88	3,653.11	(-)170.77
14			2049- Interest Payments 01-Interest on Internal Debt. 123- Interest on Special Securities issued to National Small Saving Fund Government of India by State Government 93- Interest on Small Saving Collection	(O) 1001.63 (R) 16.48 1018.11	1122.61	(+)104.50
15			2049- Interest Payments 01-Interest on Internal Debt. 305- Management of Debt 99- Expenditure on issue of New Loans etc.	(O) 2.00 (R) 2.00 4.00	13.78	(+)9.78
16			2049- Interest Payments 01-Interest on Internal Debt. 200- Interest on other Internal Debts. 91- 8.5% Tax free Special bonds of State Government (Power Bonds)	(O) 31.19 (R) (-) 27.75 3.44	38.68	(+)35.24
17	07	Planning & Statistics	3451- Secretariat Economic Services 102- District Planning Machinery 95- District Plan	(O) 235.00 (R) (-) 201.93 33.07	29.44	(-) 3.63
18	08	Building & Roads	2059- Public Works 80- General 052- Machinery & Equipments 96- Machinery	(O) 6.25 (R) 0.39 6.64	4.66	(-) 1.98
19			3054- Roads & Bridges 04-District & other Roads 337- Road works 98- Rural Roads	(O) 431.46 (R) 36.13 467.59	472.21	(+)4.62
20			3054- Roads & Bridges 80- General 797- Transfer to/from Reserve Funds/ Deposit Accounts 99- Transfer from CRF- Inter Account Transfer	(O) 67.00 (R) 8.19 75.19	73.73	(-)1.46
21			4216- Capital Outlay on Housing 01- Government Residential Buildings 106- General Pool Accommodation 99- Administration of Justice	(O) 10.00 (R) 5.51 15.51	14.34	(-) 1.17

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R:Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
22	09	Education	2202- General Education 01- General Education 101- Government Primary Schools 98- Middle Education Classes VI to VIII 98- Establishment Expenses	(O) 2118.73 (R) (-) 189.17 1929.56	1932.44	(+) 2.88
23	10	Technical Education	2203- Technical Education 105- Polytechnics 54- Integrated Skills Developments Schemes (ISDS)	(O)0.00 (S) 0.00 (R) 9.31 9.31	2.33	(-) 6.98
24	14	Urban Development	4217- Capital outlay on Urban Development 60- Other Urban Development Scheme 051- Construction 97- Stimulus Package for Public Health Engineering Department	(O) 350.00 (R) (-) 107.14 242.86	247.61	(+) 4.75
25	15	Local Government	2217- Urban Development 80- General 191- Assistance to Local Bodies Corporations, Urban Development Authority, Town Improvement Boards etc. 96- Contribution to Local Bodies from Proceeds of Stamp Duty to Municipal Corporation	(O) 400.00 (R) (-) 10.47 389.53	289.16	(-) 100.37
26			2217- Urban Development 80- General 192- Assistance to Municipal Committees/Councils 92- Contribution to Local Bodies from the Proceeds to Stamp Duty to Municipal Committees/Councils	(O) 200.00 (R) (-) 19.75 180.25	118.69	(-) 61.56
27	18	Industrial Training	4250- Capital Outlay on other Social Services 800- Other Expenditure 93- Development of Training infrastructure in Mewat Region	(O) 25.00 (S) 40.39 (R) (-) 0.35 65.04	59.01	(-)6.03
28			2225- Welfare of Schedule Caste, Schedule Tribe, Other Backward Classes & Minorities 03-Welfare of Backward Classes 277- Education 93- Post Matric Scholarship to Backward Classes Students	(O) 12.36 (R) (-) 6.79 5.57	4.11	(-) 1.46
29	24	Irrigation	2700- Major Irrigation 02-Western Jamuna Canal Project (commercial) 001- Direction & Administration 91- Executive Engineer	(O) 366.95 (R) (-) 51.07 315.88	33.61	(-)282.27
30			2700- Major Irrigation 02-Western Jamuna Canal Project (commercial) 001- Direction & Administration 89- Special Revenue	(O) 43.79 (R) (-) 7.99 35.80	4.05	(-) 31.75

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R:Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
31			2700- Major Irrigation 02-Western Jamuna Canal Project (commercial) 001- Direction & Administration 92- Superintending Engineer	(O) 26.30 (R) (-) 7.30 19.00	1.64	(-) 17.36
32			2700- Major Irrigation 800- Other Expenditure 98- Energy Charges	(O) 35.00 (R) (-) 9.97 25.03	26.09	(+) 1.06
33			2700- Major Irrigation 01- Multi Purpose River Project (commercial) 001- Direction & Administration 91- Executive Engineer	(O) 73.64 (R) (+) 1.37 75.01	3.52	(-) 71.49
34			2700- Major Irrigation 01- Multi Purpose River Project (commercial) 001- Direction & Administration 89- Special Revenue	(O) 21.43 (R) (-) 3.32 18.11	0.61	(-) 17.50
35			2700- Major Irrigation 01- Multi Purpose River Project (commercial) 001-Direction & Administration 92- Superintending Engineer	(O) 2.81 (R) (-) 0.35 2.47	0.15	(-) 2.32
36			2700- Major Irrigation 80- General 001- Direction & Administration 93- Chief Engineer	(O) 35.63 (R) (-) 5.42 30.21	6.26	(-) 23.95
37			2700- Major Irrigation 800- Other Expenditure 98- Improvement Upgradation/ Operation & Maintenance	(O) 45.00 (R) (-) 5.50 39.50	35.08	(-) 4.42
38			2700- Major Irrigation 18- Non Commercial Irrigation Projects 001-Direction & Administration 91- Executive Engineer	(O) 47.09 (R) (-) 3.63 43.46	13.86	(-)29.60
39			2700- Major Irrigation 18- Non Commercial Irrigation Projects 001-Direction & Administration 92- Superintending Engineer	(O) 4.66 (R) (-) 1.40 3.26	0.64	(-) 2.62
40			2700- Major Irrigation 18- Non Commercial Irrigation Projects 001-Direction & Administration 93- Chief Engineer	(O) 3.25 (R) (-) 0.16 3.09	0.82	(-) 2.27
41			2705- Command Area Development 190- Assistance to Public Sector & other undertakings 95- Area Development Programme (CAD) for Canal Area (50% Basis)	(O) 131.35 (S) 3.95 (R) (-) 53.26 82.04	78.09	(-) 3.95
42			2701- Medium Irrigation 10-Sewani Lift Irrigation Project (commercial) 800-Other Expenditure 98- Energy Charges	(O) 22.00 (R) (-) 7.00 15.00	13.78	(-) 1.22

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 01- Loharu Canal Project (Commercial) 800- Other Expenditure 98- Energy Charges	(O) 28.00 (R) (-)2.00 26.00	28.39	(+) 2.39
44			2700- Major Irrigation 02-Jawaharlal Nehru Canal Project (Commercial) 800- Other Expenditure 98- Energy Charges	(O) 130.00 (R) 5.00 135.00	130.00	(-) 5.00
45			2701- Medium irrigation 07-Improvement of old/ existing Channels under NABARD 800- Other Expenditure 99- Interest	(O) 132.34 (R) (-) 7.00 125.34	132.34	(+)7.00
46			2701- Medium irrigation 14- Water Resources Consolidated Project 800- Other Expenditure 99- Interest	(O) 43.31 (R) (-)2.17 41.14	43.31	(+) 2.17
47			4701- Capital outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800- Other Expenditure 98- NABARD Construction of Canal	(O) 80.50 (R) 7.00 87.50	146.56	(+)59.06
48			4701- Capital outlay on Medium Irrigation 800- Other Expenditure 98- New Minor Construction of Canal	(O) 20.00 (R) (-) 1.99 18.01	38.13	(+) 20.12
49			4700- Capital Outlay on Major Irrigation 13- Modernization & Lining of Canal system 800- Other Expenditure 97- BML Hansi Branch- Butana Branch Multipurpose link Channel	(O) 1.00 (R) (-) 0.06 0.94	6.00	(+) 5.06
50			4701- Capital outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 789- Special Component Plan for SC 99- Improvement of Old/Existing Channels under RIDF (NABARD) for SC population in the State	(O) 69.50 (R) 6.10 75.60	32.43	(-) 43.17
51			4700- Capital Outlay on major Irrigation 13- Modernization & Lining of Canal system 789- Special Component Plan for SC 99- Reh. Canal Network - Improvement in rehabilitation of water courses in SC population in the State	(O) 30.00 (R) (-) 0.05 29.95	4.31	(-) 25.64

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R:Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
52			4700- Capital Outlay on major Irrigation 13- Modernization & Lining of Canal system 800- Other Expenditure 98- Reh. Canal Network- Construction of Canal	(O) 40.75 (R) 4.51 45.26	18.48	(-) 26.78
53			4700- Capital Outlay on major Irrigation 14- Dadupur Nalvi Irrigation Project 789- Special Component Plan for SC 99- Dadupur Nalvi Recharge Ground Water in Sweet water in Scheduled Castes Population in the State	(O) 2.50 (R) (-) 1.33 1.17	--	(-)1.17
54			4700- Capital Outlay on major Irrigation 14- Dadupur Nalvi Irrigation Project 800- Other Expenditure 98- Dadupur Nalvi- Construction of Canal	(O) 4.00 (R) (-) 0.97 3.03	4.29	(+) 1.26
55	27	Agriculture	2415- Agriculture Research and Education 01-Crop Husbandry 277- Education 99- Grants-in-aid to Haryana Agricultural University	(O) 124.97 (R) (-) 28.79 96.18	78.73	(-) 17.45
56	28	Animal Husbandry and Dairy Development	2403- Animal Husbandry 102- Cattle & Buffalo Development 95- Scheme for establishment of Intensive Cattle Development Projects at Ambala, Bhiwani, Jind, Pehowa & Sirsa	(O) 40.21 (R) (-) 1.67 38.53	36.64	(-) 1.89
57			2403- Animal Husbandry 101- Veterinary Services and Animal Health 94- Opening of new Veterinary Dispensaries	(O)31.47 (R) (-) 4.48 26.99	32.49	(+) 5.51
58			2403- Animal Husbandry 101- Veterinary Services and Animal Health 95- Continuance of Veterinary Hospital and Dispensaries	(O) 70.54 (R) (-) 3.84 66.70	68.46	(+)1.76
59	34	Transport	3055- Road Transport 201- Haryana Roadways 98- B-Operations	(O) 1399.14 (S) 30.00 (R) (-) 64.56 1364.57	1360.12	(-) 4.45
60	38	Public Health and Water Supply	2215- Water Supply and Sanitation 01-Water Supply 799- Suspense 99- Suspense	(O) 4.00 (R) (-) 2.00 2.00	(-) 26.34	(-) 28.33

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
61			2215- Water Supply and Sanitation 01- Water Supply 101- Urban Water Supply Programmes 99- Maintenance of Urban Water Supply and Sewerage 98- Maintenance Charges	(O) 67.50 (S) 10.00 (R) 5.55 83.05	79.46	(-) 3.59
62			4215- Capital Outlay on Water Supply and Sanitation 02- Sewerage and Sanitation 101- Urban Sanitation Services 94- Sewerage and Sanitation	(O) 150.00 (R) 6.65 156.65	157.91	(+) 1.26
63			4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 102- Rural Water Supply 93- Rural Water Supply 93- NABARD	(O) 98.40 (R) (-) 8.17 90.23	92.99	(+) 2.76
64			4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 102- Rural Water Supply 96- Desert Development Programme	(O) 99.00 (S) 2.43 (R) (-) 1.04 100.39	102.31	(+) 1.92
65	41	Electronics and IT	2852- Industries 07- Telecommunication and Electronic Industries 202- Electronics 89- National e-Governance Action Plan	(O) 5.96 (S) 10.87 (R) 3.67 20.50	9.63	(-) 10.87
66		Public Debt	6003- Internal Debt of the State Government 109- Loans from other Institutions 99- Loans from NCRPB(PH & B&R)	(O) 366.06 (R) (-) 49.75 316.31	77.38	(-) 238.93
						(-) 1,307.71 (+) 499.40

Abstract	Nos. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	27	(+) 504.57
Saving out of appropriation (-)	39	(-) 1,307.71
Total	66	

Excess cases more than ₹10 crore but less than ₹25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 10, 11 and 48	3	50.46
Saving cases more than ₹10 crore but less than ₹25 crore		
Sr. No. 31, 34, 36, 55 and 65	5	87.13
Total	8	

Excess cases more than ₹25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 7, 8, 9, 14, 16 and 47	6	375.43
Saving cases more than ₹25 crore		
Sr. No. 12, 13, 25, 26, 29, 30, 35, 38, 50, 51, 52, 60 and 66	13	1,157.58
Total	19	

Appendix 2.5

(Reference: Paragraph 2.3.8; page 43)

Details of surrender of funds in excess of ₹ 10 crore at the end of March 2015

(₹ in crore)

Sr. No.	Grant number	Original	Supplementary	Total provisions	Actual expenditure	Savings/ Excesses(-)	Amount surrendered
Revenue (Voted)							
1	1-Vidhan Sabha	63.66	10.88	74.54	61.55	12.99	11.56
2	3- General Administration	169.64	8.77	178.41	164.63	13.78	11.59
3	4- Revenue	891.38	122.71	1,014.09	929.34	84.75	303.20
4	5- Excise & Taxation	181.76	1.05	182.81	153.41	29.40	29.65
5	6- Finance	4,565.51	299.81	4,865.33	4,654.48	210.85	210.73
6	7- Planning & Statistics	409.04	0.36	409.40	75.82	333.58	329.29
7	8- Buildings & Roads	1,159.12		1,159.12	1,077.58	81.54	82.59
8	9- Education	9,459.11	654.62	10,113.73	8,744.23	1,369.50	1,372.37
9	10-Technical Education	491.20	--	491.20	354.12	137.08	130.30
10	11-Sports & Youth Welfare	183.28	48.40	231.67	172.85	58.82	56.26
11	13 Health	2,699.87	50.00	2,749.87	2,173.69	576.18	579.50
12	14- Urban Development	136.08	--	136.08	103.44	32.64	32.50
13	15- Local Government	2,070.98	50.00	2,120.98	1,536.98	584.00	422.07
14	17-Employment	79.86	--	79.86	54.71	25.15	25.26
15	18- Industrial Training	208.45	15.97	224.42	200.42	24.00	24.47
16	19- Welfare of SCs, STs & Other BCs and Minorities	365.09	--	365.09	270.00	95.09	91.61
17	20- Social Security and welfare	2,909.22	249.20	3,158.42	2,878.66	279.76	279.85
18	21- Women and Child Development	886.10	6.80	892.91	697.83	195.08	195.26
19	23- Food & Supplies	366.66	--	366.66	200.24	166.42	166.43
20	24- Irrigation	1,621.54	3.95	1,625.49	1,113.49	512.00	222.76
21	27- Agriculture	1,254.54	21.60	1,276.14	802.40	473.74	455.65
22	28- Animal Husbandry & Dairy Development	556.07	--	556.07	504.74	51.33	51.45
23	30- Forest & Wild Life	315.41	32.12	347.53	315.97	31.56	33.97
24	32- Rural & Community Development	2,503.01	55.87	2,558.87	1,977.92	580.95	520.46
25	33- Co-operation	246.59	9.30	255.89	240.03	15.86	15.93
26	34- Transport	1,878.38	30.20	1,908.58	1,791.66	116.92	112.25

Sr. No.	Grant number	Original	Supplementary	Total provisions	Actual expenditure	Savings/ Excesses(-)	Amount surrendered
27	36- Home	2,598.68	80.04	2,678.72	2,653.61	25.11	25.74
28	37- Elections	100.23		100.23	85.50	14.73	14.75
29	38- Public Health & water supply	1,427.29	48.40	1,475.69	1,360.20	115.49	83.42
30	39- Information & Publicity	145.62	--	145.62	101.33	44.29	44.25
31	40- Energy & Power	4,533.77	843.22	5,376.99	5,256.49	120.49	120.43
32	42- Admn of Justice	351.54	123.27	474.81	376.74	98.07	96.98
Total		44,828.68	2,766.54	47,595.22	41,084.06	6,511.16	6,152.53
Revenue (Charged)							
33	6-Finance	7,605.32	943.31	8,548.63	7,581.77	966.86	181.16
Total		7,605.32	943.31	8,548.63	7,581.77	966.86	181.16
Capital (Voted)							
34	8-B&R	2,073.62	221.33	2,294.96	1,845.35	449.61	450.98
35	9-Education	27.23		27.23	12.72	14.51	14.51
36	14- Urban Development	800.00		800.00	427.77	372.23	376.98
37	21- Women & child Development	170.48	50.11	220.59	56.62	163.97	163.97
38	23- Food & Supplies	8,806.61		8,806.61	5,542.49	3,264.12	3,264.12
39	24- Irrigation	510.24		510.24	913.13	(-)402.89	33.91
40	28- Animal Husbandry and Dairy Development	20.00		20.00	4.50	15.50	15.50
41	33- Co-operation	42.79	36.38	79.17	65.27	13.90	13.90
42	34- Transport	196.20	1.00	197.20	168.07	29.13	29.13
43	36- Home	124.00	15.00	139.00	120.16	18.84	18.84
44	38- PH & WS	1,000.20	106.50	1,106.70	959.96	146.74	153.54
45	40- Energy & Power	500.00		500.00	66.94	433.06	433.06
46	45- Loans & Advances by State Government	1,001.41	--	1,001.41	842.87	158.54	158.92
Total		15,272.78	430.32	15,703.11	11,025.85	5,080.16	5,127.36
Capital (Charged)							
47	Public Debt	13,849.85		13,849.85	8,227.41	5,622.44	5,622.93
Total		13,849.85		13,849.85	8,227.41	5,622.44	5,622.93
Grand Total		81,556.63	4,140.17	85,696.81	67,919.09	(+)17,777.72 (-)402.89	17,083.97

Appendix 2.6
(Reference: Paragraph 2.3.9; Page 43)
Details showing rush of expenditure in the last quarter/month of the year
(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2015	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	04- Revenue	2705- Command Area Development	38.00	20.90	55.00	11.40	30.00
2.	06- Finance	2075-Miscellaneous General Services	653.66	653.53	99.98	591.51	90.49
3.	07- Planning and Statistics	3451- Secretariat Economic Services	58.83	50.99	86.68	48.26	82.03
4.	13-Health	4210-Capital Outlay on Medical and Public Health	36.25	36.25	100.00	0.00	0.00
5.	14- Urban Development	2217- Urban Development	103.44	73.53	71.08	3.16	3.05
6.	18- Industrial Training	4250- Capital Outlay on Other Social Services	89.72	53.78	59.95	45.92	51.18
7.	25-Industries	2851-Village and Small Industries	72.83	41.95	57.60	9.47	13.00
8.	27-Agriculture	2401-Crop Husbandry	526.28	311.59	59.21	149.82	28.47
9.	32-Rural and Community Development	2501-Special Programmes for Rural Development	55.69	36.63	65.77	35.96	64.57
10.	33-Co-operation	4425-Capital Outlay on Co-operation	63.03	48.27	76.58	48.09	76.30
11.	36-Home	4055- Capital Outlay on Police	120.16	74.34	61.87	67.45	56.13
Total			1,817.89	1,401.76	77.11	1,011.04	55.62

Appendix 2.7
(Reference Paragraphs 2.4.1; Page 44)

Non-submission of Vouchers in support of payment for the year 2014-15

(₹ in crore)

Sr. No	Name of Treasury	No. of Vouchers	Amounts
1.	Ambala Cantt.	214	3.07
2.	Bhiwani	395	3.27
3.	Chandigarh	24	0.17
4.	Faridabad	306	3.94
5.	Fatehabad	15	0.67
6.	Gurgaon	145	5.43
7.	Hisar	248	3.21
8.	Jagadhari	72	0.65
9.	Jhajjar	55	0.34
10.	Jind	10	0.09
11.	Kaithal	55	0.49
12.	Karnal	968	10.74
13.	Kurukshetra	22	0.36
14.	Narnaul	92	0.65
15.	Nuh	50	0.61
16.	Panipat	94	1.07
17.	Panchkula	89	0.55
18.	Rewari	156	1.20
19.	Rohtak	196	1.94
20.	Sirsa	79	0.98
21.	Sonipat	131	0.91
Total		3,416	40.34

Appendix 2.8

(Reference Paragraphs 2.5.3 (i); Page 47)

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

(₹ in crore)

Sr. No.	Name of Department	Scheme	Approved Outlay	Revised Outlay	Actual Expenditure
1	Agriculture	National Agriculture Crop Insurance Scheme	2.50	--	--
2		Weather based crop insurance	40.00	--	--
3	Irrigation	Accelerated Irrigation Benefit Programme (AIBP)	32.91	--	--
4	Command Area Development Authority	Reclamation of Water Logged Areas (50:40:10)	2.25	--	--
6	Secondary Education	Setting up of Kisan Adarsh Vidyalaya in the State	3.18	--	--
7		Setting up of Edusat project	3.00	--	--
8	Higher Education	Haryana Institute of Research & Training Centre JIND	10.00	--	--
9		Setting up an Educational City in the State (Edusat)	1.00	--	--
10		Maintenance of Government Colleges and Hostels	2.00	--	--
11	Technical Education	Setting up of New Govt Polytechnics (NCRPB)	60.00	--	--
12	Medical Education	NCRPB Loan	10.00	--	--
13		Extension of Medical College/Hospital Khanpur Kalan Sonipat PH2 (NCRPB)	40.00	--	--
14		For construction of Mortuary at PGI, Rohtak	10.00	--	--
15	Social Justice & Empowerment	Pre metric Scholarship for Students belonging to the Minority Communities	1.70	--	--
16		Home for aged and infirms (Rewari)	1.00	--	--
Total			219.54	-	-

Appendix 2.9

(Reference: Paragraph 2.5 3(ii); Page 47)

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

(₹ in crore)

Sr. No.	Department	Schemes	Approved Outlay	Revised Outlay
1	Agriculture	Modified National Agri Insurance Scheme	10.00	0.70
2	Forest	National Afforestation Programme (National Mission for a green India)	25.00	20.00
3	Community Development	Total Sanitation Campaign now Nirmal Bharat Abhiyan	50.00	11.32
4	Secondary Education	Construction & running of Girls Hostel for Education ally Backward Block (90:10)	3.60	1.78
5	Health	Strengthening of Civil Registration System	1.50	0.50
6		Opening/Strengthening of ANM/GNM Nursing Training School	3.00	0.01
7		Implementation of NPCDCS & NPHCE	3.00	0.01
8	Urban Development	Scheme for upgradation of Choupals/Community Centre in the MC's of the State (CM Announcement)	98.55	30.00
9		Development of Satellite & counter Magnet towns	5.18	4.68
10		JNNURM (Centre Share of CSS)	150.00	2.85
11	Swarna Jayanti Shahari Rozgar Yojana	Swarna Jayanti Shahari Rozgar Yojana (SJSRY)	4.52	0.01
12	Town & Country Planning (NCR)	Chandigarh Metro	25.00	0.01
13	Social Justice and Empowerment	Kanyadaan	1.00	0.10
14	Industrial Training & Vocational Education	Skill Development Mission	4.62	0.50
15	Food & Supplies	Construction of Godown at Animal Farm Hissar HSAMB Barwala Hissar & Village Bhor Sainda Kurukshetra	50.00	3.00
16	Printing & Stationary	Expansion of Government Press Sector 18, Chandigarh	7.90	0.45
17	Administration of Justice	Development of Infrastructure facilities for Judiciary including Gram Nyayalayas	14.00	2.00
		Total	456.87	77.92

Appendix 2.10

(Reference: Paragraph 2.5.3 (iii); Page 47)

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

(₹ in crore)

Sr. No.	Department	Scheme	Approved outlay	Revised Outlay
1	Community Development	Nirmal Bharat Abhiyan (NBA)	150.00	150.00
2	Irrigation	Accelerated irrigation benefit Programme (AIBP)	1.63	1.63
3		raising & strengthening of Embankment along Yamuna	2.00	2.00
4	Electronic and Information Technology	Unique ID to the State citizen under SUIDH (TFC)	6.42	6.42
5	Civil Aviation	Procurement of Trainer/Advanced Trainer Aircraft	2.00	2.00
6	Public Works (B&R)	Machinery & Equipment	2.00	2.00
7	Secondary Education	Promotion of Science Education in government schools	2.00	2.00
8	AYUSH	Opening /setting up of new government ayurvedic college/hospital at village Pattikara, Narnaul	7.65	7.65
9		Supply of essential drugs	1.24	1.24
10	Public Health Engineering	Indira Gandhi Water Scheme (now Water supply to SC dominated habitations)	20.00	20.00
11	Welfare of SC and BC	Creation of Employment Generation Opportunities by setting up Employment oriented institute like Driving Training Schools ,JBT Training Institute, Paramedical /Nursing/ Air Hostess etc	1.00	1.00
12		Share Capital to HSCF & D corporation	1.00	1.00
13		Babu Jagjivan Ram Chhatrawas Yojana (For Boys)	1.00	1.00
14		Financial Assistance to SC/BC candidates for higher competitive exam through private institutions	3.50	3.50
15		Constructions of Hostel for OBC boys & girls	2.40	2.40
16		Housing Finance Scheme for BC & minorities	1.70	1.70
17		Scheme for Development of other Backwards classes and denotified nomadic and semi nomadic (Post-Matric scholarship to OBC Students)	5.00	5.00
		Total	210.54	210.54

Appendix 2.11

(Reference: Paragraph 2.5.3 (iv); Page 47)

Detail of the plan schemes (₹ one crore and above) where budget estimates were enhanced, but expenditure was less than eighty per cent of the original provision (₹ in crore)

Sr. No.	Department	Scheme	Approved outlay	Revised Outlay	Expenditure	Percentage of expenditure to Approved outlay
1	Horticulture	National Horticulture Mission	28.50	31.90	18.19	64
2	Animal Husbandry Dairying	National Livestock Health & Disease Control Programme (100%)	3.00	4.00	1.83	61
3	Rural Development	Integrated watershed Management Programme (90:10)	15.00	27.00	7.94	53
4	Land Records	National Land Records Modernization Programme Survey/Re-Survey & Modern Record Room	5.00	12.35	0.48	10
5	Mewat Development Board	Community Work	7.79	8.34	4.68	60
6	Command Area Development Authority	Inst. Support to WUAS(45:45:10)	2.70	2.84	0.56	21
7	Secondary Education	Rashtriya Madhyamik Shiksha Abhiyaan (RMSA) (CSS)	150.00	200.00	61.61	41
8		Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence	10.00	16.36	6.87	69
9		Information & Communication & Technology Scheme	60.00	69.58	2.44	4
10		Rashtriya Madhyamik Shiksha Abhiyana (75:25)	50.00	65.35	8.11	16
11	Sports	Mass Popularization of Sports Scheme	1.00	1.33	0.68	68
12	Health	Continuation of District Staff for Civil Surgeons	3.38	5.09	2.63	78
13	Public Health Engineering	TFC (Shivalik & Southern Haryana)	75.00	149.12	56.69	76
14	Women and Child Development	Integrated Child Development Services Scheme	5.12	5.15	3.61	71
15		Anganwadi Suraksha Bima Yojana renamed as Insurance Future security scheme of AWS/helpers	4.00	5.34	3.10	78
Total			420.49	603.75	179.42	43

Appendix 2.12

(Reference: Paragraph 2.5.3 (v); Page 47)

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

Sr. No.	Department Name	Sub-Head of Development	Approved Plan 2014-15			Percentage of Expenditure to Revised Outlay
			Approved Outlay	Revised Outlay	Actual Expenditure	
1	Agriculture (Crop Husbandry)	Strengthening of Agricultural Extension Infrastructure	8.50	2.50	1.71	68
2		Providing soil & water testing services to the farmers	1.00	0.50	0.05	9
3		Scientific Bee Keeping quality honey Pro Agri and Non Agri Labours	4.50	3.80	2.60	69
4		National project on management of Soil health and Fertility	2.00	0.52	0.37	72
5		Integrated Scheme for Implementation of Oil Seed, Oil Palm and Maize including SC comp.	2.25	1.00	0.64	64
6		State Extension Programme (Centre Share of CSS)	2.60	1.35	0.74	55
7		National Food Security Mission (Centre Share of CSS)	55.00	50.00	26.71	53
8	Horticulture	Agriculture Human Resource Dev. Project	2.00	1.57	1.16	74
9		Micro Irrigation	46.49	28.90	14.34	50
10		National Mission on Sustainable Agriculture	36.00	25.20	14.20	56
11		National Mission on Ayush including Mission on Medicinal Plants	1.90	1.18	0.88	74
12	Animal Husbandry & Dairying	National Livestock Mission	1.00	0.85	0.04	5
13		National livestock Management Programme(75:25)	15.00	7.00	0.29	4
14	Cooperation	Computerization of Cooperative Department	6.00	0.50	0.17	35
15		Assistance to SC and General L/C societies	1.00	0.75	0.42	57
16	Rural Development	National Rural Livelihood Mission	15.00	8.33	4.33	52
17		Integrated Watershed Management Programme(IWMP)	5.00	3.00	0.88	29
18	Irrigation	Construction of Kaushliya Dam on Ghaggar River	7.00	1.50	0.82	55
19		Annuity Charges	20.00	12.00	7.95	66
20	Industries	MSME Cluster Dev. Prog.	6.00	0.84	0.60	71
21	PWD (Building & Roads)	Housing Scheme(Govt. Residential Building Public Works)	5.00	1.50	0.97	65
22	Road Transport	Modernization of Workshops	2.00	0.50	0.05	9
23		Land & Bldg. Programme of Regulatory Wing	11.29	6.30	3.50	56

Sr. No.	Department Name	Sub-Head of Development	Approved Plan 2014-15			Percentage of Expenditure to Revised Outlay
			Approved Outlay	Revised Outlay	Actual Expenditure	
24	DESA	Strengthening of Planning Machinery at State level	1.00	0.50	0.37	73
25		Decentralised/ District Planning General Component	235.00	60.70	29.44	48
26		Decentralised/ District Planning SCSP component	140.00	40.00	19.58	49
27	Secondary Education	Monthly stipend to all BPL Students in Classes 9th to 12th	15.00	12.00	8.64	72
28		Teachers welfare fund	2.00	1.00	0.42	42
29		Direction & Administration - Salary for Headquarters Staff & DEO Mewat and Palwal Offices	11.03	9.67	4.87	50
30		Strengthening of Edu. Management Administration and Planning in School- printing of Monthly Magazine and Teachers Diary	1.04	0.60	0.37	62
31		E-Governance and computerization of HQ, DO, SDEO offices	4.00	2.55	1.66	65
32		Setting up of District Institute of Education and Training (DIET's) (75:25)	18.35	13.23	10.48	79
33		Saakshar Bharat	9.46	4.00	3.15	79
34		Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence	53.00	30.00	16.04	53
35		Support for Educational Development including Teachers Training & Adult Education	50.00	45.03	34.68	77
36	Power	Haryana Power Generation Corporation Ltd.	78.35	73.25	10.00	14
37		Haryana Power Vidyut Prasharan Nigam Ltd.	439.35	325.00	155.05	48
38		DHBVNL	218.82	113.25	10.00	9
39	Renewable Energy	Promoting installation of Solar Water Heating System for General Public	1.50	1.31	0.24	18
40	Higher Education	Raising of New girls Bn. NCC at Hissar, Haryana	1.38	0.60	0.38	63
41		National Service Scheme (NSS)	2.00	0.53	0.32	61
42	Technical Education	Supply of Free books to SC students	2.00	1.00	0.28	28
43		Technical Education project Phase-IV	10.00	5.00	1.50	30
44		Reimbursement of Fees to SC Students	11.00	5.00	0.19	4
45	Medical Education	Mukhyamnatri Muft ilaaj Yojana	36.00	35.00	20.18	58
46	Health	Strengthening of De-Addiction Centers	4.50	2.66	1.87	70
47		Malaria	10.00	8.73	6.81	78

Sr. No.	Department Name	Sub-Head of Development	Approved Plan 2014-15			Percentage of Expenditure to Revised Outlay
			Approved Outlay	Revised Outlay	Actual Expenditure	
48	Food & Drug Administration	Establishment	5.00	3.90	2.65	68
49	Ayush	Strengthening of District Ayurvedic offices	1.41	1.15	0.49	42
50	Employees State Insurance	Rashtriya Swasthya Bima Yojana for BPL families (State Share)	13.90	4.95	3.77	76
51		Social Security for Unorganized Workers including Rashtriya Swasthya .00Bima Yojana	15.00	10.00	3.58	36
52	Urban Development	Rajiv Gandhi Aawas Yojana	50.99	30.00	18.10	60
53	Town & Country Planning (NCR)	Loan to Urban Infrastructure Development Fund/Stimulate Package for various departments	800.00	541.00	423.02	78
54		For conducting Study	1.00	0.55	0.34	61
55	Labour	Construction of Labour complex at FBD, Gurgaon	11.00	4.00	2.89	72
56	Social Justice & Empowerment	Indira Gandhi Priyadarshini Vivah shagun Yojana	30.00	5.00	3.17	63
57	Women and Child Development	Haryana Child welfare council	17.00	12.00	5.76	48
58		Construction of Anganwadi Centres	102.49	102.46	49.62	48
59	Public Works (General Administration)	Excise and Taxation Buildings, Check Barriers etc.	10.00	1.50	0.83	55
60		House Sites to Landless Workers in Rural Areas	2.00	0.10	0.02	20
Total			2,671.10	1,666.81	934.16	56

Appendix 2.13

(Reference: Paragraph 2.5.3 (vi); Page 47)

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

(₹ in crore)

Sr. No	Department	Scheme	Approval Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure to Revised outlay
1	Agriculture	National Mission on Agriculture Extension & Technology	5.00	5.00	6.69	134
2	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	34.65	15.00	21.78	145
3		Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)(90:10)	350.00	150.00	196.03	131
4	PWD (Building & Road)	Development of Judiciary Infrastructure (Residential) (Admn. of Justice)	10.00	10.00	15.51	155
5	Science & Technology	Haryana Science Talent Search Scheme	2.00	2.00	2.40	120
6	Ayush	Continuation/Improvement of Shri Krishana Govt. Ayurvedic College & Pharmacy, KKR/Drug Testing Lab & ISMR Panchkula	5.35	5.35	9.82	184
7	Public Health Engineering	Suspense (Stock) URBAH	5.00	5.00	8.33	167
8		Maintenance	15.00	20.00	25.68	128
9	Information and Public Relations	Setting up of History & Culture Academy	1.50	1.15	1.50	131
10		Setting up of Haryana Sanskriti Academy	1.50	1.15	1.50	131
11		Setting up of Punjabi Academy	1.50	1.15	1.50	131
12		Setting up of Hali Urdu Academy in the state	1.50	1.15	1.50	131
13		Assistance of Haryana Sahitya Academy and Granth Academy	6.00	4.60	6.00	131
14	Social Justice & Empowerment	Centre Share of CSS (b) Indira Gandhi National Widow pension scheme	16.70	16.70	21.19	127
15	Women and Child Development	Integrates Child Protection Scheme (ICPS)	4.00	1.35	4.00	296
16	Cooperation	Loan to HSCARDB for farmers	0.00	100.00	203.87	204
Total			459.70	339.59	527.31	155

Appendix 2.14

(Reference: Paragraph 2.5.3 (vii); Page 47)

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

(₹ in crore)

Sr. No.	Department	Schemes	Approved/Revised Outlay	Actual Expenditure	Percentage of expenditure to outlay
1	Agriculture	Promotion of Crop Diversification	8.00	5.14	64
2		National Oil seed and Oil Palm mission	3.00	1.91	64
3	Animal Husbandry & Dairying	Capital Outlay on Animal Husbandry construction/ Strengthening Veterinary infrastructure under RIDF	20.00	4.50	23
4	Rural Development	Backward Region Grant Fund (BRGF) (CA)	30.00	19.10	64
5		Members of Parliament local Area Development (MPLADS)	61.00	32.62	53
6	Panchayats	Matching Grant Scheme	2.00	1.09	55
7	Power	UHBVHL	113.50	10.00	9
8	Renewable Energy	Shikhadeep Scheme/Solar System for IAY Household for SC families	1.00	0.60	60
9		Demonstrating application up decentralised solar power pack/plant (Off Grid Solar Power Pack)	1.00	0.40	40
10	Mines & minerals	Development of Mines & Minerals	1.20	0.20	16
11	PWD (Building & Road)	Information Technology	2.15	0.08	4
12		Pradhan Mantri Gram Sadure Yojana	500.00	218.96	44
13	Road Transport	Computerisation of Regulatory wing	1.10	0.11	10
14	Science & Technology	Admn Set-up of HARSAC	2.00	0.57	28
15	Elementary Education	Provision of Infrastructure and Equipment (Dual Desk)	50.00	0.29	1
16		Monthly Stipend fee BPL Students (I-VIII)	25.00	11.91	48
17		Computerisation & Networking of Primary Education	1.40	0.77	55
18		Providing of Free Cycle to SCs Boys in 6th class	6.00	1.04	17
19	Secondary Education	Construction of separate girls toilets/handpump in senior secondary/high school (NABARD)	27.23	12.73	47
20		provision of Dual Desk in Govt. High/Senior Secondary Schools	10.00	2.83	28
21		Setting up of District Institute of Education and Training (DIET's) (75:25)	1.66	0.99	60
22	Tech Education	Construction of Hostel for SC	10.00	4.50	45
23	Health	Janani Suraksha Scheme for SC	15.90	7.33	46
24		Repair/AMC/CMC of Equipment	5.00	2.70	54
25		Providing free Medical treatment to people living below poverty line (Arogya Kosh)	1.50	0.25	17
26	Public Health	IEC Activities information education communication sharing	1.80	0.88	49
27	Engineering	National River conservation programme(NRCP)	70.00	12.31	18

Sr. No.	Department	Schemes	Approved/Revised Outlay	Actual Expenditure	Percentage of expenditure to outlay
28	Urban Development	Scheme for compensation of loss of commercial property of small shopkeepers because of Natural Disasters	10.00	2.12	21
29	Welfare of SC/BC	Incentive for Inter-caste marriage	1.00	0.62	62
30		monetary relief to the victims of atrocities	1.50	1.07	71
31		Scheme for Development of SC	25.00	3.00	12
32	Labour	Rehabilitation of Destitute and Migrant Child Labour	1.20	0.66	55
33	Social Justice empowerment	State Level Project/home for persons with special needs Rohtak (Sirtar)	3.25	1.87	57
34		Indira Gandhi National Family benefit Scheme	14.76	7.77	53
35	Women and Child Development	Haryana Women Development Corp (Subsidy and Share Capital)	3.50	2.10	60
36		Strengthening Voluntary Sector	1.00	0.00	0
37		State Women Empowerment Mission/Indira Gandhi Matritav Sahyog Yojana (IGMSY)	1.00	0.24	24
38		Rajiv Gandhi Schemes for Empowerment of Adolescent Girls (SABLA)	4.00	1.29	32
39	Treasury and Accounts	Treasury and Accounts (Online)	8.00	2.13	27
40	Excise & Taxation	Excise & Taxation (CSS) (online)	29.75	5.59	19
Total			1,075.40	382.28	36

Appendix 2.15

(Reference: Paragraph 2.5.3 (viii); Page 47)

Detail of the scheme for which revised Estimate enhanced but no expenditure incurred

(₹ in crore)

Sr. No	Name of Department	Scheme	Approved Outlay	Revised Outlay	Actual Expenditure
1	Sports	Panchayati Yuva Krida Khel Abhiyan (PYKKA)	1.70	7.60	-
2	Sports	Panchayati Yuva Krida aur Khel Abhiyan (PYKKA) Centre share	1.00	22.80	-
3	Urban Development	National Urban Livelihood Mission	10.00	20.00	-
Total			12.70	50.40	-
4.	Agriculture	Submission of Agricultural Mechanization (75:25)	-	0.83	-
5.	Horticulture	Establishment of Horticulture University	-	0.01	-
6.	Forests	National Mission for green India	-	6.65	-
7.	Technical Education	Construction of new boys hostel in Mewat Engg. College Village Palla, Mewat	-	2.00	-
8.	Health	GIA to HSHRC for quality improvement of health institutions HMIS	-	12.44	-
9.	Ayush	National Ayush Mission (centre share)	-	6.28	-
10.	Ayush	Establishment of specialized Therapy centre of Ayush in PGIMS, Rohtak	-	0.26	-
11.	Public Works (General Administration)	MLA Flats	-	5.00	-
Total			-	33.47	-

Appendix 2.16
(Reference: Paragraph 2.6.1 (ii); Page 48)

Detail of monthly/quarterly expenditure under Grant No.14 (Urban Development) during 2014-15

(₹ in crore)

Month	Expenditure	Quarter	Prescribed norm of expenditure during the quarter (percentage)	Quarterly Expenditure	Percentage of actual expenditure
April 2014	4.80	I	25	76.27	14.36
May 2014	4.45				
June 2014	67.02				
July 2014	5.72	II	20	62.42	11.75
August 2014	22.99				
September 2014	33.72				
October 2014	105.94	III	25	157.36	29.62
November 2014	27.35				
December 2014	24.06				
January 2015	124.89	IV	30	235.16	44.27
February 2015	33.38				
March 2015	76.89				
Total	531.21			531.21	

Detail of the schemes under Grant No. 14 (Urban Development) wherein 100 per cent expenditure incurred in the last quarter

(₹ in crore)

Sr. No.	Major head of Account	Scheme	Total Expenditure during the year	Expenditure during the last quarter of the year	
				Amount	Percentage of total expenditure
Plan					
1	4217-60-51-92	SB 92 Stimulus package for irrigation department	51.00	51.00	100
2	2217-800-87	SB 87 Grant in aid to Haryana Urban Development Authority/ NCR around Delhi	63.31	63.31	100

Appendix 2.17
(Reference: Paragraph 2.6.1 (iii); Page 48)
Head-wise details regarding persistent savings for the last three years
(₹ in crore)

Sr. No.	Detail of Scheme	Year	Original	Supple- mentary	Total Provision	Actual Expenditure	Saving	Percent of saving
1	2217-80-001-94 Urban estate establishment land acquisition and development scheme(district staff)-	2012-13	3.04	-	3.04	2.57	0.47	15.61
		2013-14	3.07	0.21	3.28	3.01	0.27	8.24
		2014-15	5.26	-	5.26	3.76	1.50	28.57
2	2217-80-001-98 Urban estates establishment land acquisition and development scheme(headquarter staff)-	2012-13	0.84	0.03	0.87	0.83	0.04	4.62
		2013-14	1.03	-	1.03	0.81	0.21	20.87
		2014-15	1.21	-	1.21	0.90	0.31	25.35
3	2217-80-800-87 Grant in aid to Haryana Urban Development Authority /NCR around Delhi	2012-13	33.08	178.29	211.37	194.30	17.07	8.07
		2013-14	123.80	-	123.80	40.06	83.74	67.65
		2014-15	89.36	-	89.36	63.31	26.05	29.15
4	4217-60-51-90 Stimulus package for medical education and research department	2012-13	180.00	-	180.00	123.95	56.05	31.13
		2013-14	350.00	-	350.00	48.06	301.94	86.26
		2014-15	450.00	-	450.00	129.16	320.84	71.30

Annexure 2.18
(Reference: Paragraph 2.6.2 (iii); Page 49)
Cases of rush of expenditure towards the end of the financial year 2014-15
(₹in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month Expenditure
			Amount	Percentage of total expenditure	
1	2401-109-Scheme for promotion of Sustainable Agriculture- Strategic Initiatives	8.00	8.00	100.00	
2	2401-108-83 Scheme For promotion of Crop Diversification	5.14	5.03	97.86	
3	2401-105-86 Scheme for stocking and distribution of fertilizers by Institutional Agencies	13.00	13.00	100.00	
4	2401-789-99 scheme for safe and Scientific Storage of Food grains by Scheduled Castes Farmers	2.80	2.80	100.00	
5	2401-108-81 Scheme for Technology Mission on Sugarcane	1.96	1.30	66.33	
6	2401-107-93 Scheme for safe and Scientific Storage of Food grains by General Category Farmers	2.10	2.10	100.00	
7	2401-108-80 Scheme for promotion of Cotton Cultivation in Haryana State	2.53	1.27	50.20	
8	2401-789-89 Scheme for Providing implements/machinery on subsidy to the group of farmers and farmers of SC category	2.86	2.86	100.00	
9	2401-109-80 National Food Security Mission Rashtriya Krishi Vikas Yojna (RKVY)	166.49	154.74	92.94	
10	2401-109-77 National Food Security Mission(NFSM)	22.97	22.97	100.00	
11	2401-789-85 National Food Security Mission for Scheduled Caste Farmers (NSFM)	3.75	3.75	100.00	
12	National Mission for oil seed and oil palm (NMOOP)	1.76	1.76	100.00	
13	2402-102-80 Scheme for providing Assistance on adoption of water Saving Technologies	8.32	5.48	65.87	
14	2402-101-97 Scheme For Integrated Watershed Development And Management Project in the State	6.06	2.44	40.26	
15	2401-119-59 Strengthening of Horticulture	1.52	1.52	100.00	0.11
16	2401-119-58 Promotion of advanced national and international technologies in Horticulture Sector	5.50	2.28	41.45	0.48
17	2401-789-98 Integrated Horticulture Development for Scheduled Castes Families	4.57	3.52	77.02	1.46
18	2401-119-72 Micro Irrigation	28.54	9.60	33.64	2.28
	Total	304.41	252.96	83.10	

Annexure 2.19

(Reference: Paragraph 2.6.2 (iv); Page 49)

Saving of more than ₹ one crore and 20 per cent of the budget provision during 2014-15 in Grant No. 27

(₹ in crore)

Sr. No.	Head of Account	Total Budget	Expenditure	Saving	Percent of saving
1	2401-105-98 - Purchase and distribution of chemical fertilizer-continuation of staff with the agriculture department	15.45	11.19	4.26	27.58
2	2401-107-99 - plant protection operation	17.35	13.10	4.24	24.45
3	2401-108-80 - Scheme for Promotion of Cotton Cultivation in Haryana State	4.50	2.54	1.96	43.53
4	2401-108-83 - Scheme for Promotion of Crops Diversification	8.00	4.30	3.70	46.25
5	2401-108-86-99 - Integrated Scheme of Oilseed, Pulses, Oil palm & Maize (ISOPOM) renamed as National Mission of Oilseeds & Oilpalm(NMOOP)	2.40	1.28	1.12	46.76
6	2401-108-86 - Integrated Scheme of Oilseed, Pulses, Oil palm & Maize (ISOPOM) renamed as National Mission of Oilseeds & Oilpalm(NMOOP)	2.00	1.00	1.00	50.00
7	2401-108-94 - Sugarcane Development in Haryana	10.37	7.76	2.61	25.14
8	2401-108-98 - High Yielding Varieties Programme in Haryana	22.80	16.95	5.85	25.67
9	2401-109-81 - Scheme for Promotion of Sustainable Agriculture Strategic Initiatives	13.00	8.00	5.00	38.46
10	2401-113-96 - Scheme for Agriculture Engineering Service	3.00	1.32	1.68	55.96
11	2401-119-55 - National Mission on Medicinal Plants	1.90	0.88	1.03	53.95
12	2401-789-89 - Scheme for Providing Implements/Machinery on Subsidy to SC Farmers	5.00	2.87	2.13	42.61
13	2401-789-99 - Scheme for Safe and Scientific Storage of Food Grains by Scheduled Castes Farmers	4.00	2.80	1.20	30.00
14	2415-01-277-99 - Grants-in-Aid to Haryana Agriculture University	124.97	78.73	46.24	37.00
15	2702-02-005-99 - Scheme for Development of Ground Water and Implementation of Various NABARD Schemes in the State	9.97	7.64	2.33	23.35
	Total	244.71	160.36	84.35	34.47

Appendix 2.20
(Reference: Paragraph 2.6.2 (vi); Page 49)

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

(₹ in crore)

Major Head	Original budget	Re-appropriation	Total	Expenditure
2401-103-96 Scheme for Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds	0.5	-0.5	0	0
2401-105-89 Scheme for Strengthening and Modernization of Rest Management Approach	0.01	-0.01	0	0
2401-105-94 Setting up Biogas Plant	2.5	-2.5	0	0
2401-107-91 Scheme for Plant Healthcare Through E-Pest Surveillance	0.01	-0.01	0	0
2401-108-91 Maximising Production of Cotton-Intensive and Technology Mission on Cotton Under Mini Mission	44.15	-44.15	0	0
2401-109-84 Scheme for National Project on Organic Farming (100% CCS)	0.5	-0.5	0	0
2401-109-85 Scheme for Central Sector Support to State Extension Programme for Extension Reforms (Sharing Basis) Central Share 90% State Share 10%	4.00	-4.00	0	0
2401-109-99 Charged Agricultural Demonstration and Propaganda	0.10	-0.10	0	0
2401-111-90 Modified National Agriculture Insurance Scheme	10.00	-10.00	0	0
2401-111-91 Scheme for Weather based Crop Insurance	40.00	-40.00	0	0
2401-111-92 National Agriculture Insurance Scheme	2.5	-2.5	0	0
2401-113-83 Central Sector Scheme "Post Harvest Technology and Management	3.00	-3.00	0	0
2401-119-56 Scheme for Horticulture Statistical System	0.01	-0.01	0	0
2401-119-72 Scheme on Micro Irrigation (Sharing Basis Part II)	28.80	-28.80	0	0
2401-119-97(charged) Scheme for Various Horticulture Activities in Haryana	0.06	-0.06	0	0
2401-789-86 Scheme for Setting Up of Biogas Plants for Scheduled Caste Farmers	0.01	-0.01	0	0
2401-789-87 Scheme for Micro Irrigation/National Mission on Sustainable Agriculture for Scheduled Caste Farmer	7.20	-7.20	0	0

Major Head	Original budget	Re-appropriation	Total	Expenditure
2401-789-88 Scheme for National Horticulture Mission for Scheduled Caste Farmers	31.00	-31.00	0	0
2401-789-90 Support to State Extension Programme for Extension Reforms for Scheduled Caste Farmers	1.00	-1.00	0	0
2401-789-91 Scheme for development and Strengthening of Infrastructure Facilities for Production & Distribution of Quality Seeds for S C Farmer	0.25	-0.25	0	0
2401-789-93 Maximising Production of Cotton-Intensive and Technology Mission on Cotton Under Mini-Mission-II for Scheduled Caste Farmers	11.00	-11.00	0	0
2401-789-93 Maximising Production of Cotton-Intensive and Technology Mission on Cotton Under Mini-Mission-II for Scheduled Caste Farmers	0.05	-0.05		
2401-789-94 Integratd Scheme of Oilseed,Pluse, Oilpalm & Maize(Isopom) Renamed as National Mission of Oilseeds & Oilpalm (Nmoop) for Scheduled Caste Farmers	0.60	-0.60	0	0
2401-789-97 Scheme for Rashriya Krishi Vikas Yojna for Scheduled Castes	3.35	-3.35	0	0
2402-101-96 Scheme for State Land Use Board Haryana	0.10	-0.10	0	0
2402-102-86 Pilot Project for the Reclamation of Water Logged Areas in Bhiwani and Jhajjar District	1.90	-1.90	0	0
Total	192.60	-192.60	0	0

Appendix 3.1

(Reference: Paragraph 3.1; Page 51)

Details of Utilisation Certificates due, received and outstanding as on 31 March 2015

(₹ in crore)

(in crore)										
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	13.01	3	0.90	—	0.00	3	0.90
		2011-12	13	6.77	4	0.55	—	0.00	4	0.55
		2012-13	32	10.74	30	9.99	26	9.48	4	0.51
		2013-14	49	20.04	49	20.04	42	10.71	7	9.32
2	Social security and welfare	2013-14	15	10.75	15	10.75	14	7.27	1	3.49
3	Technical Education	2012-13	58	204.42	12	23.85	11	22.45	1	1.40
		2013-14	23	92.12	23	92.12	11	37.02	12	55.09
4	Sports and youth services	2012-13	120	37.97	45	12.64	31	4.32	14	8.32
		2013-14	21	14.05	21	14.05	11	11.20	10	2.85
5	General Education	2011-12	204	465.95	146	244.96	79	118.62	67	126.35
		2012-13	274	897.69	184	546.80	118	170.85	66	375.95
		2013-14	150	677.49	150	677.49	93	432.44	57	245.05
6	Rural Development	2008-09	248	432.97	13	43.26	3	40.59	10	2.67
		2009-10	205	399.73	18	109.87	3	2.39	15	107.48
		2010-11	221	315.62	41	87.91	10	9.65	31	78.27
		2011-12	630	829.98	235	455.91	89	62.39	146	393.51
		2012-13	546	977.76	438	645.29	136	68.71	302	576.58
		2013-14	477	1,362.43	477	1,362.43	128	427.69	349	934.75
7	Urban development	2011-12	64	894.67	6	38.27	2	25.74	4	12.53
		2012-13	96	1,274.01	87	1,255.25	27	348.86	60	906.39
		2013-14	73	1,120.80	73	1,120.80	16	60.10	57	1,060.70
8	Co-operation	2012-13	8	146.83	3	0.80	—	0.00	3	0.80
		2013-14	6	125.55	6	125.55	5	125.25	1	0.30
9	Crop Husbandry	2012-13	7	44.29	7	44.29	6	44.28	1	0.01
		2013-14	6	51.58	6	51.58	5	44.65	1	6.93
10	Village and Small Scale Industries	2012-13	17	32.63	2	0.45	1	0.38	1	0.07
11	Fisheries	2013-14	36	1.26	36	1.26	35	1.22	1	0.05
12	Other Scientific Research	2012-13	28	17.41	5	11.55	2	0.70	3	10.85
		2013-14	23	18.11	23	18.11	19	5.41	4	12.70
13	Command Area Development	2013-14	17	164.06	17	164.07	13	27.45	4	136.61
14	Information and Publicity	2012-13	18	5.61	11	3.24	5	1.04	6	2.20
		2013-14	14	10.02	14	10.02	—	0.00	14	10.02
15	Ecology and Environment	2012-13	6	1.22	6	1.22	—	0.00	6	1.22
		2013-14	5	1.17	5	1.17	—	0.00	5	1.17
Total			3723	10,678.73	2211	7,206.44	941	2,120.88	1270	5,085.56

Appendix 3.2

(Reference: Paragraph 3.2; Page 52)

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

(₹ in crore)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided Colleges		
1.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14	0.67 0.61 1.05 1.81 1.75 2.25 2.04
2.	SD College, Ambala Cantt.	2010-11 2011-12 2012-13 2013-14	5.42 6.91 6.72 6.83
3.	DAV College, Naneola, Ambala	2012-13 2013-14	1.16 1.00
4.	S.M. Lubana Khalsa Girls College, Barara, Ambala	2012-13 2013-14	1.86 1.87
5.	M.L.N. College, Yamunanagar	2013-14	6.57
6.	Guru Nanak Khalsa College, Yamunanagar	2009-10 2010-11 2011-12 2012-13 2013-14	5.36 5.32 8.34 7.64 7.84
7.	Guru Nanak Khalsa Girls College, Yamuna Nagar	2013-14	6.13
8.	DAV College for Girls, Yamunanagar	2013-14	4.06
9.	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	0.49 0.42 0.45 0.53 0.53 0.60 0.70 0.94 1.43 1.58 1.88
10.	Hindu Girls College, Jagadhri, Yamuna Nagar	2013-14	2.86
11.	DAV College, Pundri (Kaithal)	2013-14	1.42
12.	CIS Kanya Mahavidyalya Fatehpur Pundri (Kaithal)	2013-14	2.46
13.	BAR Janta College, Kaul, Kaithal	2010-11 2011-12 2012-13 2013-14	1.79 2.22 2.00 1.93

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
14.	DAV College, Cheeka, Kaithal	2013-14	2.42
15.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2013-14	2.51
16.	I.G. Mahila Mahavidyalya, Kaithal	2013-14	1.20
17.	Hindu Kanya Mahavidyalya, Jind	2009-10 2010-11 2011-12 2012-13 2013-14	2.00 2.12 2.52 2.59 2.37
18.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2012-13 2013-14	3.09 3.30
19.	IG National College, Ladwa, Kurukshetra	2010-11 2011-12 2012-13 2013-14	2.75 3.91 2.66 2.38
20.	M.N. College, Shahabad, Kurukshetra	2012-13 2013-14	2.25 2.28
21.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2013-14	0.62
22.	C.M.K. National Girls College, Sirsa	2012-13 2013-14	2.58 2.52
23.	M. P. College for Girls, Mandi Dabwali, Sirsa	2013-14	2.12
24.	BSK College of Education, Mandi Dabwali (Sirsa)	2011-12 2012-13 2013-14	0.39 0.61 0.55
25.	D. N. College, Hisar	2009-10 2010-11 2011-12 2012-13 2013-14	5.02 5.52 7.33 6.59 6.39
26.	S.D. Mahila Mahavidyalaya, Hansi	2013-14	1.15
27.	CRA College, Sonapat	2009-10 2010-11 2011-12 2012-13 2013-14	2.28 2.38 3.86 3.72 3.70
28.	Hindu College, Sonapat	2012-13 2013-14	6.73 4.75
29.	TR College of Education, Sonapat	2011-12 2012-13 2013-14	1.04 0.97 0.75
30.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13 2013-14	1.28 1.53
31.	TR Girls College, Sonapat	2011-12 2012-13 2013-14	1.14 1.23 1.30
32.	Gita Vidya Mandir KMV, Sonapat	2011-12 2012-13 2013-14	4.87 5.03 5.33

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
33.	R.D.S. Public Girls College, Rewari	2009-10 2010-11 2011-12 2012-13 2013-14	1.32 2.29 2.10 2.57 2.41
34.	S.P. College of Education, Rewari	2009-10 2010-11 2011-12 2012-13 2013-14	0.48 0.77 0.85 0.70 0.62
35.	R.B. S. College of Education, Rewari	2012-13 2013-14	0.47 0.28
36.	Ahir College, Rewari	2012-13 2013-14	2.62 2.53
37.	DAV College, Karnal	2010-11 2011-12 2012-13 2013-14	2.10 2.28 2.09 1.87
38.	KVA DAV College for Women, Karnal	2010-11 2011-12 2012-13 2013-14	2.89 4.55 3.64 3.95
39.	Guru Nanak Khalsa College, Karnal	2013-14	1.97
40.	Dayal Singh College, Karnal	2012-13 2013-14	5.38 6.41
41.	Dr. Ganesh Dass DAV College of Education, Karnal	2010-11 2011-12 2012-13 2013-14	0.54 0.62 0.68 0.44
42.	YM Degree College, Nuh	2010-11 2011-12 2012-13 2013-14	1.18 1.44 1.71 1.55
43.	RSL College of Education, Sidhrawali, Gurgaon	2012-13 2013-14	1.20 1.00
44.	GGDSD College, Palwal	2010-11 2011-12 2012-13 2013-14	3.87 4.29 4.51 4.43
45.	Saraswati Mahila Mahavidyalya, Palwal	2013-14	2.03
46.	DAV Centenary College, Faridabad	2010-11 2011-12 2012-13 2013-14	3.07 2.77 2.79 2.66
47.	K.L. Mehta D.N. College (Women), Faridabad	2013-14	3.72
48.	Aggarwal College, Ballabgarh, Faridabad	2013-14	3.34
49.	Gandhi Adrash College, Smalkha, Panipat	2010-11 2011-12 2012-13 2013-14	0.86 1.04 0.52 0.72

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
50.	I.B. College, Panipat	2009-10 2010-11 2011-12 2012-13 2013-14	2.55 4.17 4.33 4.27 4.13
51.	Vaish Girls College, Samalkha (Panipat)	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14	0.28 0.38 0.40 0.68 0.81 0.38 0.69 1.18
52.	CR College of Education, Rohtak	2009-10 2010-11 2011-12 2012-13 2013-14	0.86 1.33 1.12 1.14 0.98
53.	GB College of Education, Rohtak	2009-10 2010-11 2013-14	0.52 0.69 0.94
54.	Vaish College, Rohtak	2010-11 2011-12 2012-13 2013-14	3.17 4.24 4.07 4.49
55.	Vaish Girls College, Rohtak	2012-13 2013-14	3.18 3.18
56.	G.B. Degree College, Rohtak	2009-10 2010-11 2011-12 2012-13 2013-14	0.83 1.04 1.34 1.49 1.62
57.	Shri L.N. Hindu College, Rohtak	2009-10 2013-14	2.17 2.35
58.	Adrash Mahila Mahavidyalya, Bhiwani	2013-14	4.00
59.	MLRS Saraswati College Of Education, Charkhi Dadri, Bhiwani	2013-14	0.90
60.	Mahila MahaVidyalya, Jhojhu Kalan, Bhiwani	2010-11 2011-12 2012-13 2013-14	0.30 0.51 0.36 0.78
61.	M.A. College for Women, Jhajjar	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13	0.67 0.78 1.56 1.73 1.84 1.59
62.	Seth Jai Prakash Polytechnic, Damla, Yamuna Nagar	2013-14	0.04
63.	Chhotu Ram Polytechnic, Rohtak	2013-14	1.46

Appendix 3.3

(Reference: paragraph 3.3; page 53)

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 2014)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2011-12	2011-12	2009-10	2012-13 & 2013-14	Two years
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18	2013-14	2013-14	2006-07	--	
3.	Haryana Urban Development Authority, Panchkula	2012-13 to 2016-17	2013-14	2011-12	2011-12	--	
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2013-14	2012-13	2012-13	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2010-11 to 2014-15	2013-14	2013-14	2011-12	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18	2013-14	2013-14	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	2013-14	2013-14	-	-	-
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2013-14	2013-14	-	-	-
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2012-13	2012-13	-	2013-14	One year
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2013-14	2013-14	-	-	-
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	2013-14	-	-	-	-
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2013-14	18 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 2014)
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	2013-14	2012-13	-	-	-
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2013-14	-	-	-	-
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	-	2011-12 to 2013-14	Three years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2013-14	-	-	-	-
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2013-14	-	-	-	-
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	2013-14	-	-	-	-
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2011-12	2011-12	-	2012-13 to 2013-14	Two years
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2013-14	2012-13	-	-	-
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2013-14	2010-11	-	-	-
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	-	-	-
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2012-13	2012-13	-	2013-14	One year

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 2014)
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	2013-14	2012-13	-	-	-
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2013-14	Six years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2013-14	Six years
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2013-14	Five years
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2012-13	2011-12	-	2013-14	One year
29.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	2009-10 to 2013-14	2013-14	2011-12	2011-12	-	-

Appendix 3.4

(Reference: Paragraph 3.4; Page 54)

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 1986-87
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	2013-14	6,332.83	-
5.	Transport	Haryana Roadways	2009-10	678.74	Delay was due to shortage of staff
Total				7,030.36	

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 54)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2015

(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)	-	-	3 (3.22)	-	4 (9.72)
2	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	3 (1.65)	5 (1.53)	17 (7.45)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest Department	-	-	1 (0.92)	6 (10.48)	2 (0.71)	6 (1.11)	15 (13.22)
5	Medical	-	1 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)	-	6 (15.46)
6	Technical Education	-	-	6 (30.67)	-	-	1 (0.02)	7 (30.69)
7	Revenue Department	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	1 (3.79)	-	-	-	-	2 (17.78)
9	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10	Women and Child Welfare	1 (3.12)	-	-	-	-	-	1 (3.12)
11	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
12	Building and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13	Public Health	4 (2.36)	7 (17.03)	-	-	-	-	11 (19.39)
14	Irrigation	2 (0.00)	14 (7.00)	6 (1.25)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		11 (24.20)	28 (39.47)	22 (47.62)	14 (15.89)	17 (17.75)	28 (5.33)	120 (150.26)

Say ₹ 1.50 crore

Appendix 3.6

(Reference: Paragraph 3.5; Page 54)

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	12	5.79	5	1.66	17	7.45
Public Relation	2	8.46	-	-	2	8.46
Forest Department	3	4.70	12	8.52	15	13.22
Medical	1	0.01	5	15.45	6	15.46
Technical Education	6	19.31	1	11.38	7	30.69
Revenue Department	--	--	1	9.28	1	9.28
Transport Department	--	--	2	3.77	2	3.77
Sports and Youth Welfare	1	0.87	--	--	1	0.87
Police	--	--	2	17.78	2	17.78
Social Welfare	1	3.12	--	--	1	3.12
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	75	72.53	45	77.73	120	150.26

Say ₹ 1.50 crore

GLOSSARY

GLOSSARY OF TERMS

xc

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
HVPNL	Haryana Vidyut Parsaran Nigam Limited
ICDS	Integrated Child Development Scheme
IP	Interest Payment
ITI	Industrial Training Institute

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