

Appendix 1.1

State Profile

(Reference: Paragraph 1.1; Page 1)

State Profile					
A. General Data					
Sr. No.	Particulars			Figures	
1	Area			44,212 sq. km.	
2	Population				
	a	As per 2001 Census		2.11 crore	
	b	As per 2011 Census		2.54 crore	
3	Density of Population ¹ (2011) (All India Density= 382 persons per sq. km.)			573 person per sq. km.	
4	Population below poverty line ² (All India Average= 21.90 per cent)			11.20 per cent	
5	Literacy ² (2011) (All India Average= 73.00per cent)			75.60 per cent	
6	Infant mortality ³ (per 1000 live births)(All India Average= 37per 1000 live births)			36	
7	Life Expectancy at birth ⁴ (All India Average= 68.3 years)			69.1 years	
8	Gini Coefficient ⁵				
	a.	Rural (All India= 0.29)		0.30	
	b.	Urban (All India= 0.38)		0.36	
9	Gross State Domestic Product (GSDP) 2016-17 ⁶ at current prices			₹ 5,47,396 crore	
10	Per capita GSDP CAGR		Haryana	13.5 per cent	
11	(2007-08 to 2016-17)		General Category States	13.2 per cent	
12	GSDP CAGR (2007-08 to 2016-17) ⁷		Haryana	15.3 per cent	
13			General Category States	14.6 per cent	
14	Population Growth of Haryana (2007 to 2016)			15.5 per cent	
15	Population Growth ⁸ of General Category States (2007 to 2016)			11.9 per cent	
B. Financial data					
Particulars		Figures (in per cent)			
CAGR		2007-08 to 2015-16		2015-16 to 2016-17	
		General Category State	Haryana	General Category State	Haryana
a.	of Revenue Receipts	14.58	11.74	11.52	10.39
b.	of Own Tax Revenue	14.80	13.02	13.50	10.01
c.	of Non Tax Revenue	9.45	(-) 0.87	12.10	30.36
d.	of Total Expenditure	15.84	17.92	15.31	0.49
e.	of Capital Expenditure	14.53	9.16	17.91	(-) 0.65
f.	of Revenue Expenditure on Education	16.86	17.37	9.86	11.54
g.	of Revenue Expenditure on Health	18.43	21.36	14.92	12.45
h.	of Salary and Wages ⁹	14.89	16.31	13.06	13.25
i.	of Pension ⁹	17.17	19.54	10.63	4.54

¹ CensusInfo India 2011 Final Population Totals

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

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

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

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

⁶ Directorate of Economic and Statistical Analysis, Haryana.

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

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

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

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

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

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

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

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

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

Appendix 1.2 Part B: Layout of Finance Accounts

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

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

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

Appendix 1.3

(Reference: Introduction; Page 1)

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP) at current rates

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

Source: Directorate of Economic and Statistical Analysis, Haryana

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.4

(Reference: Paragraph 1.3; Page 8)

Time Series Data on State Government finances

(₹ in crore)

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

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

¹⁰ GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana.

Appendix 1.5 Part A

(Reference: Paragraph 1.1.1; Page 2)

Abstract of receipts and disbursements for the year 2016-17

(₹ in crore)

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

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

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

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

Explanatory Notes for Appendices 1.3 and 1.4: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.5**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 7.77 crore (net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank” on 31 March 2017. The difference is under reconciliation (August 2017).

Appendix 1.6
(Reference: Paragraph 1.1.1; Page 2)
Statement of assessment/projections under 14th Finance Commission and
Mid-Term Fiscal Policy Statement for the year 2016-17

(₹ in crore)

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

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 27)

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

Sr. No.	Government Companies	Investment (upto 2016-17)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	39.43	11.97	2012-13
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh	10.89	35.32	2014-15
3.	Haryana Power Generation Corporation Limited	2,859.86	247.19	2015-16
4.	Uttar Haryana Bijli Vitran Nigam Limited	2,717.87	15,873.06	2015-16
5.	Dakshin Haryana Bijli Vitran Nigam Limited	2,065.37	13,190.61	2015-16
6.	Haryana Financial Corporation	201.98	105.22	2015-16
7.	Haryana Minerals Limited	0.24	12.40	2014-15
8.	Yamuna Coal Company Private Limited	0.01	0.37	2015-16
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	122.76	2014-15
10.	Haryana Mass Rapid Transport Corporation Limited	0.51	0.16	2015-16
11.	Haryana Concast Limited	-	27.18	1997-98
12.	Haryana Medical Services Limited	5.00	1.50	2014-15
Total		7,903.70	29,627.74	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 27)

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

(₹ in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87	0.82	1.68	-	-	1.67	0.13	-	0.13	7.74
3.	Printing and Stationary (National Text Book Scheme)	2007-08	17.97	21.59	0.09	0.01	7.24	1.74	1.43	3.17	14.68
4.	Food and Supply (Grain Supply Scheme)	2014-15	6,636.74	6,484.79	-	-	6,663.65	26.91	229.88	256.79	3.96
5.	Transport Department Haryana Roadways	2010-11	774.86	726.80	502.76	8.34	713.81	(-)295.54	28.00	(-) 267.54	-
Total			7,430.39	7,234.86	502.85	8.35	7,386.40	(-) 266.77	259.31	(-)7.46	-

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 27)

Details of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion/Status
1.	Metro Extension from Mundka to Bahadurgarh	HMRTLL	2,028.96 (Haryana share to ₹ 787.96 crore)		February 2013	March 2016, Delay due to land issues and issues with NHAI
2.	Jhajjar Power Transmission Project.	HVPNL	382.00	DBFOT	-	12 March 2012 Project has been completed
3.	Metro link from Sikander Pur station to NH-8 Gurgaon	HMRTLL	1,088.00	BOT	-	14 November 2013 Project has been completed
4.	Metro link from Sikander Pur to Sector 56 Gurgaon	HMRTLL	2,143.00	DBFOT	-	31 March 2017 Project has been completed
5.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSI IDC	1,863.00	BOT (Annuity)	August 2016	February 2019. Manesar-Palwal section has been completed and open for Public in April, 2016. Kundli-Manesar section awarded to M/s Kundli Manesar Expressway Ltd. (100 per cent subsidiary of M/s Essel Infroprojects Ltd.) on BOT (Annuity) basis. was executed on the item rate mode and has been thrown open to traffic in April, 2016.
6.	Development of Integrated Solid Waste Management (Collection, Transportation, Processing & Disposal) for Faridabad Cluster.	Urban Local Bodies	330.00	DBFO&M	--	Project has been awarded to M/s Ecogreen Energy Pvt. Ltd. on 14 August 2017 Door to door collection of solid waste would commence within 4 months and entire project area within the next 6 months. Power Plant will be constructed within 24 months from the date of signing of agreement.
7.	Radiological Services	Health	Nil	DFO & M	July 2014 for District Hospitals	Services are started in 10 districts and in pipe line in 3 districts hospitals
8.	Haemodialysis Services.	Health	Nil	DFO & M	December 2015 for 14 District Hospitals	Services are started in 6 districts hospitals and in pipeline in 8 districts hospitals
9.	Cath Lab Services	Health	Nil	DFO & M	March 16 for 4 district Hospitals	Project is in pipeline and likely to start from November 2017
10.	Development of 2 laning with paved shoulder of Firozpur Jhirka Biwan Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll)	23.06.2016	Project has been offered to M/s Gawar construction Ltd. Gurgaon for concession period of 12 years on 23 June 2016. Approximately 92 per cent progress has been achieved as on 25 August 2017
11.	Upgradation of 1396 Govt. ITI's	Industrial Training Deptt Haryana	130.00	--	2007 to 2012	2018-19 as per new approved IDP (Institute Development Plan 2018-19)
12.	Construction of Gurgaon Recreation Park.	HSI IDC	230.00	Joint Venture	2 June 2000	70 per cent of the project completed. 50 per cent of the Hotel block made operational in September 2011
Total			8,288.96			