



सत्यमेव जयते

**Finance Accounts (Volume I)
2012-13**



Government of Haryana

Finance Accounts (Volume I)

2012-13

Government of Haryana

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(iii)

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Haryana for the year ending 31 March 2013 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Haryana and the statements received from the Reserve Bank of India. Statements (7(3),9,14), explanatory notes (to Statement 6,9,11&12) and appendices (V,VII,IX,X,XI,XII) in this compilation have been prepared directly from the information received from the Government of Haryana/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Haryana are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the **Principal Accountant General (A&E)**. The audit of these accounts is independently conducted through the office of the **Principal Accountant General (Audit)** in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

(v)

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Haryana for the year 2012-13.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Haryana being presented separately for the year ended 31 March 2013.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

The 27 Sept. 2013

New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

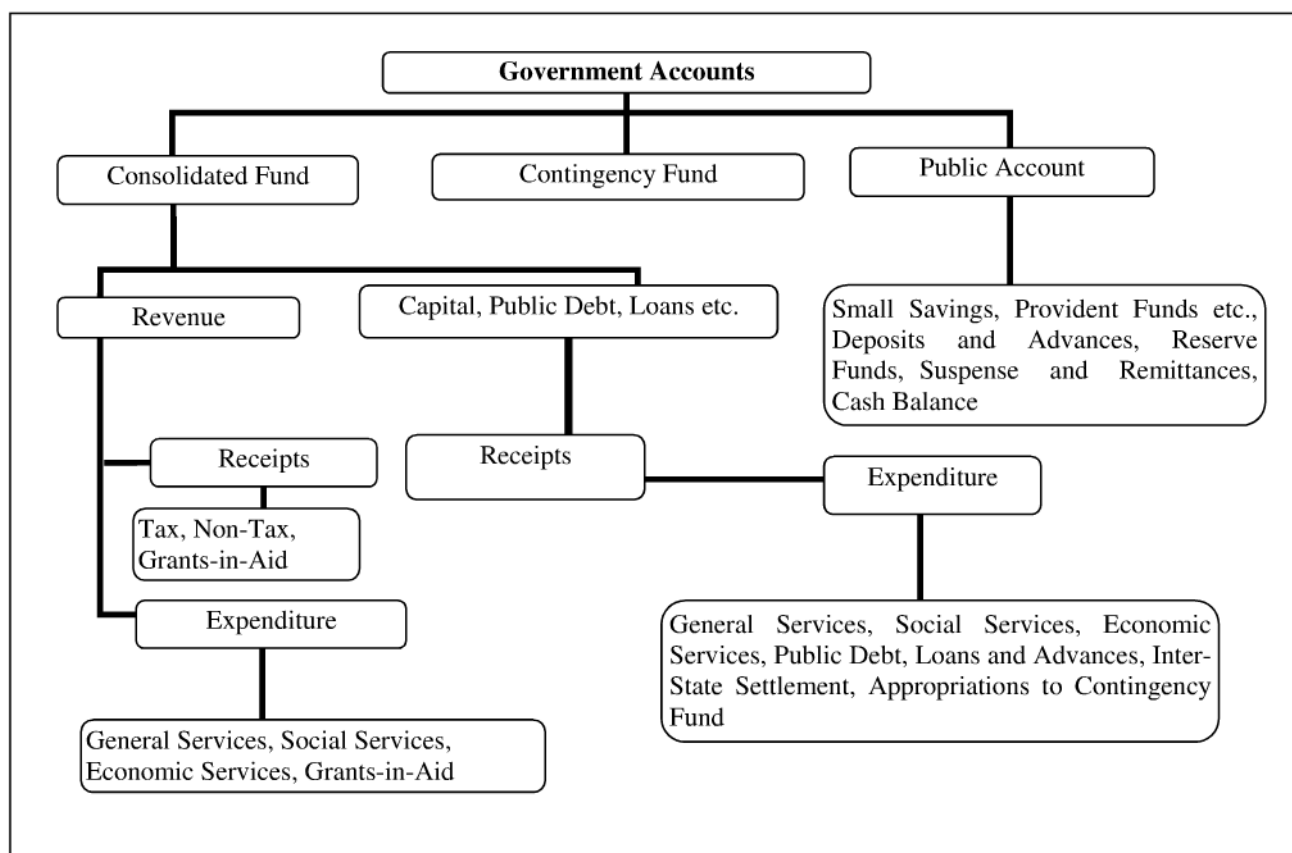
1. The Accounts of the Government are kept in three parts:

Part I- The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances form the Consolidated Fund of the State.

Part II- The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund 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 in the Consolidated Fund of the State.

Part III- The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government Accounts



2. DIVISIONS, SECTIONS, SECTORS etc.

The two main divisions of the Accounts in the Consolidated Fund are, as depicted in A.1.1 on previous page, 'Revenue' and 'Capital, Public Debt, Loans etc.' which are divided into Sections 'Receipts' and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, 'General Services', 'Social Services', 'Economic Services', under which specific functions or services shall be grouped. The Sectors are sub-divided into Sub-Sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub-functions) and minor heads (programmes) which are depicted in Volume II of the Finance Accounts. The classification below minor heads of account i.e. sub-heads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.

Volume I contains the Certificate of the Comptroller and Auditor General of India, four Summary Statements as given below and Notes to Accounts including accounting policy.

1. **Statement of Financial Position:** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. **Statement of Receipts and Disbursements:** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government Account is kept, namely, the Consolidated Fund, Contingency Fund and Public Account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the Consolidated Fund of the State. Hence the following two statements give the operations of the Consolidated Fund in a summarised form.

3. **Statement of Receipts in Consolidated Fund:** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of Loans and Advances made by the Government.
4. **Statement of Expenditure in Consolidated Fund:** This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition, the Volume comprises an appendix, Appendix I, which is a statement of Cash Balances and Investments of Cash Balances.

Volume II comprises three parts.

Part I Volume II: This part contains six summarised statements.

5. **Statement of Progressive Capital Expenditure:** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement No. 1.

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. Both these together form the Public Debt of the State Government. In addition, this summary statement depicts 'Other Liabilities' which are the balances under various sectors in the Public Account. In respect of the latter, the Government acts as a Trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from Revenue Receipts.
7. **Statement of Loans and Advances made by the Government:** The loans and advances made by the State Government are depicted in Statement No.1 and recoveries, disbursements feature in Statement No. 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the Accountant General office and details of which are maintained by the State departments.
8. **Statement containing details of total Funds released during the year as Grants-in-aid and Funds allocated for Creation of Assets,** organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. **Statement of Guarantees given by the Government:** Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. **Statement of Voted and Charged Expenditure:** This statement presents details of voted and charged expenditure of the Government.

Part-II Volume II: This part contains 9 statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.

11. **Detailed Statement of Revenue and Capital Receipts by minor heads:** This statement presents the Revenue and Capital receipts of the Government in detail.
12. **Detailed Statement of Revenue Expenditure by minor heads:** This statement presents the details of Revenue Expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. **Detailed Statement of Capital Expenditure:** This statement presents the details of Capital Expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative Capital Expenditure upto the end of the year is also depicted.
14. **Detailed Statement of Investments of the Government:** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. **Detailed Statement of Borrowings and Other Liabilities:** Details of borrowings (market loans raised by the Government and Loans etc. from Government of India) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to Statement No. 6 in Part I Volume II.
16. **Detailed Statement on Loans and Advances made by the Government:** The details of loans and advances made by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to Statement No. 7 in Part I Volume II.

- 17. Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account:** The Capital and Other Expenditure (other than on Revenue Account) and the sources of fund for the expenditure is depicted in this statement.
- 18. Detailed Statement on Contingency Fund and Public Account transactions:** The statement shows changes in Contingency Fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
- 19. Detailed Statement on investments of Earmarked Funds:** This statement shows the details of investment out of Reserve Funds in Public Account.

Part III Volume-II contains Appendices on Salaries, Subsidies, Grants-in-aid scheme wise and Institution wise, details of 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 depicted in the Finance accounts. For a detail list please refer to the index in Volume I or II. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detailed statements in respect of the important parameters are depicted below. The numbers of appendices depicted below are not exhaustive.

| Parameter | Volume I | | Volume II | | |
|---|--------------------|------------|--------------------|---------------------|------------|
| | Summary Statements | Appendices | Summary Statements | Detailed Statements | Appendices |
| Revenue Receipts (including Grants received) | 2, 3 | | | 11 | |
| Revenue Expenditure | 2, 4 | | | 12 | II, III |
| Grants-in-Aid made by the Government | 2 | | 8 | | IV |
| Capital Receipts | 2, 3 | | | 11 | |
| Capital Expenditure | 1, 2, 4 | | 5 | 13, 17 | |
| Loans and Advances made by the Government | 1, 2 | | 7 | 16 | |
| Debt Position/Borrowings | 1, 2 | | 6 | 15 | |
| Investments of the Government in Companies, Corporations etc. | | | | 14 | |
| Cash | 1, 2 | I | | | VIII |
| Balances in Public Account and Investments thereof | 1 | | | 18, 19 | |
| Guarantees | | | 9 | | |
| Schemes | | | | | V, VI, VII |

D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS:

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

- (i) Adjustment of all deductions (State Provident Funds, recoveries of advances given etc.) from salaries by debiting functional major heads (department concerned) by book adjustment to Revenue Receipt (e.g. deductions other than State Provident Funds), Public Account (e.g. State Provident Funds).
 - (ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.
 - (iii) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
 - (iv) Annual adjustment of interest on State Provident Funds and State Government Group Insurance Scheme where interest on State Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-State Provident Fund.
 - (v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendations of Finance Commission. It affects both Revenue Receipts and Public Debt heads where Central loans are written off by crediting 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.
-

1. STATEMENT OF FINANCIAL POSITION

| (₹ in crore) | | | | |
|---|-----------------------|-----------|------------------------|------------------------|
| Assets* | Reference (Sr. No) | | As on 31 March 2013 | As on 31 March 2012 |
| | Notes to Accounts | Statement | | |
| Cash | | 18 | 26,97.11 | 21,61.75 |
| (i) Cash in Treasuries and Local Remittances | | | 0.54 | 0.54 |
| (ii) Departmental Balances | | 18 | 2.17 | 2.72 |
| (iii) Permanent Imprest | | 18 | 0.11 | 0.11 |
| (iv) Investments of Cash Balance | | 18 | 92.46 | 3,70.74 |
| (v) Deposits with Reserve Bank of India | 2.5 | 18 | 1,64.43 | (-) 50.00 |
| (vi) Investments from Earmarked Funds | | 19 | 24,37.40 | 18,37.64 |
| Capital Expenditure | | 13 | 4,45,24.18 | 3,87,73.15 |
| (i) Investments in shares of Companies, Corporations etc. | | 14 | 72,40.02 | 69,81.91 |
| (ii) Other Capital Expenditure | | 13 | 3,72,84.16 | 3,17,91.24 |
| Contingency Fund (unrecouped) | | | .. | .. |
| Loans and Advances | 3.2 | 16 | 34,88.48 | 33,15.88 |
| Advances with departmental officers | | 18 | 0.78 | 0.86 |
| Suspense and Miscellaneous Balances^[1] | 3.6 | 18 | .. | .. |
| Remittance Balances | | 18 | .. | .. |
| Cumulative excess of expenditure over receipts^[2] | | 17 | 1,70,31.75 | 1,25,93.52 |
| Total | | | 6,77,42.30 | 5,68,45.16 |

* The figures of assets and liabilities are cumulative figures. Please also see Para 1.2 in the section 'Notes to Accounts'.

[1] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

[2] The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION-concl'd.

| Liabilities | Reference (Sr. No) | | As on 31 March 2013 | As on 31 March 2012 |
|---|-----------------------|-----------|------------------------|------------------------|
| | Notes to Accounts | Statement | | |
| (₹ in crore) | | | | |
| Borrowings (Public Debt) | | | | |
| (i) Internal Debt | | 15 | 4,86,80.54 | 3,93,42.84 |
| (ii) Loans and Advances from Central Government | | 15 | 19,77.73 | 20,53.27 |
| Non-Plan Loans | | | 25.28 | 25.50 |
| Loans for State Plan Schemes | | | 19,20.42 | 19,93.83 |
| Loans for Central Plan Schemes | | | 8.60 | 9.56 |
| Loans for Centrally Sponsored Plan Schemes | | | 23.43 | 24.38 |
| Other loans | | | .. | .. |
| Contingency Fund (balance) | | 18 | 2,00.00 | 2,00.00 |
| Liabilities on Public Account | | 18 | | |
| (i) Small Savings, Provident Funds, etc. | | | 93,95.64 | 89,37.68 |
| (ii) Deposits | 2.3 | | 44,88.54 | 38,91.57 |
| (iii) Reserve Funds | | | 27,12.91 | 21,52.24 |
| (iv) Suspense and Miscellaneous Balances | 3.6 | 18 | 1,29.46 | 37.48 |
| (v) Remittance Balances | | | 1,57.48 | 2,30.08 |
| Cumulative excess of receipts over expenditure | | | .. | .. |
| Total | | | 6,77,42.30 | 5,68,45.16 |

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts | | | Disbursements | | |
|--|-------------------|-------------------|--|-------------------|-------------------|
| | 2012-13 | 2011-12 | | 2012-13 | 2011-12 |
| Part-I Consolidated Fund | | | | | |
| Section-A: Revenue | | | | | |
| Revenue Receipts | 3,36,33.53 | 3,05,57.59 | Revenue Expenditure | 3,80,71.72 | 3,20,14.89 |
| Tax Revenue (raised by the State) | 2,35,59.00 | 2,03,99.46 | Salaries ^[1] | 1,12,69.51 | 98,79.25 |
| Non-tax Revenue | 46,73.15 | 47,21.65 | Subsidies ^[1] | 54,53.54 | 38,52.91 |
| Interest receipts | 10,58.21 | 8,64.96 | Grant-in-aid ^[2] | 49,79.73 | 43,13.01 |
| Others | 36,14.94 | 38,56.69 | General Services | 90,91.95 | 77,94.95 |
| | | | Interest Payment and service of debt | 49,55.32 | 41,51.70 |
| | | | Pension | 36,35.64 | 32,04.16 |
| Share of Union Taxes/Duties | 30,62.13 | 26,81.55 | Others | 5,00.99 | 4,39.09 |
| | | | Social Services | 49,64.79 | 45,08.60 |
| | | | Economic Services | 22,10.31 | 15,66.75 |
| Grants from Central Government | 23,39.25 | 27,54.93 | Compensation and assignment of Local Bodies and Panchayati Raj Institutions | 1,01.89 | 99.42 |
| Revenue Deficit | 44,38.19 | 14,57.30 | Revenue Surplus | .. | .. |

[1] Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-

[2] Grant-in-aid comprises the total of the Object Head (code 09) across all the Major Heads and totals of Minor Heads 191,192,193,196,197 and 198. Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and Panchayati Raj Institutions'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.

(₹ in crore)

| Receipts | | | Disbursements | | |
|---|-------------------|-------------------|--|-------------------|-------------------|
| | 2012-13 | 2011-12 | | 2012-13 | 2011-12 |
| Part-I Consolidated Fund | | | | | |
| Section-B: Capital | | | | | |
| Capital Receipts | 10.81 | 9.24 | Capital Expenditure | 57,61.84 | 53,72.34 |
| | | | General Services | 2,50.60 | 2,35.32 |
| | | | Social Services | 14,45.99 | 13,67.41 |
| | | | Economic Services | 40,65.25(a) | 37,69.61 |
| Recoveries of Loans and Advances | 3,49.38 | 2,94.12 | Loans and Advances disbursed | 5,21.99 | 627.06 |
| | | | General Services | .. | .. |
| | | | Social Services | .. | .. |
| | | | Economic Services | 2,84.20 | 3,58.51 |
| | | | Loans to Government Servants | 2,37.79 | 2,68.55 |
| Public Debt Receipts | 1,55,60.31 | 1,17,41.10 | Repayment of Public Debt | 62,98.14 | 50,11.41 |
| Internal Debt (Market loans etc.) | 1,55,09.16 | 1,16,43.38 | Internal Debt (Market loans etc.) | 61,71.45 | 47,86.52 |
| Loans from Government of India | 51.15 | 97.72 | Loans from Government of India | 1,26.69 | 2,24.89 |
| | | | Appropriation to Contingency Fund | .. | .. |
| Total Receipts Consolidated Fund | 4,95,54.03 | 4,26,02.05 | Total Expenditure Consolidated Fund | 5,06,53.69 | 4,30,25.70 |
| Deficit in Consolidated Fund | 10,99.66 | 4,23.65 | Surplus in Consolidated Fund | .. | .. |

(a) Includes ₹ 84.08 crore on account of Salary.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-concl.d.

(₹ in crore)

| Receipts | | | Disbursements | | |
|---|------------|--------------|---|------------|------------|
| | 2012-13 | 2011-12 | | 2012-13 | 2011-12 |
| Part-II Contingency Fund | | | | | |
| Contingency Fund | .. | 1,67.52 | Contingency Fund | .. | 1,67.52 |
| Part-III Public Account^[3] | | | | | |
| Small Savings , Provident Funds etc. | 23,10.94 | 21,98.62 | Small Savings , Provident Funds etc. | 18,52.98 | 14,80.09 |
| Reserves and Sinking Funds | 6,71.42 | 4,42.62 | Reserves and Sinking Funds | 7,10.51 | 4,59.26 |
| Deposits | 1,31,04.52 | 1,01,15.38 | Deposits | 1,25,07.55 | 92,88.84 |
| Advances | 45.38 | 56.48 | Advances | 45.30 | 56.47 |
| Suspense and Miscellaneous | 3,07,91.31 | 2,65,86.66 | Suspense and Miscellaneous^[4] | 3,04,20.54 | 2,61,79.93 |
| Remittances | 59,28.62 | 56,57.68 | Remittances | 60,01.22 | 54,42.80 |
| Total Receipts Public Account | 5,28,52.19 | 4,50,57.44 | Total Disbursements Public Account | 5,15,38.10 | 4,29,07.39 |
| Deficit in Public Account | .. | .. | Surplus in Public Account | 13,14.09 | 21,50.05 |
| Opening Cash Balance | (-) 49.46 | (-) 17,75.86 | Closing Cash Balance | 1,64.97 | (-) 49.46 |
| Increase in Cash Balance | 214.43 | 17,26.40 | Decrease in Cash Balance | .. | .. |

[3] For details, please refer to Statement No. 18 in Vol-II.

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 18 in Volume II.

| 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND | | | |
|--|--|-------------------|-------------------|
| I-TAX AND NON-TAX REVENUE | | | |
| (₹ in crore) | | | |
| Description | | Actuals | |
| | | 2012-13 | 2011-12 |
| A. | Tax Revenue | 2,66,21.13 | 2,30,81.01 |
| A.1 | Own Tax Revenue | 2,35,59.00 | 2,03,99.46 |
| | Land Revenue | 12.98 | 10.95 |
| | Stamps and Registration fees | 33,26.25 | 27,93.00 |
| | State Excise | 32,36.48 | 28,31.89 |
| | Sales Tax | 1,53,76.58 | 1,33,83.69 |
| | Taxes on goods and passengers | 4,70.76 | 4,29.32 |
| | Taxes on Vehicles | 8,87.29 | 7,40.15 |
| | Other Taxes and Duties on Commodities and Services | 56.70 | .. |
| | Others | 1,91.96 | 2,10.46 |
| A.2 | Share of net proceeds of Taxes | 30,62.13 | 26,81.55 |
| | Corporation Tax | 11,00.02 | 10,55.55 |
| | Taxes on Income other than Corporation Tax | 6,58.56 | 5,36.17 |
| | Taxes on Wealth | 1.84 | 4.07 |
| | Customs | 5,08.89 | 4,64.96 |
| | Union Excise Duties | 3,45.84 | 3,00.88 |
| | Service Tax | 4,46.98 | 3,19.92 |
| | Others | .. | .. |
| | Total A | 2,66,21.13 | 2,30,81.01 |
| B | Non-tax Revenue | | |
| | Road Transport | 9,99.87 | 8,52.96 |
| | Interest Receipts | 10,58.21(a) | 8,64.96 |
| | Education,Sports,Art and Culture | 3,85.43 | 2,95.72 |
| | Non-Ferrous Mining and Metallurgical Industires | 75.49 | 75.53 |
| | Major Irrigation | 1,30.92 | 5,75.72 |
| | Urban Development | 9,90.70 | 10,39.35 |
| | Other Administrative Services | 1,25.86 | 99.95 |
| | Miscellaneous General services | 3,12.30 | 1,28.49 |
| | Forestry and Wild Life | 41.36 | 39.12 |
| | Police | 63.73 | 62.64 |
| | Medical and Public Health | 78.01 | 54.79 |
| | Water Supply and Sanitation | 58.93 | 42.96 |
| | Others | 3,52.34 | 5,89.46 |
| | Total B | 46,73.15 | 47,21.65 |

(a) Includes ₹ 4,54.33 crore as book adjustment of interest.

| 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND-contd. | | | |
|---|---|-------------------|-------------------|
| II-GRANTS FROM GOVERNMENT OF INDIA | | | |
| (₹ in crore) | | | |
| Description | | Actuals | |
| | | 2012-13 | 2011-12 |
| C | Grants | | |
| C.1 | Non Plan Grants | 8,51.62 | 12,46.51 |
| | Grants under the proviso to Article 275 (1) of the Constitution | 2,01.40 | 1,54.50 |
| | Grants towards contribution to State Disaster Response Fund | 75.96 | 5.00 |
| | Other Grants | 5,74.26 | 10,87.01 |
| C.2 | Grants for State Plan Schemes | 7,27.75 | 6,74.54 |
| | Block Grants | 5,14.02 | 4,89.78 |
| | Grants under the proviso to Article 275 (1) of the Constitution | .. | .. |
| | Grant for Central Road Fund | 1.37 | 64.99 |
| | Other Grants | 2,12.36 | 1,19.77 |
| C.3 | Grants for Central Plan Schemes | 44.32 | 50.79 |
| C.4 | Grants for Centrally Sponsored Plan Schemes | 7,15.56 | 7,83.09 |
| Total C | | 23,39.25 | 27,54.93 |
| Total Revenue Receipts (A+B+C) | | 3,36,33.53 | 3,05,57.59 |

| 3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND-concl. | | | |
|---|--|-------------------|-------------------|
| III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS | | | |
| (₹ in crore) | | | |
| Description | | Actuals | |
| | | 2012-13 | 2011-12 |
| D. | Capital Receipts | | |
| | Disinvestment proceeds | 10.81 | 9.24 |
| | Total D | 10.81 | 9.24 |
| E. | Public Debt Receipts | | |
| | Internal Debt | | |
| | Market Loans | 93,30.00 | 63,56.65 |
| | Ways and Means Advances from the Reserve Bank of India | 3,46.77 | 9,74.27 |
| | Bonds | .. | .. |
| | Loans from Financial Institutions | 51,58.23 | 38,63.29 |
| | Special Securities issued to National Small Savings Fund | 4,38.40 | 1,41.69 |
| | Other Loans | 2,35.76 | 3,07.48 |
| | Total E | 1,55,09.16 | 1,16,43.38 |
| F. | Loans and Advances from Central Government | | |
| | Non Plan Loans | .. | .. |
| | Loans for State Plan Schemes | 51.15 | 96.19 |
| | Loans for Central Plan Schemes | .. | .. |
| | Loans for Centrally Sponsored Plan Schemes | .. | 1.53 |
| | Other Loans | .. | .. |
| | Total F | 51.15 | 97.72 |
| G. | Loans and advances by State Government (Recoveries)¹ | 3,49.38 | 2,94.12 |
| | Total Receipts in Consolidated Fund (A+B+C+D+E+F+G) | 4,95,54.03 | 4,26,02.05 |

¹Details are in Statements No.7 and 16 in Volume II.

| 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE | | | | | |
|---|---|----------------|----------------|------------------------------|--------------|
| A. EXPENDITURE BY FUNCTION | | | | | |
| (₹ in crore) | | | | | |
| Description | | Revenue | Capital | Loan and Advances | Total |
| A | General Services | | | | |
| A.1 | Organs of State | | | | |
| | Parliament/State/Union Territory Legislatures | 50.36 | .. | .. | 50.36 |
| | President, Vice President/Governor, Administrator of Union Territories | 7.94 | .. | .. | 7.94 |
| | Council of Ministers | 70.60 | .. | .. | 70.60 |
| | Administration of Justice | 3,46.65 | .. | .. | 3,46.65 |
| | Election | 22.93 | .. | .. | 22.93 |
| A.2 | Fiscal Services | | | | |
| | Land Revenue | 1,19.03 | .. | .. | 1,19.03 |
| | Stamps and Registration | 11.70 | .. | .. | 11.70 |
| | State excise | 23.87 | .. | .. | 23.87 |
| | Taxes on Sales, Trade etc. | 95.85 | .. | .. | 95.85 |
| | Taxes on Vehicles | 14.39 | .. | .. | 14.39 |
| | Other Taxes and Duties on Commodities and Services | 4.89 | .. | .. | 4.89 |
| | Other Fiscal Services | 0.85 | .. | .. | 0.85 |
| | Appropriation for Reduction or Avoidance of Debt | 2,10.84 | .. | .. | 2,10.84 |
| | Interest Payments | 47,44.48 | .. | .. | 47,44.48 |
| A.3 | Administrative Services | | | | |
| | Public Service Commission | 10.86 | .. | .. | 10.86 |
| | Secretariat-General Services | 98.53 | .. | .. | 98.53 |
| | District Administration | 1,24.28 | .. | .. | 1,24.28 |
| | Treasury and Accounts Administration | 41.01 | .. | .. | 41.01 |
| | Police | 18,39.39 | 65.16 | .. | 19,04.55 |
| | Jails | 97.37 | .. | .. | 97.37 |
| | Supplies and Disposals | 2.23 | .. | .. | 2.23 |
| | Stationery and Printing | 14.56 | 0.15 | .. | 14.71 |
| | Public Works | 2,39.00 | 1,85.29 | .. | 4,24.29 |
| | Other Administrative Services | 63.45 | .. | .. | 63.45 |

| 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-<i>contd.</i> | | | | | |
|---|--|-------------------|----------------|------------------------------|-------------------|
| A. EXPENDITURE BY FUNCTION | | | | | |
| (₹ in crore) | | | | | |
| Description | | Revenue | Capital | Loan and Advances | Total |
| A | General Services- <i>concl.</i> | | | | |
| A.4 | Pension and Miscellaneous General Services | | | | |
| | Pensions and Other Retirement Benefits | 36,35.64 | .. | .. | 36,35.64 |
| | Miscellaneous General Services | 6.05 | .. | .. | 6.05 |
| | Total A : General Services | 1,18,96.75 | 2,50.60 | .. | 1,21,47.35 |
| B | Social Services | | | | |
| B.1 | Education, Sports Art and Culture | | | | |
| | General Education | 66,03.25 | 1,05.60 | .. | 67,08.85 |
| | Technical Education | 2,88.93 | 14.23 | .. | 3,03.16 |
| | Sports and Youth Services | 1,23.62 | 3.22 | .. | 1,26.84 |
| | Art and Culture | 7.71 | 0.05 | .. | 7.76 |
| B.2 | Health & Family Welfare | | | | |
| | Medical and Public health | 14,72.79 | 4.05 | .. | 14,76.84 |
| | Family Welfare | 1,24.06 | .. | .. | 1,24.06 |
| B.3 | Water Supply, Sanitation, Housing and Urban Development | | | | |
| | Water Supply and Sanitation | 10,97.90 | 8,31.70 | .. | 19,29.60 |
| | Housing | 28.00 | 37.03 | .. | 65.03 |
| | Urban Development | 16,02.29 | 3,29.86 | .. | 19,32.15 |
| B.4 | Information and Broadcasting | | | | |
| | Information and Publicity | 64.74 | .. | .. | 64.74 |
| B.5 | Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes | | | | |
| | Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes | 3,36.44 | 1.00 | .. | 3,37.44 |
| B.6 | Labour and Labour Welfare | | | | |
| | Labour and Employment | 2,32.65 | .. | .. | 2,32.65 |
| B.7 | Social Welfare & Nutrition | | | | |
| | Social Security and Welfare | 21,66.36 | 58.71 | .. | 22,25.07 |
| | Nutrition | 1,66.37 | .. | .. | 1,66.37 |
| | Relief on account of Natural Calamities | 1,94.49 | .. | .. | 1,94.49 |

| 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-<i>contd.</i> | | | | | |
|---|--|-------------------|-----------------|------------------------------|-------------------|
| A. EXPENDITURE BY FUNCTION | | | | | |
| (₹ in crore) | | | | | |
| Description | | Revenue | Capital | Loan and Advances | Total |
| B | Social Services- <i>concl.</i> | | | | |
| B.8 | Others | | | | |
| | Other Social Services | 1.27 | 60.54 | .. | 61.81 |
| | Secretariat- Social Services | 5.48 | .. | .. | 5.48 |
| | Total B : Social Services | 1,45,16.35 | 14,45.99 | .. | 1,59,62.34 |
| C | Economic Services | | | | |
| C.1 | Agriculture and Allied Activities | | | | |
| | Crop Husbandry | 4,54.08 | .. | 7.11 | 4,61.19 |
| | Soil & Water Conservation | 44.34 | .. | .. | 44.34 |
| | Animal Husbandry | 4,05.37 | .. | .. | 4,05.37 |
| | Dairy Development | 1.20 | .. | .. | 1.20 |
| | Fisheries | 20.82 | .. | .. | 20.82 |
| | Forestry and Wild Life | 2,47.12 | .. | .. | 2,47.12 |
| | Food Storage and Warehousing | 13.25 | 15,90.80 | .. | 16,04.05 |
| | Agricultural Research and Education | 2,26.16 | .. | .. | 2,26.16 |
| | Co-operation | 2,91.82 | 68.75 | 99.05 | 4,59.62 |
| | Other Agricultural Programmes | 1.46 | .. | .. | 1.46 |
| C.2 | Rural Development | | | | |
| | Special Programmes for Rural Development | 18.94 | .. | .. | 18.94 |
| | Rural Employment | 79.59 | .. | .. | 79.59 |
| | Land Reforms | 11.82 | .. | .. | 11.82 |
| | Other Rural Development Programmes | 11,79.61 | .. | 2.18 | 11,81.79 |
| C.4 | Irrigation and Flood Control | | | | |
| | Major Irrigation | 7,31.38 | 1,38.48 | .. | 8,69.86 |
| | Medium Irrigation | 1,91.33 | 5,85.68 | .. | 7,77.01 |
| | Minor Irrigation | 7.53 | .. | .. | 7.53 |
| | Flood Control and Drainage | .. | 1,63.30 | .. | 163.30 |
| | Command Area Development | 1,29.21 | .. | .. | 1,29.21 |

| 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-<i>contd.</i> | | | | | |
|---|--|-------------------|-----------------|------------------------------|-------------------|
| A. EXPENDITURE BY FUNCTION | | | | | |
| (₹ in crore) | | | | | |
| Description | | Revenue | Capital | Loan and Advances | Total |
| C | Economic Services- <i>concl.</i> | | | | |
| C.5 | Energy | | | | |
| | Power | 51,32.53 | 1,98.62 | 73.86 | 54,05.01 |
| | New and Renewable Energy | 7.78 | .. | .. | 7.78 |
| C.6 | Industry and Minerals | | | | |
| | Village and Small Industries | 43.92 | 2.01 | 10.00 | 55.93 |
| | Telecommunication and Electronic Industries | .. | 0.01 | .. | 0.01 |
| | Industries | 34.62 | 0.18 | 92.00 | 1,26.80 |
| | Non- Ferrous Mining and metallurgical Industries | 8.36 | 0.02 | .. | 8.38 |
| C.7 | Transport | | | | |
| | Civil Aviation | 3.34 | 5.69 | .. | 9.03 |
| | Roads and Bridges | 8,09.60 | 12,17.17 | .. | 20,26.77 |
| | Road Transport | 12,97.09 | 72.54 | .. | 13,69.63 |
| C.9 | Science and Technology | | | | |
| | Other Scientific Research | 21.79 | .. | .. | 21.79 |
| | Ecology and Environment | 4.22 | .. | .. | 4.22 |
| C.10 | General Economic Services | | | | |
| | Secretariat- Economic Services | 1,18.04 | .. | .. | 1,18.04 |
| | Tourism | 2.81 | 22.00 | .. | 24.81 |
| | Census Surveys and Statistics | 12.39 | .. | .. | 12.39 |
| | Civil Supplies | 0.10 | .. | .. | 0.10 |
| | Other General Economic Services | 5.11 | .. | .. | 5.11 |
| | Total C: Economic Services | 1,15,56.73 | 40,65.25 | 2,84.20 | 1,59,06.18 |
| D. | Loans, Grants-in-aid and Contributions | | | | |
| | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1,01.89 | .. | .. | 1,01.89 |
| | Total D: Loans, Grants-in-aid and Contributions | 1,01.89 | .. | .. | 1,01.89 |

| 4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-contd. | | | | | |
|--|---|-------------------|-----------------|------------------------------|-------------------|
| A. EXPENDITURE BY FUNCTION | | | | | |
| (₹ in crore) | | | | | |
| Description | | Revenue | Capital | Loan and Advances | Total |
| E. | Loans to Government Servants etc. | | | | |
| | Loans to Government Servants etc. | .. | .. | 2,37.79 | 2,37.79 |
| F. | Public Debt | | | | |
| | Internal Debt of the State Government | .. | .. | 61,71.45 | 61,71.45 |
| | Loans and Advances from the Central Government | .. | .. | 1,26.69 | 1,26.69 |
| G. | Inter State Settlement | .. | .. | .. | .. |
| H. | Appropriation to Contingency Fund | .. | .. | .. | .. |
| | Total Consolidated Fund Expenditure | 3,80,71.72 | 57,61.84 | 68,20.13 | 5,06,53.69 |

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-*contd.*

| B. EXPENDITURE BY NATURE | | | | | | | | | |
|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Object of Expenditure | 2012-13 | | | 2011-12 | | | 2010-11 | | |
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| (₹ in crore) | | | | | | | | | |
| Salaries | 70,84.95 | 84.08 | 71,69.03 | 68,29.51 | 75.79 | 69,05.30 | 74,53.37 | 75.39 | 75,28.76 |
| Loans | .. | 68,20.13 | 68,20.13 | .. | 56,38.47 | 56,38.47 | .. | 51,80.05 | 51,80.05 |
| Advances | 55.00 | 59,90.96 | 60,45.96 | 50.00 | 40,51.60 | 41,01.60 | 27.00 | 40,73.50 | 41,00.50 |
| Pensions | 44,84.63 | 0.56 | 44,85.19 | 41,44.54 | 0.57 | 41,45.11 | 39,85.54 | 0.08 | 39,85.62 |
| Interest | 52,27.81 | 4,62.87 | 56,90.68 | 44,41.76 | 3,23.82 | 47,65.58 | 37,22.51 | 1,89.08 | 39,11.59 |
| Subsidies | 54,53.54 | .. | 54,53.54 | 38,52.91 | .. | 38,52.91 | 32,84.97 | .. | 32,84.97 |
| Grant-in-Aid | 49,79.73 | .. | 49,79.73 | 43,13.01 | 1.23 | 43,14.24 | 29,54.62 | .. | 29,54.58 |
| Major works | 7.23 | 30,16.33 | 30,23.56 | .. | 27,58.40 | 27,58.40 | 0.44 | 26,65.83 | 26,66.27 |
| Dearness Allowance | 37,83.36 | .. | 37,83.36 | 29,28.96 | .. | 29,28.96 | 21,72.04 | .. | 21,72.04 |
| Special Component | 4,74.11 | 2,91.59 | 7,65.70 | 5,16.06 | 4,20.80 | 9,36.86 | 5,07.83 | 2,72.98 | 7,80.81 |
| Investment | 2,16.21 | 2,03.53 | 4,19.74 | 1,51.43 | 5,60.84 | 7,12.27 | 1,05.88 | 5,25.31 | 6,31.19 |
| Other Charges | 7,39.91 | 0.45 | 7,40.36 | 43.32 | 0.01 | 43.33 | 6,04.81 | 8.74 | 6,13.55 |
| Gratuities | 6,05.50 | .. | 6,05.50 | 6,66.90 | .. | 6,66.90 | 5,13.05 | .. | 5,13.05 |
| Maintenance | 8,54.43 | .. | 8,54.43 | 6,62.88 | .. | 6,62.88 | 5,04.65 | .. | 5,04.65 |
| Energy Charges | 6,22.73 | .. | 6,22.73 | 4,81.75 | .. | 4,81.75 | 4,61.52 | .. | 4,61.52 |
| Motor Vehicle | 4,42.46 | .. | 4,42.46 | 3,41.84 | .. | 3,41.84 | 3,36.37 | .. | 3,36.37 |
| Material and Supplies | 1,59.03 | .. | 1,59.03 | 1,34.26 | .. | 1,34.26 | 3,35.58 | .. | 3,35.58 |
| Minor Works | 3,75.14 | 1,07.32 | 4,82.46 | 2,87.97 | 86.77 | 3,74.74 | 2,29.41 | 78.21 | 3,07.62 |
| Scholarship | 3,12.80 | .. | 3,12.80 | 2,84.92 | .. | 2,84.92 | 2,74.32 | .. | 2,74.32 |
| Appropriation to Contingency | .. | .. | .. | .. | .. | .. | .. | 1,90.00 | 1,90.00 |
| Honorarium | 3,18.14 | .. | 3,18.14 | 2,80.21 | .. | 2,80.21 | 1,65.27 | .. | 1,65.27 |
| Contributions | 3,04.91 | .. | 3,04.91 | 2,31.15 | .. | 2,31.15 | 1,58.10 | .. | 1,58.10 |
| Wages | 1,10.49 | .. | 1,10.49 | 80.84 | .. | 80.84 | 1,36.90 | .. | 1,36.90 |
| Compensation | 5,42.21 | 1,21.94 | 6,64.15 | 89.54 | 64.15 | 1,53.69 | 81.69 | 47.64 | 1,29.33 |
| Purchases | 1.20 | 1,13.43 | 1,14.63 | 3.95 | 1,08.51 | 1,12.46 | 3.80 | 1,19.23 | 1,23.03 |
| Machinery and Equipment | 33.98 | 28.65 | 62.63 | 43.67 | 11.14 | 54.81 | 94.31 | 21.48 | 1,15.79 |
| Medical Re-imbursment | 1,24.59 | .. | 1,24.59 | 99.81 | .. | 99.81 | 82.34 | .. | 82.34 |
| Lands | .. | 10.11 | 10.11 | .. | 33.55 | 33.55 | .. | 78.01 | 78.01 |
| Travel Expenses | 99.91 | .. | 99.91 | 83.89 | .. | 83.89 | 73.19 | .. | 73.19 |
| Petrol, Oil and Lubricant | 59.80 | .. | 59.80 | 55.14 | .. | 55.14 | 53.57 | .. | 53.57 |

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- BY FUNCTION AND NATURE-*concl.*

| B. EXPENDITURE BY NATURE | | | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|
| Object of Expenditure | 2012-13 | | | 2011-12 | | | 2010-11 | | |
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| (₹ in crore) | | | | | | | | | |
| Furniture | 0.23 | 1.62 | 1.85 | .. | .. | .. | 0.56 | 1.6 | 2.16 |
| Feeding | 1,33.68 | .. | 1,33.68 | 92.97 | .. | 92.97 | 51.29 | .. | 51.29 |
| Unemployment Allowance | 43.36 | .. | 43.36 | 54.16 | .. | 54.16 | 49.42 | .. | 49.42 |
| Leave Travel Concession | 4,01.20 | .. | 4,01.20 | 1,20.78 | .. | 1,20.78 | 45.95 | .. | 45.95 |
| Suspense | 45.80 | (-) 7.16 | 38.64 | .. | 8.65 | 8.65 | 21.95 | 20.22 | 42.17 |
| Depreciation | 33.95 | .. | 33.95 | 32.96 | .. | 32.96 | 32.94 | .. | 32.94 |
| Rent Rates | 95.29 | .. | 95.29 | 81.07 | .. | 81.07 | 32.21 | .. | 32.21 |
| Computerisation | 28.54 | .. | 28.54 | 29.47 | .. | 29.47 | 22.19 | .. | 22.19 |
| Ex-Gratia | 45.00 | .. | 45.00 | 31.68 | .. | 31.68 | 19.71 | .. | 19.71 |
| Building | 1.26 | 21.01 | 22.27 | 3.19 | 20.20 | 23.39 | 0.19 | 16.62 | 16.81 |
| Water charges | 17.23 | .. | 17.23 | 5,26.04 | .. | 5,26.04 | 14.17 | .. | 14.17 |
| Miscellaneous | 12.03 | .. | 12.03 | 12.79 | .. | 12.79 | 12.60 | .. | 12.60 |
| Publication | 3.08 | .. | 3.08 | 1.10 | .. | 1.10 | 12.22 | .. | 12.22 |
| Advertising | 21.09 | .. | 21.09 | 17.65 | .. | 17.65 | 11.73 | .. | 11.73 |
| Professional & Special Services | 21.17 | .. | 21.17 | 11.65 | .. | 11.65 | 3.52 | .. | 3.52 |
| Office expenses | .. | 3,51.31 | 3,51.31 | .. | 3,42.86 | 3,42.86 | .. | .. | .. |
| Training | 3.04 | .. | 3.04 | .. | .. | .. | .. | .. | .. |
| Discretionary Grants | 69.92 | .. | 69.92 | .. | .. | .. | .. | .. | .. |
| Contractual Services | 76.71 | .. | 76.71 | .. | .. | .. | .. | .. | .. |
| Misc. Charges | (-) 3,20.55 | 3.35 | (-) 3,17.20 | .. | 5.80 | 5.80 | 58.93 | (-) 3,83.28 | (-) 3,24.35 |
| Deduct Recoveries | 1,34.11 | 50,40.11 | 51,74.22 | 1,00.84 | 35,02.35 | 36,03.19 | 4,02.47 | 35,96.16 | 39,98.63 |
| Total | 3,80,71.72 | 1,25,81.97 | 5,06,53.69 | 3,20,14.89 | 1,10,10.81 | 4,30,25.70 | 2,83,10.19 | 95,84.53 | 3,78,94.72 |

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies

1.1 Entity and Accounting Period

The Finance Accounts 2012-2013 present the transactions of the Government of Haryana for the period 1 April 2012 to 31 March 2013. The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. The rendition of accounts by Treasuries is satisfactory.

1.2 Basis of Accounting

With the exception of some Periodical Adjustments and Book Adjustments (Annexure-A), the accounts represent the actual cash receipts and disbursements during the current year. Physical Assets and Financial Assets such as Government investments etc., are shown at historical cost i.e., the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

1.2.1 Liabilities on retirement benefits disbursed during the current year have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

1.3 Currency in which Accounts are kept

The accounts of the Government of Haryana are maintained in Indian Rupees.

1.4 Form of Accounts

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

1.5 Classification under Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Further, as per Indian Government Accounting Standard 2 (IGAS-2) expenditure on Grants-in-Aid is recorded as Revenue Expenditure in the books of the grantor and as revenue receipt in the books of recipient. Capital Expenditure is defined as expenditure incurred with the object of

increasing concrete assets of a material and permanent character, or of reducing recurring liabilities. The accounts deviate from the above principles as detailed below:

| SL. No | Nature of misclassification | Impact on Revenue Deficit (RD) |
|--------|---|---------------------------------------|
| 1 | Incurred an amount of ₹ 1,07.32 crore towards Minor works under Capital section | RD was understated by ₹ 1,07.32 crore |
| 2 | Incurred an amount of ₹ 7.23 crore towards Major works under Revenue section | RD was overstated by ₹ 7.23 crore |

2. Quality of Accounts

2.1 Operation of omnibus Minor Head 800

Minor Heads 800-Other Expenditure/ Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year, ₹ 81,46.61 crore under various Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 18.59 per cent of total expenditure (Revenue and Capital), was recorded under Minor Head 800 - Other Expenditure, below the concerned Major Heads. Similarly, ₹ 24,80.53 crore under various Revenue Major Heads of accounts on the receipt side, constituting about 7.38 per cent of the total Revenue Receipts, was recorded under Minor Head 800-Other Receipts under concerned Major Heads. Instances, where a substantial proportion (50 per cent or more) of the receipts/ expenditure were classified under Minor Head 800-Other Receipts/ Expenditure are listed at Annexure B and C respectively.

2.2 Existence of outstanding Abstract Contingent Bills (AC Bills)

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingent Bills by debiting service heads. Detailed Contingent Bills (DC Bills) are presented subsequently to the Principal Accountant General along with supporting documents. As on 31 March 2013, 04 Abstract Contingent Bills amounting to ₹ 2.05 crore were outstanding: 01 AC Bill amounting to ₹ 2 crore is pending adjustment since January 2013; 03 AC Bills amounting to ₹ 0.05 crore were drawn in March 2013.

2.3 Transfer of Funds to PD Accounts

The Government is authorised to open Personal Deposit Accounts for transferring funds from the Consolidated Fund (booking these as final expenditure) for discharging liabilities of the Government arising out of special enactments. Generally, the Administrators are required to close such accounts on the last working day of the year and transfer the unspent balances back to

the Consolidated Fund; the Personal Deposit accounts are reopened the next year, if necessary. Since Administrator wise details of PD accounts are available only with the treasuries, details regarding transfer of unspent balances back to Government Account and a correlation of AC Bills with PD Accounts/ Bank Accounts could not be arrived at in the Finance Accounts. The position of Personal Deposit Accounts during 2012-13 was as under:

| (₹ in crore) | | | | | | | |
|-----------------|---------|--------------------------|--------|---------------------------|---------|-----------------|---------|
| Opening Balance | | Addition during the year | | Clearance during the year | | Closing Balance | |
| No. of A/cs | Amount | No. of A/cs | Amount | No. of A/cs | Amount | No. of A/cs | Amount |
| 229 | 2,63.49 | 55 | 86.34 | 39 | 1,15.88 | 245* | 2,33.95 |

*Out of 245 PD accounts, 71 are operative and 174 are inoperative.

2.4 Reconciliation of Receipts and Expenditure

Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Principal Accountant General. All 180 CCOs have reconciled the details of receipts and expenditure with the Principal Accountant General.

2.5 Cash Balance (deposit with Reserve Bank of India)

The difference of ₹ 6.35 crore (net credit) between the Cash Balance of the State Government as worked out by the Principal Accountant General and as reported by the Reserve Bank of India is mainly due to non reconciliation of figures by the Agency Banks, and is being reconciled.

2.6 Liabilities on Pensionary Benefits

The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 December 2005 was ₹ 35,36.88 crore (9.29 per cent of the total revenue expenditure). State Government employees recruited on or after 1 January 2006 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 per cent of his basic pay and dearness allowance, which is matched by the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated, but during the year, the State Government deposited ₹ 3,02.80 crore to NSDL/ Trustee Bank towards employees’ contribution of ₹ 1,63.58 crore and employer’s contribution of ₹ 98.76 crore. Uncollected, unmatched and untransferred amounts,

with accrued interest, represent outstanding liabilities under the Scheme. The accounts also indicate that the State Government has transferred to NSDL/ Trustee Bank ₹ 23.05 crore in excess of what has been deposited in the Fund.

2.7 Utilization Certificates Awaited

Rule 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State) prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification should be forwarded to the Principal Accountant General. Non submission of UCs makes it difficult to ensure that the funds released have been utilized for the intended purposes. The position of outstanding UCs is given as under:

| Year in which due | Number of UCs awaited | Amount (₹ in crore) | Main Departments from whom the UCs are awaited |
|-------------------|-----------------------|------------------------|---|
| Upto 2010-11 | 50 | 2,22.78 | Rural Development and Panchayat, Rural Employment and Industries. |
| 2011-12 | 134 | 1,30.58 | Rural Employment and Rural Development |
| 2012-13 | 628 | 12,14.49 | General Education, Rural Development |
| Total | 812 | 15,67.85 | |

3. Other Items

3.1 Guarantees

The position of guarantees reported in Statement No. 9 is based on information received from the State Government.

3.2 Loans and Advances

Except in respect of loans and advances made to Government servants where the Principal Accountant General (A&E) maintains detailed accounts, information on all other loans and advances as depicted in Statements 7 and 16 have been collected from State Government departments who are responsible for maintaining such accounts. The statements, however, do not contain details regarding arrears of recoveries of loans and interest thereon, since these have not been furnished by State Government departments responsible for maintaining the accounts.

3.3 Sinking Fund

The State Government operates a Sinking Fund for amortization of market loans. The Fund is invested by the Reserve Bank of India on the instructions of the State Government.

3.4 Guarantee Redemption Fund

The Fund is invested by the Reserve Bank of India on the instructions of the State Government.

3.5 State Disaster Response Fund

In terms of the guidelines on the “State Disaster Response Fund”, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. Details of transactions in this fund are given in the statements 18 and 19.

3.6 Suspense Balances

The Finance Accounts reflect the net balances under suspense heads. Outstanding balances (Net) under major suspense heads have been shown below as gross debit and credit balances for the last three years.

Position of balances under 8658- Suspense Account for the last three years

| Name of Minor Head | 2010-11 | | | 2011-2012 | | | 2012-13 | | |
|---|--------------|----------|------------|-----------|---------|-----------|-----------|----------|-------------|
| | Dr | Cr | Net (Dr) | Dr | Cr | Net (Dr) | Dr | Cr | Net (Dr) |
| | (₹ in Crore) | | | | | | | | |
| 101-PAO Suspense | 12.04 | 6.00 | 23.80 | 3.40 | 12.92 | 14.28 | 6.88 | 6.71 | 14.45 |
| 102-Suspense Account (Civil) | 1,83.72 | 1,76.95 | 31.56 | 1,65.14 | 1,39.27 | 57.43 | 1,73.71 | 1,63.07 | 68.07 |
| 107- Cash Settlement Suspense Account | 53.03 | 68.41 | 58.03 | 1,06.75 | 89.31 | 75.47 | 56.64 | 53.00 | 79.11 |
| 109-RBS- HQ | (-) 3.76 | (-) 1.66 | 0.48 | (-) 19.15 | 4.00 | (-) 22.67 | 6.82 | (-) 1.39 | (-)14.46 |
| 110-RBS- CAO | 76.50 | (-) 3.04 | 70.89 | 31.80 | 1,99.85 | (-) 97.16 | (-) 58.67 | (-) 4.08 | (-)1,51.75 |
| 112-Tax deducted at source (TDS) suspense | 2,54.80 | 2,80.61 | (-)1,39.18 | 3,45.50 | 2,70.65 | (-) 64.33 | 2,75.99 | 3,35.83 | (-) 1,24.17 |

Note: Closing balance for 2010-11 has been worked out by taking into account the closing balance for the year 2009-10 (not shown in the table) and debit/ credit during the year.

3.7 Major Head- 8670 Cheques and Bills

All treasuries of the State Government operate the Real Time Gross Settlement (RTGS) system whereby payments are made electronically. Consequently, the value of unencashed cheques as at the end of the financial year was negligible, pertaining to transactions in Delhi treasury which switched over to the new system in 2013-14.

3.8 Summary of Balances

Annexures A and B to Appendix-VIII of the Finance Accounts depict the number of acceptances due from the Government for the balances represented and unreconciled difference between the

Ledgers (comprising control figures emanating from the accounts rendered to the Principal Accountant General) and Broadsheets (figures as available in the supporting documents) maintained by the Accountant General. Though differences between Ledger and Broadsheet do not have any impact on the cash balance of the State Government, the clearance of differences ensures the quality of accounts.

3.9 Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside the State Budget) (unaudited figures)

The Union Government transfers funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes /programmes. Since these funds are not routed through the State Budget/ State treasuries, they are not reflected in the accounts of the State Government. Though, there is no assurance that complete details of such transfers are available, details of such fund transfer as captured from the Central Plan Schemes Monitoring System (CPSMS) portal of the Controller General of Accounts are given in Appendix-VII.

3.10 Expenditure under food storage and warehouse and related heads

The State Government booked ₹ 15,56.49 crore against the Capital head of account relating to procurement and supply of food grains. Out of this, ₹ 84.08 crore pertained to establishment expenditure which was initially booked under Revenue section and finally transferred to Capital section based on budget provision.

3.11 Disclosures under the Haryana Fiscal Responsibility and Budget Management Act

The State Government has made the following disclosures under FRBM Act:-

- a) Number of Employees in Government, Public Sector Aided Institutions and Related Salaries as per Statement in Form D-10.
- b) Guarantee Statement showing amount guaranteed outstanding at the end of 31 March 2012.
- c) Guarantee Redemption Fund Statement (in Form D-5) showing outstanding amount as on 31 March 2013.
- d) Report on execution of budget and achievement against fiscal targets/indicators.
- e) Details of Tax Revenue raised but not realized.

The following disclosures required under the FRBM Act are yet to be made:-

- a) Consolidated statement regarding institution wise Guarantees given, default by these organizations in discharging debt servicing and contingent liabilities created owing to default of these organizations.
- b) Full information at the level of the State Government's debt and financial assets disclosing therewith maturity profiles and interest rate.
- c) Estimated yearly pension liability worked out on accrual basis for the next ten years.

Annexure 'A'

BOOK ADJUSTMENTS

(₹ in crore)

| Sr. No | Periodical Adjustments | Head of Account | | Amount | Remarks |
|--------|---|--|---|---------|---|
| | | From | To | | |
| 1. | Adjustment of GPF Interest | 2049-Interest Payments | 8009- State Provident Fund | 7,48.09 | Adjustment of accrued interest on G.P.F. balances at the end of the year |
| 2. | Adjustment of Interest on Irrigation Projects | 2700-Major Irrigation | 0049-Interest Receipts | 2,94.92 | Interest charged on capital invested on Irrigation Projects |
| 3. | Adjustment of Interest on Irrigation Projects | 2701-Medium Irrigation | 0049-Interest Receipts | 1,59.41 | Interest charged on capital invested on Irrigation Projects |
| 4. | State Disaster Response Funds | 2245-Relief on account of Natural Calamities | 8121-General and Other Reserve Funds | 1,80.18 | Transfer to Calamity Relief Fund |
| 5. | Adjustment of Electricity Duty treated as subsidies. | 2801-Power | 0043 Taxes and Duties on Electricity | 1,91.97 | Adjustment on account of recovery of Electricity Duty collected by Power Companies treated as subsidy to them |
| 6. | Appropriation for reduction or avoidance of Debt | 2048- Appropriation for reduction or avoidance of Debt | 8222-Sinking Funds | 2,10.84 | Annual provisions for amortisation of Market Loans |
| 7. | Capital Expenditure on Purchases of Buses from Depreciation Reserve Funds | 8115- Depreciation/ Renewal Reserve Funds | 5055-Capital outlay on Road Transport | 58.70 | Expenditure on purchase of new buses charged to reserve fund |
| 8. | Transfer to Depreciation Reserve Funds | 3055-Road Transport | 8115- Depreciation/ Renewal Reserve Funds | 61.28 | Depreciation on buses charged to revenue expenditure for transfer to depreciation reserve funds |
| 9. | Expenditure met from State Disaster Response fund | 8121-General and other Reserve Funds | 2245- Relief on account of Natural Calamities | 47.11 | Expenditure on natural calamities, as per norms, met from State Disaster Response Fund |
| 10. | Guarantee Redemption Funds | 2075- Miscellaneous General Services | 8235- General and other Reserve Funds | 10.75 | Creation of fund to meet invocation of guarantees given by the Government |

ANNEXURE-B
STATEMENT OF RECEIPTS SHOWING MAJOR HEAD WISE RECEIPTS
UNDER MH 800 FOR THE YEAR 2012-13

(₹ in crore)

| Sr. No. | Major Head | Description | Total Receipts | Receipts under Minor Head 800 | Percentage | Nature of receipt |
|--------------|------------|------------------------------------|-----------------|-------------------------------|--------------|--|
| 1. | 0029 | Land Revenue | 12.98 | 12.98 | 100 | Mutation, copying fees for Patwari records, fines/forfeiture of revenue department |
| 2. | 0055 | Police | 63.73 | 34.37 | 54 | Misc. recoveries |
| 3. | 0059 | Public Works | 10.22 | 10.15 | 99 | Cost of tender documents etc. |
| 4. | 0217 | Urban Development | 9,90.70 | 9,89.08 | 99 | License fees from colonizers and misc. receipts. |
| 5. | 0230 | Labour and Employment | 21.12 | 14.85 | 70 | Registration fees of Labour and Co-operative Societies. |
| 6. | 0235 | Social Security and Welfare | 50.97 | 33.78 | 66 | Misc. receipts |
| 7. | 0406 | Forest and Wildlife | 41.36 | 41.30 | 99 | Forest lease and misc. receipts |
| 8. | 0408 | Food Storage and Warehousing | 21.17 | 21.17 | 100 | Misc. receipts. |
| 9. | 0515 | Other Rural Development Programmes | 10.69 | 8.58 | 80 | Misc. receipts |
| 10. | 0700 | Major Irrigation | 1,30.92 | 84.16 | 64 | Sale of water for irrigation purposes and cost of tender documents etc. |
| 11. | 0801 | Power | 2.85 | 2.85 | 100 | Misc. receipts. |
| 12. | 1054 | Roads & Bridges | 1,33.41 | 1,33.41 | 100 | Agency charges etc. recovered from NHAI. |
| 13. | 1452 | Tourism | 5.08 | 5.08 | 100 | Misc. receipts |
| 14. | 1475 | Other General Economic Services | 34.79 | 24.08 | 69 | Misc. receipts |
| Total | | | 15,29.99 | 14,15.84 | 92.54 | |

Note: Total Revenue Receipt (under all heads) is ₹ 3,36,33.53 crore out of which ₹ 24,80.53 crore (7.38 per cent) has been booked under minor head '800-Other Receipts'. The heads shown above include only those where booking is substantial under head 800-Other Receipts.

ANNEXURE-C
STATEMENT OF EXPENDITURE SHOWING MAJOR HEAD WISE EXPENDITURE
UNDER MH 800 FOR THE YEAR 2012-13

(₹ in crore)

| Sr. No. | Major Head | Description | Total Expenditure | Expenditure under Minor Head 800 | Percentage | Nature of expenditure |
|--------------|------------|---|-------------------|----------------------------------|--------------|---------------------------------------|
| 1. | 2075 | Miscellaneous General Services | 6.05 | 5.37 | 89 | Transfer to Guarantee Redemption Fund |
| 2. | 2217 | Urban Development | 16,02.29 | 10,10.36 | 63 | Grants-in-aid and other contributions |
| 3. | 2250 | Other Social Services | 1.27 | 1.07 | 84 | Misc. expenditure |
| 4. | 2700 | Major Irrigation | 7,31.38 | 6,29.54 | 86 | Interest charges etc. |
| 5. | 2701 | Medium Irrigation | 1,91.33 | 1,86.81 | 98 | Interest charges etc. |
| 6. | 2801 | Power | 51,32.53 | 51,32.53 | 100 | Transmission loss |
| 7. | 3435 | Ecology and Environment | 4.22 | 3.27 | 77 | Misc. expenditure |
| 8. | 4250 | Capital Outlay on other Social Services | 60.54 | 53.58 | 89 | Sports facilities in rural areas |
| 9. | 4700 | Capital Outlay on Major Irrigation | 1,38.48 | 1,38.48 | 100 | Construction of canals |
| 10. | 4701 | Capital Outlay on Medium Irrigation | 5,85.69 | 5,57.92 | 95 | Construction of irrigation projects |
| 11. | 5053 | Capital Outlay on Civil Aviation | 5.70 | 5.15 | 90 | Misc. expenditure |
| 12. | 5452 | Capital Outlay on Tourism | 22.00 | 22.00 | 100 | Expenditure on tourism utilities |
| Total | | | 84,81.48 | 77,46.08 | 91.33 | |

Note: Total Revenue Expenditure and Capital Expenditure (under all heads) is ₹ 4,38,33.56 crore out of which ₹ 81,46.61 crore (18.59 per cent) has been booked under minor head '800-Other Expenditure'. The heads shown above include only those where booking is substantial under head 800 Other Expenditure.

Appendix I
Cash Balances and Investments of Cash Balances

| (₹ in crore) | | |
|---|------------------------|------------------------|
| | As on 31 March 2013 | As on 31 March 2012 |
| <i>(a) General Cash Balance-</i> | | |
| 1. Deposits with Reserve Bank ^[1] | 1,64.43(a) | (-) 50.00 |
| 2. Remittances in Transit - Local | 0.54 | 0.54 |
| Total | 1,64.97 | (-) 49.46 |
| 3. Investments held in the "Cash Balance Investment Account." | 92.46 | 3,70.74 |
| Total (a) | 2,57.43 | 3,21.28 |
| <i>(b) Other Cash Balances and Investments</i> | | |
| Cash with Departmental Officers | | |
| 1. Cash with departmental officers, viz. Forest and Public Works | 2.17 | 2.72 |
| 2. Permanent advances for contingent expenditure with departmental officers. | 0.11 | 0.11 |
| 3. Investments of Earmarked Funds | 24,37.40 | 18,37.64 |
| Total (b) | 24,39.68 | 18,40.47 |
| Total (a) and (b) | 26,97.11 | 21,61.75 |

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2012-13 advised to the Reserve Bank of India till 16 April 2013.

(a) Cash Balance worked out by Pr. Accountant General is ₹ 1,64.43 crore (Debit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2013 is ₹ 1,70.78 crore (Credit). Thus there is a difference of ₹ 6.35 crore (net credit) between the two figures. The difference is being reconciled.

Appendix I-contd.**Cash Balances and Investments of Cash Balances**

Explanatory Notes

(a) Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page statement. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank of India'.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.14 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance^[2] for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹ 2,95.00 crore with effect from 01-04-2012. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time.

^[2] The cash balance ('Deposits with Reserve Bank of India') above is the closing cash balance of the year as on 31 March 2013 but worked out by 16 April and not simply the daily balance on 31 March 2013.

Appendix I-concl.d.
Cash Balances and Investments of Cash Balances

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2012-13 is given below:-

| | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 353 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance | 12 |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances | .. |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | .. |
| (v) Number of days on which overdrafts were taken | .. |

At the close of the year 2011-2012 no amount was outstanding under ways and means advances and overdraft. During 2012-13, an amount of ₹ 3,46.77 crore on account of ordinary ways and means advances taken, the entire amount was repaid and the balance was nil.

During 2011-12 a sum of ₹ 1,51.25 lakh (interest @ 5.25 per cent to 11.25 per cent) was paid as interest. During 2012-13, ₹ 78.25 lakh (interest @ 7per cent to 10 per cent) was paid on ways and means advances.

The State Government has invested ₹ 92.46 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 35.88 crores which was ₹ 4.76 crore less than that realised during last year. The interest rate on investment varied from 5 per cent to 5.5 per cent during the year.

The amounts invested out of earmarked funds are shown in Statement No. 19.

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