

## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the Government of Haryana, for the year ended 31 March 2010.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2009-10.

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# Executive Summary

## Background

In July 2005, Haryana Government enacted the Fiscal Responsibilities and Budget Management (FRBM) Act. It laid down a reform agenda through a fiscal correction path in the medium term with the long term goal of securing growth with stability for its economy. The Government's commitment to carry forward these reforms is reflected in the policy initiatives announced in its subsequent budgets. The benefits of legislation of the FRBM Act have been realised to some extent in terms of reducing revenue/fiscal deficit and minimising liabilities. However, a host of institutional and sectoral reform measures will go a long way in building up the much needed 'fiscal space' for improving the quality of public expenditure and to promote fiscal stability. The Government has done well in establishing an institutional mechanism on fiscal transparency and accountability.

## The report

Based on the audited accounts of the Government of Haryana for the year ended March 2010, this Report provides an analytical review of the Annual Accounts of the Government. The Report is structured in three Chapters.

**Chapter 1** is based on the audit of Finance Accounts and makes an assessment of the Haryana Government's fiscal position as at 31 March 2010. It provides an insight into trends of committed expenditure and borrowing patterns besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

**Chapter 2** is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

**Chapter 3** is an inventory of the Haryana Government's compliance with various reporting requirements and financial rules. The report also compiles the data collected from various government departments/organisations in support of the findings.

## Audit findings and recommendations

### Chapter I

**Fiscal Correction:** The Government's early gains in achieving revenue surplus could not be sustained for long with the surplus turning into deficit during 2008-09. The revenue deficit further increased during 2009-10 due to the slump in the economy, impacting its revenue receipts. The Sixth Pay Commission's recommendations also put pressure on the committed

expenditure. The State can still achieve the FRBM Act targets through concerted efforts for better tax compliance, reductions in tax collection costs, focusing on recovering revenue arrears and pruning unproductive expenditure.

**Interest payments:** Interest payments (₹ 2,737 crore), which increased by 17 *per cent* during the year over 2008-09, were within the medium-term target of 15 *per cent* of revenue receipts as envisaged by the Twelfth Finance Commission for 2009-10. Interest payments of ₹ 2,737 crore were also within the projections made in the Fiscal Correction Path (₹ 2,8,40 crore) and the Medium Term Fiscal Policy Statement (₹ 2,947 crore).

**Non-Plan expenditure:** Revenue expenditure was 81 *per cent* of the total expenditure of which 62 *per cent* was the Non-Plan component. Non-Plan revenue expenditure was higher than the normatic assessment of the Twelfth Finance Commission (₹ 11,374 crore) and the projection made in the Fiscal Correction Path (₹ 15,930 crore).

**Incomplete projects:** Fifteen (Irrigation and Buildings and Roads) projects, scheduled for completion between April 2008 and March 2010, were incomplete. Time and cost overruns of these incomplete projects will have to be reduced so as to ensure value for money for the people of Haryana.

**Review of Government investments:** The average return on Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.09 and 0.18 *per cent* in the past five years, whereas its average interest outgo was in the range of 7.43 to 9.20 *per cent*. This is an unsustainable proposition. The Government should, therefore, seek better value for money in investments as otherwise, high cost borrowed funds invested in projects with low financial returns will continue to strain the economy. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritised with full justification for the high cost borrowings. Time has come to review the working of State-owned Public Sector Undertakings incurring huge losses and work out either a revival strategy (for those that are strategic in nature and can be made viable) or close down the sick units by disinvesting their equity.

**Debt sustainability:** As per the FRBM Act 2005, the total debt including contingent liabilities, should not exceed 28 *per cent* of the estimated Gross State Domestic Product (GSDP) for the year. The State's total liability including guarantees and letter of comfort during 2009-10 was ₹ 49,829 crore which was 24 *per cent* of the GSDP which was well within the parameters of the FRBM Act 2005. However, it was higher than that projected in the Medium Term Fiscal Policy Statements (₹ 39,654 crore) for 2009-10. Increase in the revenue deficit indicates that some portion of the high cost borrowings are being used by the Government for meeting its current

expenditure. Borrowed funds should be used as far as possible only to fund capital expenditure while revenue expenditure should be fully met from revenue receipts. Efforts should be made to return to the state of primary surpluses and zero revenue deficit as soon as possible. Maintaining a calendar of borrowings to avoid bunching towards the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

**Oversight of funds transferred directly from Government of India to the State implementing agencies:** Funds flowing directly to implementing agencies through the off-budget route inhibits FRBM Act 2005 requirements of transparency and therefore, bypasses accountability. There is no single agency monitoring their use and there is no readily available data on the amounts spent in any particular year on major flagship and other important schemes. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the Government as well as the Accountant General (A&E).

## **Chapter II**

### **Financial management and budgetary control:**

Slow progress in implementation of various social and developmental programmes in the State left overall savings of ₹ 5,307.13 crore even after offsetting of excess of ₹ 439.29 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. 'Public Debt' posted large savings persistently for the last five years. There were instances of inadequate provision of funds and unnecessary or excessive re-appropriations. Rush of expenditure at the end of the financial year was another chronic feature noticed in the State. In many cases, the anticipated savings were either not surrendered or surrendered on the last two days of the year, leaving no scope for utilising these funds for other developmental purposes. Budgetary controls should be strictly observed to avoid such deficiencies in financial management. Last minute fund releases and issuance of re-appropriation/ surrender orders should be avoided.

## **Chapter III**

### **Financial Reporting:**

The Government's compliance with various rules, procedures and directives was lacking in various departments, which was evident from delays in furnishing of utilization certificates against loans and grants by various grantee institutions. Delays were noticed in submission of Annual Accounts by autonomous bodies and departmental undertakings. There were instances of losses and misappropriations for which departmental action was pending for long periods. Departmental inquiries in such cases should be expedited to bring the defaulters to book. Internal controls in all the organisations should be strengthened to prevent such cases in future.

## 1.1 Introduction

Haryana is an agrarian State with 21 districts, of which eight districts are part of the National Capital Region. As indicated in **Appendix 1.1**, Haryana has lower poverty levels as compared to other Indian States. The density of its population (478 persons per sq km) as per the 2001 census was higher than the all India density (325 persons per sq km). The State has seen considerable economic growth in the past decade and the compound growth rate of its Gross State Domestic Product (GSDP) for the period 2000-01 to 2008-09 has been 15.37 *per cent* as compared to 12.50 *per cent* in other General Category States. During this period, its population grew by 17.58 *per cent* against 13.42 *per cent* in other General Category States.

This chapter provides a broad perspective of the finances of the Government of Haryana during 2009-10 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in **Appendix 1.2 Part A** and the layout of the Finance Accounts is depicted in **Appendix 1.2 Part B**. The methodology adopted for assessment of the fiscal position and norms/ceilings prescribed by the Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005 are given in **Appendix 1.3 Part A and B**.

### 1.1.1 Summary of Current Year's Fiscal Transactions

A summary of the State Government's fiscal transactions during 2009-10 vis-à-vis the previous year is presented in **Table 1.1. Appendix 1.5 Part A and B** provides details of receipts and disbursements as well as the overall fiscal position during 2009-10.

## Finances of the State Government

Table 1.1: Summary of current year's fiscal transactions

(₹ in crore)

2008-09	Receipts	2009-10	2008-09	Disbursements	2009-10		
Section – A : Revenue					Non-plan	Plan	Total
18,452.31	Revenue Receipts	20,992.66	20,534.73	Revenue Expenditure	19,542.62	5,714.77	25,257.39
11,655.28	Tax revenue	13,219.50	6,024.47	General Services	7,687.33	68.02	7,755.35
3,238.45	Non-tax revenue	2,741.40	7,258.73	Social Services	5,887.63	4,014.59	9,902.22
1,724.62	Share of Union Taxes/Duties	1,774.47	7,035.75	Economic Services	5,897.75	1,632.16	7,529.91
1,833.96	Grants from Government of India	3,257.29	215.78	Grants-in-aid and Contributions*	69.91	-	69.91
Section – B : Capital							
6.80	Miscellaneous Capital Receipts	9.39	4,501.67	Capital Outlay	1,015.19	4,203.29	5,218.48
351.80	Recoveries of Loans and Advances	212.84	332.31	Loans And Advances Disbursed	213.93	615.76	829.69
3,888.06	Public Debt Receipts	8,455.37	1,291.84	Repayment of Public Debt	-	-	2,745.97
-	Contingency Fund	-	-	Contingency Fund	-	-	-
12,308.28	Public Account Receipts	15,789.41	11,441.82	Public Account Disbursements	-	-	14,319.66
6,500.06	Opening Cash Balance	3,404.94	3,404.94	Closing Cash Balance	-	-	493.42
41,507.31	Total	48,864.61	41,507.31	Total	-	-	48,864.61

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

\* Compensation and assignment to local bodies and Panchayati Raj Institutions.

The following are the major changes in fiscal transactions during 2009-10 over the previous year:

- Revenue receipts increased by ₹ 2,541 crore (13.77 per cent) due to increase in tax revenue (₹ 1,564 crore) by 13.42 per cent. Share of Union taxes and duties and grants from the Government of India (GOI) increased by ₹ 50 crore (2.90 per cent) and ₹ 1,423 crore (77.61 per cent) respectively. The Government received a debt credit of ₹ 96.67 crore under the Debt Consolidation and Relief Facility<sup>1</sup> (DCRF) from GOI. The State's own tax revenue (₹ 13,220 crore) fell short by 11 per cent of the target fixed by the Twelfth Finance Commission (TFC) (₹ 14,794 crore) and 10 per cent of the State Government in its Medium Term Fiscal Policy Statement (MTFPS) (₹ 14,646 crore) and four per cent of the Fiscal Correction Path (FCP) (₹ 13,700 crore). The State's own non-tax revenue (₹ 2,741 crore) was higher by 16 per cent than the target fixed by TFC (₹ 2,372 crore) and by 19 per cent than the projections made by the Government in FCP (₹ 2,300 crore) but

<sup>1</sup> Debt Consolidation and Relief Facility is an incentive provided on the basis of the Twelfth Finance Commission's recommendations for containing the revenue and fiscal deficit as per the Fiscal Responsibility Legislation.

- lower by 24 *per cent* than the targets fixed in MTFPS (₹ 3,600 crore) for the year 2009-10.
- Revenue expenditure increased by ₹ 4,723 crore (23 *per cent*), mainly due to increase in expenditure on social services (₹ 2,643 crore), economic services (₹ 494 crore) and general services (₹ 1,731 crore). The Non-Plan Revenue expenditure (NPRE) which was ₹ 19,542 crore in 2009-10 was higher by 72 *per cent* than the normative assessment of TFC (₹ 11,374 crore), 23 *per cent* of the projection of the Government made in FCP (₹ 15,930 crore) but lower by three *per cent* of the projection of MTFPS (₹ 20,201 crore).
  - There was an increase of ₹ 716 crore (16 *per cent*) in capital expenditure mainly on economic services, especially on 'Agriculture and Allied Activities' (₹ 482 crore) and 'Transport' (₹ 368 crore).
  - Recovery of loans and advances decreased by ₹ 139 crore (39 *per cent*) during 2009-10.
  - Public debt receipts increased by ₹ 4,567 crore (117 *per cent*) in 2009-10 over the previous year, mainly due to increase in internal debt receipts by ₹ 4,498 crore. The repayment of public debt also increased by ₹ 1,454 crore (113 *per cent*). Thus, there was a net increase of ₹ 3,113 crore in public debt receipts during 2009-10.
  - Public Account receipts increased from ₹ 12,308 crore in 2008-09 to ₹ 15,789 crore in 2009-10 and their disbursements also increased from ₹ 11,442 crore in 2008-09 to ₹ 14,320 crore in 2009-10.
  - The cash balance of the Government at the close of 2009-10 decreased by ₹ 2,912 crore over the previous year. Out of the total cash balance of ₹ 493 crore at the end of the current year, ₹ 103 crore invested in securities of GOI, earned interest of ₹ 25 crore during 2009-10.

### 1.1.2 Analysis of budgetary assumptions

#### 1.1.2.1 Introductory

The Planning Commission approved the Eleventh Five Year Plan (2007-12) for ₹ 35,000 crore, wherein a provision of ₹ 10,000 crore (revised to ₹ 10,400 crore) was made for the year 2009-10. The State budget is prepared by adopting the incremental system i.e. the first charge on available resources is on all the ongoing schemes and the new schemes are included thereafter. The Finance Department examines the departmental proposals by taking into account the figures of the previous year and of the current fiscal year upto September. Estimates for the year



## Finances of the State Government

2009-10 were prepared keeping in view the pre-actual<sup>2</sup> figures of 2007-08 and receipts/expenditure of the base year 2008-09 upto September 2008. Accordingly, the budgetary assumptions for the budget estimates for 2009-10 were made as under:

### Revenue Receipts:

- Non-Plan revenue receipts<sup>3</sup> were to grow at 14.73 *per cent* over 2008-09.

### Tax revenue:

- There was to be no change in the tax structure, which would remain as applicable during 2008-09;
- The State's own tax revenue was assumed to grow at 1.96 *per cent* due to the slowdown in the economy and revenue from Value Added Tax (VAT) was to grow at 16.53 *per cent*.

### Non-Tax Revenue:

- Non-tax revenue would decrease by 4.70 *per cent* due to the impact of the slowdown in economy.

### Central share of Union taxes:

- This would remain at the level of Budget Estimates (BE) 2008-09.

### Grants-in-aid:

The Revenue Deficit Grant and the Central Share of Calamity Relief Fund as recommended by the TFC were taken under Non-Plan grants. Grants for local bodies were taken at one-fifth of the total recommended for the TFC period. Grants for State-specific needs, maintenance of forests and heritage conservation as recommended by TFC were taken as Plan resources under the State's own funds (SOF). A provision for ₹ 2,258.77 crore was made by State.

**Non-Plan expenditure:** This was assumed to grow at 23.06 *per cent* over 2008-09.

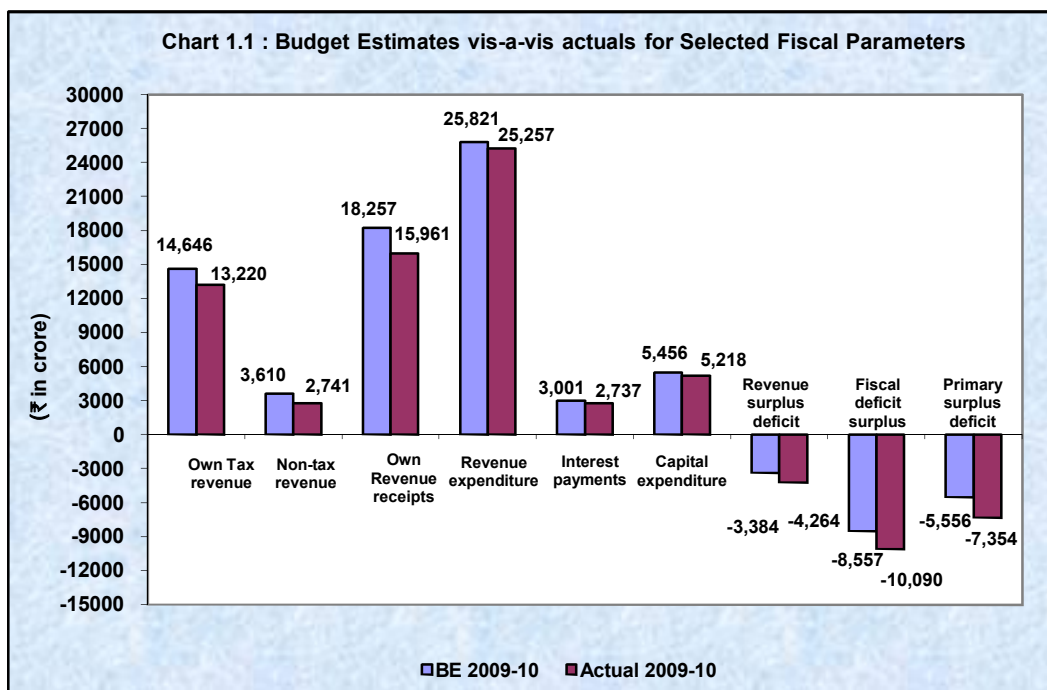
Details of projected receipts and expenditure and actuals thereagainst are given in **Appendix 1.6**.

<sup>2</sup> Pre-actual figures are the figures supplied by the Accountant General (A&E) before finalisation of Finance Accounts.

<sup>3</sup> Non-Plan revenue receipts: Includes State's own tax revenue, non-tax revenue, share in Central taxes and Non-Plan grants-in-aid.



Chart 1.1 represents the budget estimates and actuals for some important fiscal parameters.



(Source: State Finance Accounts and Budget Estimates for 2009-10.)

### 1.1.2.2 Shortcomings in Budgetary Assumptions

An analysis of the budgetary assumptions made for receipts and expenditure for preparation of the BE for the year 2009-10 in the Finance Department and actuals thereagainst was conducted (June-August 2010) to examine the process and transparency in preparation of BE. It was noticed that the budgetary assumptions were not based on realistic grounds and in some cases, were made by ignoring the proposals of concerned departments:

- i) The statement of fiscal policy and disclosure under the Fiscal Responsibility and Budget Management (FRBM) Act, 2005, laid by the Government with the BE for 2008-09 and 2009-10 indicates overall growth at the rate of 17.9 and 14.7 *per cent* at current prices during 2008-09 and 2009-10 respectively. The reduction in the growth rate from 17.9 *per cent* in 2008-09 to 14.7 *per cent* in 2009-10 was mainly under the manufacturing and tertiary sectors, although there was increase in the growth rate under the agriculture sector. The impact of slow growth in GSDP was not worked out to arrive at the actual effect of recession in the economy in the BE.
- ii) Non-Plan Revenue Receipts (NPRR) (₹ 20,521.58 crore) projected in the BE 2009-10 constituted only 0.39 *per cent* growth over the

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- BE 2008-09 (₹ 20,441.38 crore) against the assumed growth of 14.73 *per cent*.
- iii) The State's own tax revenue was assumed to grow at 1.96 *per cent* (₹ 14,646.50 crore) over the approved Plan 2008-09 (₹ 14,365.32 crore) whereas the actual receipts (₹ 13,219.50 crore) were 7.97 *per cent* less than the approved Plan of 2008-09.
- iv) Value Added Tax was assumed to grow at 16.53 *per cent* during 2009-10 over the approved Plan of 2008-09 (₹ 8,385 crore) but the actual receipt (₹ 7,907.22 crore) decreased by 5.70 *per cent* in 2009-10.
- v) The State's Non Tax Revenue projected at ₹ 3,610.01 crore registered a decrease of 11.50 *per cent* over BE 2008-09 (₹ 4,079.30 crore). The actual receipt of ₹ 2,741.40 crore was 32.80 *per cent* less than the approved Plan of 2008-09 (₹ 4,079.30 crore).
- vi) Non-tax revenue under the receipt head '0217 Urban Development' was estimated at ₹ 1,200 crore against the proposal of ₹ 350 crore from the concerned department in view of the recession in the real estate market. However, the actual receipt (₹ 133.70 crore) was only 11 *per cent* of the projections. Thus, the impact of recession in the real estate market was underestimated at the time of forecasting the budget estimate for 2009-10.
- vii) Projection of ₹ 425 crore under '0042-Passenger and Goods Tax' was made without keeping in view the decreasing trends during 2008-09. The actual receipt of ₹ 391.45 crore during 2009-10 resulted in higher estimation by ₹ 33.55 crore.
- viii) Provision of ₹ 130 crore under the head "0043-Taxes and Duties on Electricity" was made by ignoring the past trends (₹ 107 crore in 2008-09) and recommendations from the concerned department (₹ 120 crore). Against this, the actual collection was ₹ 119.59 crore, resulting in higher estimation by ₹ 10.41 crore.
- ix) The share of Central taxes was assumed at the level of BE 2008-09 (₹ 1,686.76 crore) but was projected at ₹ 1,921.72 crore in BE in 2009-10 which was higher by 13.93 *per cent*. Actual receipt of ₹ 1,774.47 crore during the year was 5.20 *per cent* higher than the approved Plan of 2008-09.
- x) Projected growth of 23.06 *per cent* over the approved Plan of 2008-09 (₹ 16,500.60 crore) in NPRES was not realistic as the actual expenditure (₹ 19,542.62 crore) during 2009-10 was only 18.44 *per cent* higher than the projection of the approved Plan of 2008-09.

### 1.1.2.3 Shortcomings in Plan estimates

The Plan expenditure during 2009-10 assessed at ₹ 10,000 crore, was revised (January 2010) to ₹ 10,400 crore, against which the actual expenditure was ₹ 9,624.44 crore, which was less than the original estimates. Variations were due to:

- i) Seventy-nine Plan schemes under different sectors included in the approved Plan of 2009-10 with an outlay of ₹ 524.21 crore were withdrawn in the revised estimates (RE) (**Appendix 1.7**).
- ii) Provision of ₹ 246.84 crore made for 35 Plan schemes in the original estimates was reduced to ₹ 147.74 crore in the revised outlay but no expenditure was incurred against the provisions under these schemes (**Appendix 1.8**).
- iii) Twenty-seven new Plan schemes with provisions of ₹ 277.09 crore were included in the RE against which expenditure of ₹ 154.12 crore was incurred during the year (**Appendix 1.9**).
- iv) The provision of ₹ 54.64 crore approved for seven Plan schemes was increased to ₹ 58.89 crore in the RE against which expenditure of ₹ 43.74 crore was incurred. The expenditure was less than the original provisions and therefore, the revision was not need based (**Appendix 1.10**).
- v) An expenditure of ₹ 6.91 crore was incurred against five schemes without any provisions in the BE (**Appendix 1.11**).
- vi) In 41 schemes, an additional amount of ₹ 1,350.93 crore was sanctioned, after the approval of the annual Plan for ₹ 10,000 crore by the Planning Commission of India. The estimates were revised to ₹ 10,400 crore.

The Director, Economic and Statistical Analysis (DESA) stated (September 2010) that the withdrawal of funds, reduction in provisions, additions of new schemes, incurring expenditure without provisions, etc. was due to non-implementation of schemes, surrender of budget by respective departments, transfer of funds to other schemes, non-approval of projects/schemes, economy measures, non-opening of heads of accounts, late receipts of demands, delay in approval of action plan, less receipt of Central grant, etc.

- vii) The Government, in contravention of the guidelines of the Planning Commission of India converted (December 2009) two schemes<sup>4</sup> of the Co-operation department with a total outlay of ₹ 107 crore from Non-Plan to Plan during 2009-10 to enhance the outlay of agriculture and allied activities. The schemes were converted only to achieve the base line expenditure of 3.77 per cent during 2009-10 under the agriculture and allied sectors for getting Central assistance for 2010-11 under the flagship scheme *Rashtriya Krishi Vikas Yojana* (RKVY) in the Cooperation Department (Major head-“2401- Crop Husbandry”).

DESA justifying (July 2010) the conversion of Non-Plan schemes into Plan schemes stated that the outlay under Agriculture and Allied sector was increased during the year 2009-10 to make the State eligible to assess funds from GOI under RKVY. However, the fact remains that the conversion of Non-Plan schemes to Plan was done in contravention of the guidelines issued by the Planning Commission of India on classification of expenditure.

## 1.2 Resources of the State

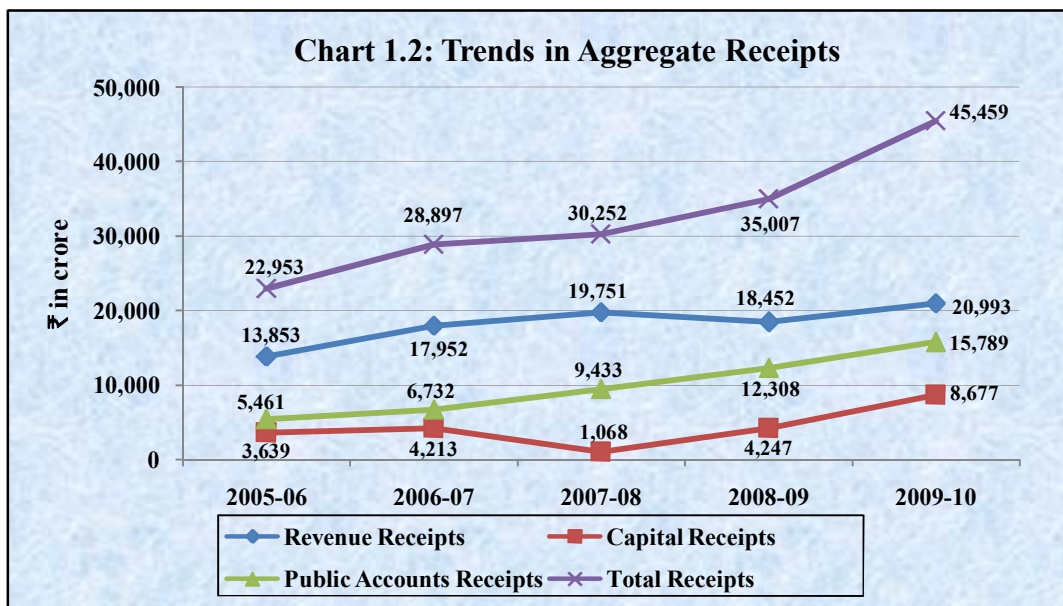
### 1.2.1 Resources of the State as per Finance Accounts 2009-10

Revenue<sup>5</sup> and capital<sup>6</sup> are the two streams of receipts that constitute the resources of the Government. **Table 1.1** presents the receipts and disbursements of the Government during 2009-10 as recorded in Finance Accounts 2009-10 while **Chart 1.2** depicts the trends of various components of the receipts of the Government during 2005-10. **Chart 1.3** depicts the composition of resources of the Government during 2009-10.

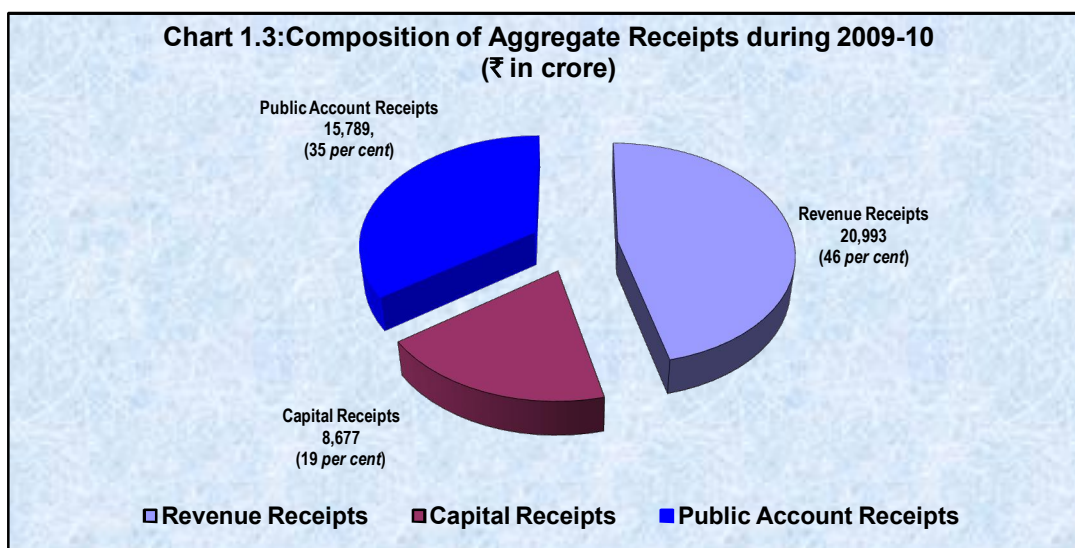
<sup>4</sup> i) Loan to co-operative sugar mills, with outlay of ₹ 80 crore.  
ii) Scheme for rebate on interest on co-operative loans, with financial outlay of ₹ 27 crore.

<sup>5</sup> Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.

<sup>6</sup> Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account.



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



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

The total receipts of the Government increased by ₹ 22,506 crore (98 per cent) from ₹ 22,953 crore in 2005-06 to ₹ 45,459 crore in 2009-10. Revenue receipts increased by ₹ 7,140 crore (52 per cent) from ₹ 13,853 crore in 2005-06 to ₹ 20,993 crore in 2009-10. Capital receipts which included recovery of loans and advances and public debt, increased by ₹ 5,038 crore (138 per cent) from ₹ 3,639 crore in 2005-06 to ₹ 8,677 crore in 2009-10. Public Account receipts also increased by ₹ 10,328 crore (189 per cent) from ₹ 5,461 crore in 2005-06 to ₹ 15,789 crore in 2009-10. The share of revenue receipts in the total receipts decreased from 60 per cent in 2005-06 to 46 per cent in 2009-10.



## Finances of the State Government

The share of Public Account amounts in the total receipts increased from 24 per cent in 2005-06 to 35 per cent in 2009-10 whereas the share of capital receipts including debt increased from 16 per cent in 2005-06 to 19 per cent in 2009-10.

### 1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to State implementing agencies<sup>7</sup> for the implementation of various schemes/programmes in the social and economic sectors. As these funds are not routed through the State Budget/State Treasury System, the Annual Finance Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them are underestimated. To present a holistic picture on the availability of aggregate resources, funds directly transferred to State implementing agencies during 2008-09 and 2009-10 are presented in **Table 1.2**.

**Table-1.2: Funds transferred directly to State Implementing Agencies**

(₹ in crore)

Sr. No.	Programme/Scheme (Indicate Centre Share)	Implementing Agency in the State	Central Share	
			2008-09	2009-10
1.	Members of Parliament Local Area Development Scheme	District Rural Development Agency (DRDA)	28.60	9.39
2.	National Rural Employment Guarantee Scheme	DRDA	134.57	117.89
3.	Indira Awas Yojana	DRDA	50.33	52.26
4.	Swaranjayanti Gram Swarojgar Yojana	DRDA	23.51	24.71
5.	Desert Development Programme	DRDA	10.59	27.22
6.	Integrated Wasteland Development Programme	DRDA	4.28	3.84
7.	District Rural Development Agency (Administration)	DRDA	8.03	11.45
8.	Backward Region Grant Fund	DRDA	11.57	30.23
9.	Sarva Shiksha Abhiyan	Shiksha Sadan Society	204.52	273.07
10.	National Programme for Education of Girls at Elementary Level	Shiksha Sadan Society	0	2.45
11.	Kasturba Gandhi Bal Vidyalaya	KGBV	0.95	0.47
12.	National Rural Health Mission	Haryana State Health and Family Welfare Society	211.59	174.45
13.	National Horticulture Mission	NA	33.00	56.00
14.	Micro-Irrigation Scheme	NA	12.07	2.12
15.	Pradhan Mantri Gram Sarak Yojana	NA	272.02	283.72
16.	National Food Security Mission	NA	11.04	28.65
17.	Scheme for Central share support to State extension programme for extension reforms	NA	5.77	7.38
<b>Total</b>			<b>1,022.44</b>	<b>1,105.30</b>

(Source: Finance Account and Information supplied by concerned departments.)

<sup>7</sup> State implementing agencies include any organization/institution including non-governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State implementation society for *Sarva Shiksha Abhiyan*, State Health Mission, under National Rural Health Mission, etc.

**Table 1.2** shows that the funds transferred directly to the State implementing agencies (Central share) increased by eight *per cent* during 2009-10 (₹ 1,105.30 crore) over 2008-09 (₹ 1,022.44 crore). The increase was mainly under Backward Region Grant Fund: ₹ 18.66 crore (161 *per cent*), Desert Development Programme: ₹ 16.63 crore (157 *per cent*), National Food Security Mission: ₹ 17.61 crore (160 *per cent*), National Horticulture Mission: ₹ 23 crore (70 *per cent*) and Sarva Shiksha Abhiyan: ₹ 68.55 crore (34 *per cent*). However, the transfer of funds decreased by ₹ 16.68 crore (12 *per cent*) under the National Rural Employment Guarantee Scheme (NREGA), ₹ 19.21 crore (67 *per cent*) under the Member of Parliament Local Area Development scheme, ₹ 37.14 crore (18 *per cent*) under the National Rural Health Mission and ₹ 9.95 crore (82 *per cent*) under the Micro-Irrigation scheme.

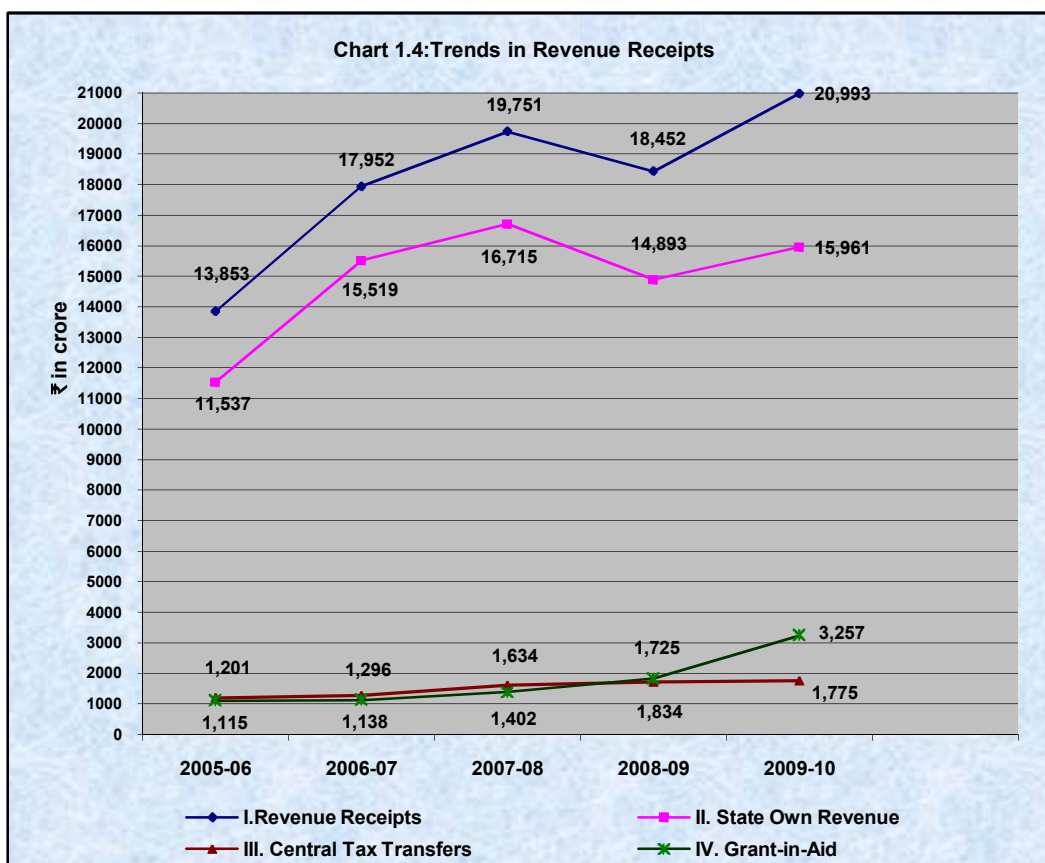
As the funds are not routed through the Government accounts, the direct transfer of funds from the GOI to the State implementing agencies runs the risk of oversight of maintenance of accounts and utilisation of funds by these agencies. In the absence of uniform accounting practices followed by all these agencies, proper documentation and timely reporting about the status of expenditure by these implementing agencies was not in place.

### 1.3 Revenue Receipts

**Statement 11** of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2005-10 are presented in **Appendix 1.4** and also depicted in **Charts 1.4 and 1.5** respectively.

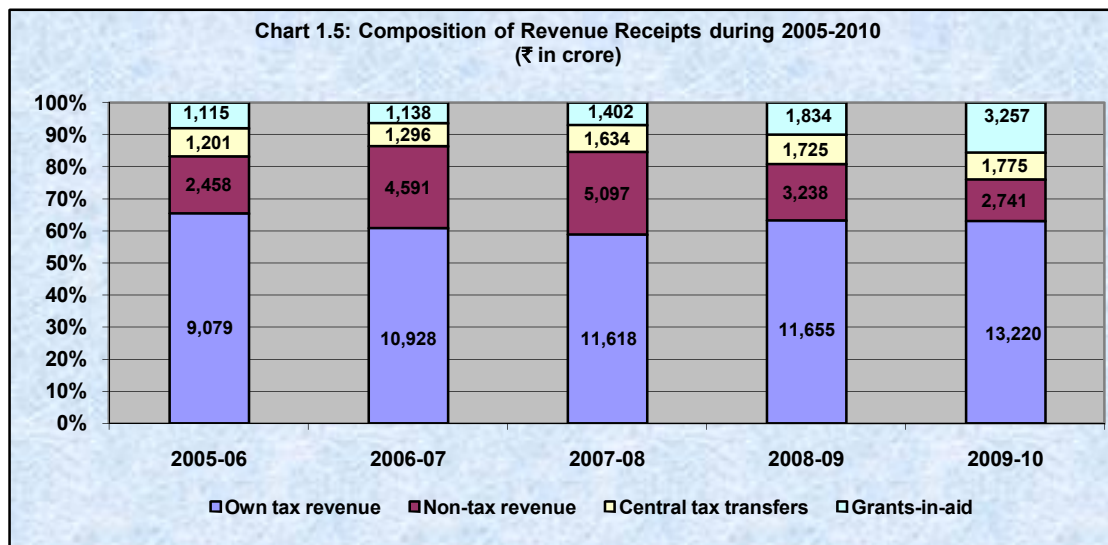


## Finances of the State Government



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

The Revenue receipts of the State increased by ₹ 2,541 crore (14 per cent) from ₹ 18,452 crore in 2008-09 to ₹ 20,993 crore in 2009-10. Its own tax revenue increased by ₹ 1,565 crore (13 per cent) from ₹ 11,655 crore in 2008-09 to ₹ 13,220 crore in 2009-10. The increase was mainly under taxes on sales, trade, etc. (₹ 877 crore) and State excise (₹ 640 crore). Non-tax revenue decreased by ₹ 497 crore (15 per cent) from ₹ 3,238 crore in 2008-09 to ₹ 2,741 crore 2009-10. The increase of ₹ 50 crore in Central transfers was mainly under corporation tax (₹ 165 crore), tax on income, etc. (₹ 52 crore) offset by a decrease in customs duties (₹ 81 crore) and Union excise duties (₹ 88 crore). The grants-in-aid from GOI, which constituted 16 per cent of the revenue receipts in the current year, increased from ₹ 1,834 crore in 2008-09 to ₹ 3,257 crore. The increase of ₹ 1,423 crore was under Centrally sponsored schemes (₹ 140 crore), Non-Plan grants (₹ 1,094 crore) and State Plan schemes (₹ 189 crore).



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

The trends in revenue receipts relative to the GSDP at current prices are presented in **Table 1.3**.

**Table 1.3: Trends in Revenue Receipts relative to GSDP**

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Revenue receipts (RR) (₹ in crore)</b>	<b>13,853</b>	<b>17,952</b>	<b>19,751</b>	<b>18,452</b>	<b>20,993</b>
Rate of growth of RR ( <i>per cent</i> )	24.25	29.58	10.02	(-) 6.58	13.77
R R/GSDP ( <i>per cent</i> )	13.02	13.78	12.81	10.11	10.02
<b>Buoyancy ratios<sup>8</sup></b>					
Revenue buoyancy with reference to GSDP	1.767	1.320	0.544	(-) 0.358	0.934
State's Own Tax Buoyancy with reference to GSDP	1.605	0.909	0.343	0.017	0.911

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

The growth of revenue receipts which indicated decreasing trends declined from 24.25 *per cent* in 2005-06 to 13.77 *per cent* in 2009-10. The percentage ratio of revenue receipts to GSDP decreased from 13.02 in 2005-06 to 10.02 in 2009-10. The revenue buoyancy with reference to the GSDP also decreased from 1.767 in 2005-06 to 0.934 in 2009-10. The State's own tax buoyancy with reference to GSDP decreased from 1.605 in 2005-06 to 0.911 in 2009-10. The potential for increasing the buoyancy of the State's own tax revenue needs to be explored.

<sup>8</sup> Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one *per cent*.

## Finances of the State Government

### 1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of Central tax receipts, Central assistance for Plan schemes, etc., the State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts vis-à-vis expenditure incurred on their collection and the percentage of such expenditure to the gross collection during the year 2005-06 to 2009-10 along with the respective all-India average are presented in **Appendix 1.12**.

#### Tax Revenue

The tax revenue increased by 13 *per cent* during 2009-10 (₹ 13,220 crore) over the previous year (₹ 11,655 crore). The revenue from taxes on sales, trade, etc. comprised the major share of tax revenue (68 *per cent*) and the same increased by 11 *per cent* over the previous year. The value added tax (VAT) introduced in April 2003 had enhanced the revenue buoyancy of the taxes on sales, trade, etc. and generated a higher collection of ₹ 878 crore during 2009-10. Receipts under stamps and registration decreased by 2.41 *per cent* from ₹ 1,326 crore in 2008-09 to ₹ 1,294 crore in 2009-10. Other components of tax revenue exhibited relative stability with insignificant increases and decreases during the year. It is important to note that the State's own tax revenue was less than the assessment made by TFC (₹ 14,794 crore) as well as the projections made by the Government in its FCP (₹ 13,700 crore) and MTFPS (₹ 14,646 crore).

The expenditure on collection of tax revenue during 2005-10 ranged between 0.66 and 0.87 *per cent* for taxes on sales, trades etc., 2.34 and 4.08 *per cent* for taxes on vehicles, 0.94 and 1.30 *per cent* for State excise, 0.42 and 1.23 *per cent* for stamp duty and registration fees and 0.30 and 0.95 *per cent* for taxes on goods and passengers.

#### Non-tax Revenue

During the period from 2000-01 to 2008-09, the compound annual growth rate of non-tax revenue in Haryana (10.67 *per cent*) was lower than the growth rate of other General Category States (12.08 *per cent*) which further decreased to 7.42 *per cent* (for the period 2000-01 to 2009-10) (**Appendix 1.1**). Non-tax revenue which included debt relief of ₹ 96.67 crore from GOI on repayment of the consolidated loan under DCRF, constituted 13 *per cent* of the total revenue receipts during 2009-10 exhibiting a significant decrease of ₹ 497 crore (15 *per cent*) over the previous year. The decrease in non-tax revenue was mainly on account of a decrease of ₹ 751 crore in receipts under the major head 'Urban

Development'. The expenditure incurred on the collection of non-tax revenue was much higher than the expenditure incurred for collection of tax revenue. However, non-tax revenue at ₹ 2,741 crore during 2009-10 exceeded the projections made by TFC (₹ 2,372 crore) and by the Government in the FCP (₹ 2,300 crore). It was less by ₹ 859 crore (24 *per cent*) than the projection made by the Government in its MTFPS (₹ 3,600 crore).

### 1.3.2 Loss of Revenue due to evasion of Taxes and Refunds

Out of 21,917<sup>9</sup> cases of evasion of taxes (20,907 cases were detected during 2009-10 and 1,010 cases during earlier periods), assessments/investigations were completed in 18,707 cases and additional demand of ₹ 17.22 crore including penalty had been raised by the Excise and Taxation Department.

Refunds of ₹ 158.62 crore were made to 2,659 claimants, against outstanding amounts totalling ₹ 439.52 crore in 3,118 cases by the Excise and Taxation, Power and Urban Development Departments during 2009-10. Of the 459 balance cases involving refunds of ₹ 280.90 crore, 99 *per cent* cases of refund pertained to the excise and taxation department and one *per cent* cases (involving one *per cent* of the total amount) related to the Power and Urban Development departments.

### 1.3.3 Revenue Arrears

The arrears of revenue increased by 126 *per cent* from ₹ 1,432 crore in 2005-06 to ₹ 3,232 crore<sup>10</sup> in 2009-10. Of these, ₹ 832 crore (26 *per cent*) was outstanding for a period of more than five years. The arrears were mainly on account of taxes on sales, trade, etc.: ₹ 2,724 crore, tax on entry of goods into local areas: ₹ 188 crore, taxes and duties on electricity: ₹ 114 crore, State excise: ₹ 85 crore and taxes on goods and passengers: ₹ 65 crore. As is evident from the above data, taxes on sales, trade, etc. constituted 84 *per cent* of the total arrears. Demands amounting to ₹ 589 crore could not be realised due to stays granted by the High Court, judicial and non-judicial authorities. Collection of arrears of revenue needs immediate attention along with effective measures for their realisation in a time-bound manner.

<sup>9</sup> Figures are as per Audit Report (Revenue Receipts).

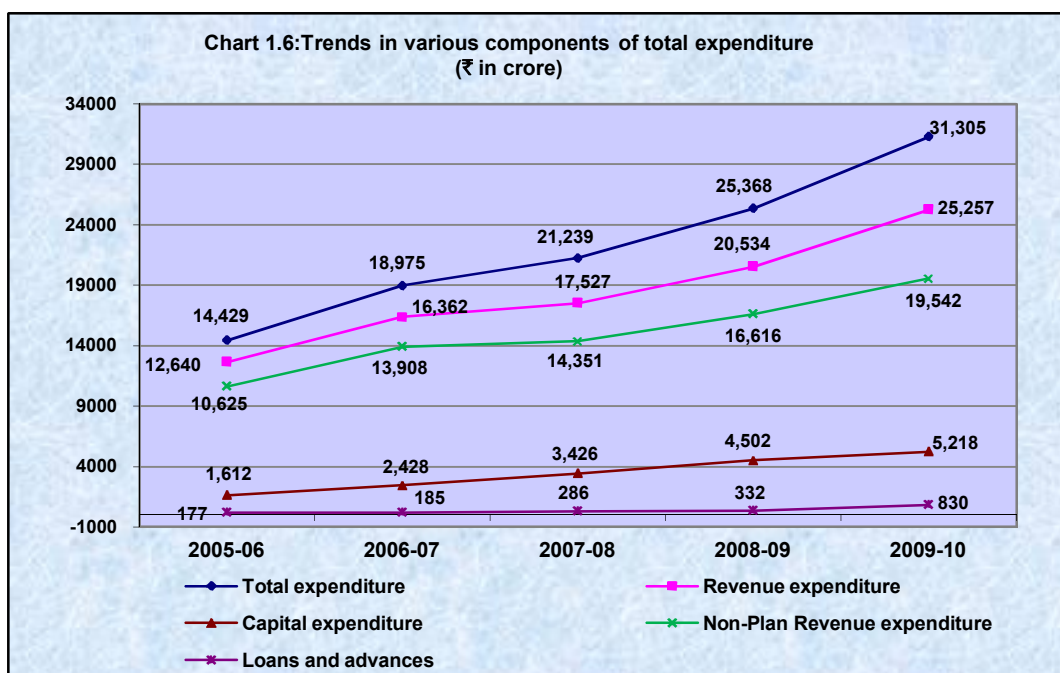
<sup>10</sup> Figures are as per Audit Report (Revenue Receipts).

### 1.4 Application of Resources

Analysis of the allocation of expenditure at the State Government's level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sectors.

#### 1.4.1 Growth and Composition of Expenditure

Trends observed in total expenditure over a period of five years (2005-2010) are shown in **Chart 1.6** and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.7 and 1.8** respectively. **Table 1.4** presents the growth of capital expenditure over five years (2005-10):



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

**Table 1.4: Growth of Capital Expenditure**

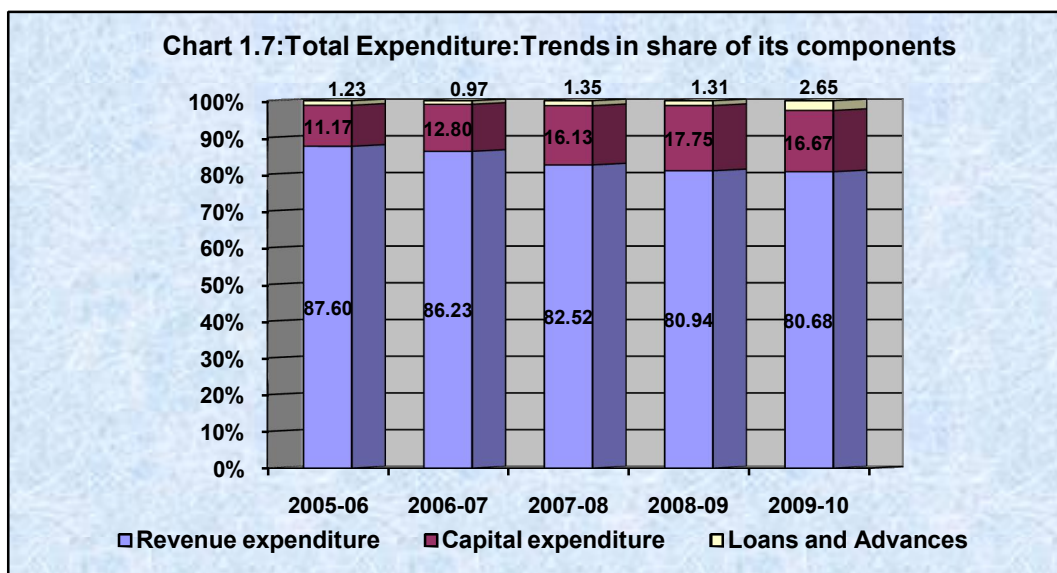
	(₹ in crore)				
	2005-06	2006-07	2007-08	2008-09	2009-10
Capital expenditure	1,612	24,28	3,426	4,502	5,218
Growth rate (per cent)	80	51	41	31	16
Percentage of total expenditure	11.17	12.80	16.13	17.75	16.67

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



The trends in various components of expenditure during the last five years vis-à-vis the total expenditure during the period increased by ₹ 16,876 crore (117 per cent) from ₹ 14,429 crore in 2005-06 to ₹ 31,305 crore in 2009-10. Of this, revenue expenditure increased by ₹ 12,617 crore (almost 100 per cent) from ₹ 12,640 crore in 2005-06 to ₹ 25,257 crore in 2009-10. Capital expenditure increased by ₹ 3,606 crore (224 per cent) from ₹ 1612 crore in 2005-06 to ₹ 5,218 crore in 2009-10. Compound annual growth rate of capital expenditure (15.26 per cent) of Haryana for 2000-01 to 2008-09 was less than that of other General Category States (21.41 per cent) during the same period (**Appendix 1.1**). Disbursement of loans and advances also increased by ₹ 653 crore (369 per cent) from ₹ 177 crore in 2005-06 to ₹ 830 crore in 2009-10. However, the share of NPRE in total expenditure decreased from 74 per cent in 2005-06 to 62 per cent in 2009-10.

The total expenditure during 2009-10, i.e. ₹ 31,305 crore increased by ₹ 5,937 crore (23 per cent) over the previous year. Of the total increase, revenue expenditure contributed ₹ 4,723 crore (80 per cent) while capital expenditure accounted for ₹ 716 crore (12 per cent). The remaining amount of ₹ 498 crore (eight per cent) was contributed by loans and advances. The bifurcation of total expenditure into Plan and Non-Plan expenditure revealed that the share of Plan and Non-Plan expenditure was 34 and 66 per cent respectively.

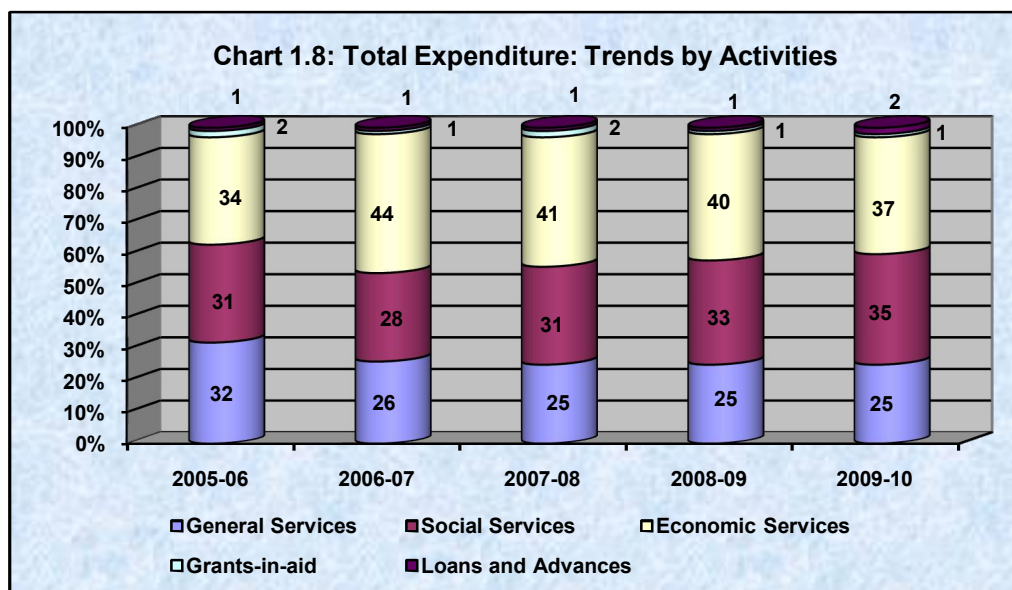


(Source: State Finance Accounts of the respective years.)

The share of revenue expenditure in total expenditure decreased from 87.60 per cent in 2005-06 to 80.68 per cent in 2009-10, whereas the share of capital expenditure in total expenditure increased from 11.17 per cent in 2005-06 to 16.67 per cent in 2009-10. The share of loans and advances

## Finances of the State Government

disbursed increased from 1.23 *per cent* in 2005-06 to 2.65 *per cent* in 2009-10. The ratio of NPRE to GSDP increased from 9.10 *per cent* to 9.32 *per cent* and NPRE to total expenditure decreased from 65.50 *per cent* to 62.42 *per cent* over 2008-09.



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

The movement of relative shares of various components of expenditure indicated that while the share of general services including interest payment declined from 32 *per cent* in 2005-06 to 25 *per cent* in 2009-10, the share of economic services increased from 34 *per cent* in 2005-06 to 37 *per cent* in 2009-10, mainly due to the steep increase in expenditure on power projects. Although the combined share of social and economic services which represented development expenditure increased from 65 *per cent* in 2005-06 to 72 *per cent* in 2009-10, there was no substantial increase in 2009-10 from its level in 2008-09. The share of loans and advances remained almost constant during 2005-10.

Revenue expenditure of the State consistently increased at an average rate of 20 *per cent* from ₹ 12,640 crore in 2005-06 to ₹ 25,257 crore in 2009-10. The increase of ₹ 4,723 crore (23 *per cent*) during 2009-10 over the previous year was mainly due to increase in expenditure on general education (₹ 1379 crore), social security and welfare (₹ 846 crore), pension and other retirement benefits (₹ 776 crore), interest payments (₹ 398 crore) and police (₹ 325 crore). The breakup of revenue expenditure into NPRE and Plan Revenue Expenditure (PRE) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 4,723 crore comprised ₹ 2,926 crore and ₹ 1797 crore in NPRE and PRE respectively.



The NPRE in 2009-10 at ₹ 19,542 crore was higher than the normative assessment of TFC (₹ 11,374 crore) and the projection of the Government made in its FCP (₹ 15,930 crore) but lower than the projection made in MTFPS (₹ 20,201 crore).

### 1.4.2 Committed Expenditure

The committed expenditure of the Government on its revenue account mainly consists of interest payments and expenditure on salaries and wages, pensions and subsidies. The trends of expenditure on these components during 2005-10 are presented in **Table 1.5** and **Chart 1.9**.

**Table 1.5: Components of committed expenditure**

(₹ in crore)

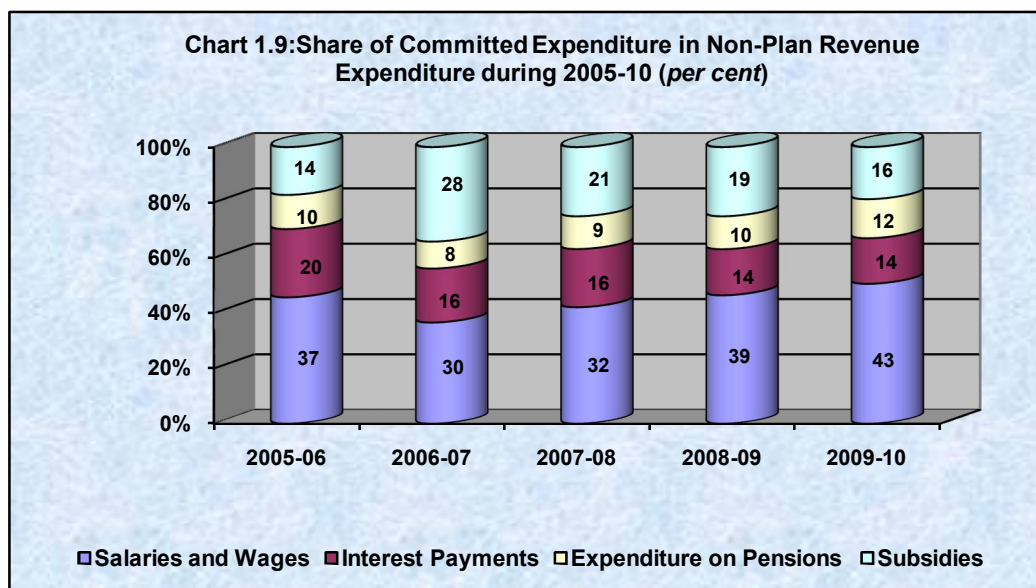
Component of committed expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget estimates	Actuals
Salaries and wages, of which	3,894 (28)	4,126 (23)	4,566 (23)	6,546 (35)	9,348 (42)	8,440*
Non-Plan Head	3,584	3,784	4,292	6,069	8,750	7,746
Plan Head **	310	342	274	477	598	694
Interest Payments	2,100 (15)	2,265 (13)	2,346 (12)	2,339 (13)	3,001 (13)	2,737 (13)
Expenditure of pension	1,033 (7)	1,173 (7)	1,298 (7)	1,614 (9)	2,190 (10)	2,390 (11)
Subsidies	1,466 (11)	3,852 (21)	3,057 (15)	3,190 (17)	3,056 (14)	3,089 (15)
<b>Total</b>	<b>8,493</b>	<b>11,416</b>	<b>11,267</b>	<b>13,689</b>	<b>17,595</b>	<b>16,656</b>

(Source: State Finance Accounts of the respective years and information supplied by A.G (A&E).)

Note: Figures in parentheses indicate a percentage to revenue receipts.

\* Includes wages of ₹ (-) 23.10 crore.

\*\* Plan Head also includes the salaries and wages paid under Centrally sponsored schemes.



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

## Finances of the State Government

### Salaries and wages

During 2000-01 to 2008-09, the compound annual growth rate of expenditure on salaries and wages in Haryana (11.63 *per cent*) was higher than that of other General Category States (9.37 *per cent*). This growth rate for Haryana further increased (13.50 *per cent*) for the period 2000-01 to 2009-10 (**Appendix 1.1**). The expenditure on salaries and wages increased by 117 *per cent* from ₹ 3,894 crore in 2005-06 to ₹ 8,440 crore in 2009-10. Actual salary expenditure at ₹ 8,440 crore in 2009-10 was, however, higher than the projections in the State's own FCP (₹ 5,080 crore) and within the projections made in MTFPS of the Government (₹ 8,820 crore). The percentage of the salary bill, net of interest payments and pension to revenue expenditure was 38 *per cent*, which was higher than the norm of 35 *per cent* envisaged by the TFC.

### Interest payments

Interest payments increased by 30 *per cent* from ₹ 2100 crore in 2005-06 to ₹ 2,737 crore in 2009-10. During 2009-10, there was an increase of ₹ 398 crore (17 *per cent*) over the previous year. The percentage of interest payments to revenue receipts decreased from 15 *per cent* in 2005-06 to 13 *per cent* in 2009-10. Interest payments were within the medium-term target of 15 *per cent* of revenue receipts to be achieved by 2009-10 as envisaged by TFC. Interest payments (₹ 2,737 crore) during 2009-10 were also within the projections made by the State in its FCP (₹ 2,840 crore) and the projections in the MTFPS (₹ 2,947 crore) for the year 2009-10.

### Pension payments

During 2000-01 to 2008-09, the compound annual growth rate of expenditure on pension in Haryana (13.87 *per cent*) was higher than that of other General Category States (12.03 *per cent*). This growth rate for Haryana further increased (17.24 *per cent*) for the period 2000-01 to 2009-10 (**Appendix 1.1**). Pension payments increased by ₹ 1,357 crore (131 *per cent*) from ₹ 1,033 crore in 2005-06 to ₹ 2,390 crore in 2009-10 but its percentage to revenue receipts increased from seven in 2005-06 to 11 in 2009-10. The expenditure on pension payments (₹ 2,390 crore) in 2009-10 was higher by 70 *per cent*, 52 *per cent* and nine *per cent* than the projections made by TFC and the Government in FCP and MTFPS respectively. To meet the increasing pension liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

### Total expenditure

The total expenditure (₹ 13,567 crore) on salary, interest and pension payments was higher by ₹ 4,002 crore (42 *per cent*) than the projections

by the Government in FCP (₹ 9,565 crore) and consumed 64.63 per cent of the revenue receipts against 50.52 per cent projections in the FCP.

### Subsidies

Payment of subsidies increased by ₹ 1,623 crore (111 per cent) from ₹ 1,466 crore in 2005-06 to ₹ 3,089 crore in 2009-10 which constituted 10 per cent of the total expenditure and consumed 15 per cent of the revenue receipts. Out of the total subsidies of ₹ 3,089 crore, ₹ 2,780 crore (90 per cent) were for the power and energy sectors, the bulk of which were for rural electrification (₹ 2,771 crore). The actual total subsidy to the power and energy sector was 151 per cent (₹ 2,780 crore) of the projection (₹ 1,840 crore) in the State's own FCP. The general subsidy at ₹ 309 crore was also 258 per cent of the projection (₹ 120 crore) in the FCP for 2009-10.

#### 1.4.3 Financial Assistance by State Government to local bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and other institutions during the period 2005-06 to 2009-10 is given in **Table 1.6**.

**Table 1.6: Financial assistance to local bodies, etc.**

	2005-06	2006-07	2007-08	2008-09	2009-10		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	244.06	247.53	459.65	538.49	775.01	446.03	(-) 42
Municipal Corporations and Municipalities	Nil	125.63	103.22	464.45	306.24	306.24	-
Zila Parishads and Other Panchayati Raj Institutions	73.12	135.02	93.88	412.16	405.79	366.26	(-) 10
Development Agencies	303.31	231.93	520.33	268.75	380.98	333.48	(-) 12
Hospitals and other Charitable Institutions	25.28	20.32	49.46	46.80	145.41	125.79	(-) 13
Other Institutions	196.29	161.51	345.05	322.72	300.13	368.89	(+) 23
<b>Total</b>	<b>842.06</b>	<b>921.94</b>	<b>1,571.59</b>	<b>2,053.37</b>	<b>2,213.56</b>	<b>1,946.69</b>	<b>(-) 54</b>
<b>Assistance as percentage of RE</b>	<b>7</b>	<b>6</b>	<b>9</b>	<b>10</b>		<b>8</b>	

(Source: Information supplied by Accountant General (Accounts and Entitlement).)

Financial assistance to local bodies and other institutions increased from ₹ 842.06 crore in 2005-06 to ₹ 1,946.69 crore, constituting eight per cent of the revenue expenditure during 2009-10. An analysis of the above table reveals that during 2009-10, the financial assistance decreased to ₹ 1,946.69 crore from ₹ 2,053.37 crore in 2008-09. The decrease of ₹ 106.68 crore (five per cent) over the previous year was mainly due to less assistance to educational institutions (₹ 92.46 crore), municipal corporations and municipal committees (₹ 158.21 crore), Zila Parishads and other panchayati raj institutions (₹ 45.90 crore). The assistance to development agencies, hospitals and other charitable institutions and other institutions increased by ₹ 64.73 crore, ₹ 78.99 crore and ₹ 46.17

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crore respectively. Against the estimated provision of ₹ 2,213.56 crore, financial assistance of only ₹ 1,946.69 crore was released. The decrease in the actual release vis-à-vis the BE to educational institutions, development agencies, *Zila Parishads*, hospitals and other charitable institutions, etc., ranged between 10 and 42 *per cent*. However, the actual release to other institutions was more than the BE by 23 *per cent*, mainly under non-conventional sources of energy, social and economic services and compensation and assignments to local bodies and *panchayati raj* institutions. Actual release of ₹ 672.50 crore to local bodies was 17 times more than the projection of TFC (₹ 40.98 crore).

### 1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure and use and effectiveness (assessment of outlay-outcome relationships for selected services).

#### 1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector, if it is below the respective national average. **Table 1.7** analyses the fiscal priority and fiscal capacity of the Government with regard to development expenditure, social sector expenditure and capital expenditure during 2009-10.

**Table-1.7: Fiscal Priority and Fiscal Capacity of the State in 2005-06 and 2009-10**

Fiscal Priority of the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/AE
General Category States Average* (Ratio) 2005-06	17.58	61.39	30.91	13.92	15.02	4.06
Haryana's Average (Ratio) 2005-06	13.56	64.97	30.73	11.17	13.81	3.24
General Category States Average* (Ratio) 2009-10	18.18	66.11	35.76	14.85	16.18	4.29
Haryana Average (Ratio)* 2009-10	14.94	73.80	36.38	16.67	16.99	3.50

\* As per cent of GSDP  
 AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure.  
 # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.  
 Source for GSDP: Information was collected from the State's Directorate of Economics and Statistics.

**Table 1.7** shows the comparison of fiscal priorities given to different categories of expenditure of the State in 2005-06 (the first year of award period of TFC) and the current year i.e. 2009-10 (terminal year of the TFC's award period).

### Fiscal Priority:

- AE as a ratio of GSDP in both 2005-06 and 2009-10 (13.56 and 14.94 *per cent*) was lower in the case of Haryana as compared to other General Category States (17.58 and 18.18 *per cent*).
- Government gave adequate fiscal priority to DE in 2005-06 and 2009-10, as its ratio (64.97 and 73.80 *per cent*) to AE was higher than the average ratio (61.39 and 66.11 *per cent*) of other General Category States.
- The ratio of SSE (30.73 *per cent*) in AE in 2005-06 was lower than the ratio (30.91 *per cent*) in other General Category States, but the Government gave due priority to this sector in 2009-10 as its ratio in AE (36.38 *per cent*) was higher than the ratio (35.76 *per cent*) of other General Category States.
- The ratio of CE to AE (11.17 *per cent*) in 2005-06 was lower than the ratio of other General Category States (13.92 *per cent*). However, during 2009-10, this ratio (16.67 *per cent*) was higher than the ratio (14.85 *per cent*) of other General Category States.
- The ratio of education expenditure to AE increased from 13.81 *per cent* in 2005-06 to 16.99 *per cent* in 2009-10 and was higher than the ratio of other General Category States (16.18 *per cent*).
- The ratio of expenditure on health to AE (3.24 and 3.50 *per cent*) in 2005-06 and 2009-10 was less than the ratio of other General Category States (4.06 and 4.29 *per cent*). Greater fiscal priority may be given to health by the Government.

### 1.5.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods<sup>11</sup>.

<sup>11</sup> *Core public goods* are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution-free air and other environmental goods, road infrastructure etc.

*Merit goods* are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, provision of basic education to all, drinking water, sanitation, etc.

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Apart from improving the allocation towards development expenditure<sup>12</sup>, particularly in view of the fiscal space being created on account of the decline in expenditure on debt servicing in the recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. **Table 1.8** presents the trends in development expenditure<sup>13</sup> relative to the aggregate expenditure of the State during the period 2005-06 to 2009-10. **Chart 1.10** presents component-wise development expenditure during 2005-10. **Table 1.9** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

**Table 1.8: Development expenditure**

(₹ in crore)

Component of committed expenditure	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget Estimate	Actuals
<b>Development expenditure (a to c)</b>	<b>9,375 (65)</b>	<b>13,615 (72)</b>	<b>15,346 (72)</b>	<b>18,743 (74)</b>	<b>22,934 (73)</b>	<b>23,103 (74)</b>
a. Development revenue expenditure	7,810 (54)	11,242 (59)	11,961 (56)	14,294 (56)	17,855 (57)	17,432 (56)
b. Development capital expenditure	1,530 (11)	2,338 (12)	3,255 (15)	4,307 (17)	3,857 (12)	5,031 (16)
c. Development loans and Advances	35 (0.24)	35 (0.18)	130 (0.61)	142 (0.56)	1,222 (4)	640 (2)

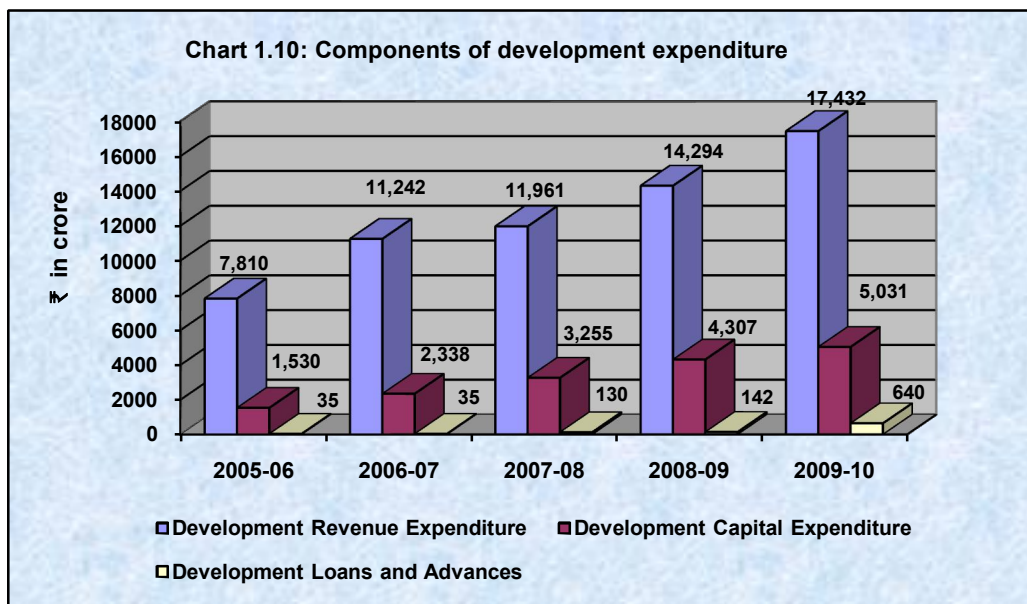
(Source: State Finance Accounts of the respective years.)

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

<sup>12</sup> The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

<sup>13</sup> Development expenditure is defined as total expenditure made on Social and Economic Services.





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

Development expenditure increased by ₹ 13,728 crore (146 per cent) from ₹ 9,375 crore in 2005-06 to ₹ 23,103 crore in 2009-10. This expenditure, which constituted 74 per cent of the total expenditure increased by ₹ 4,360 crore (23 per cent) from ₹ 18,743 crore in 2008-09 to ₹ 23,103 crore in 2009-10. Revenue expenditure constituted 75 per cent of development expenditure whereas the share of capital expenditure including loans and advances was only 25 per cent. This expenditure also exceeded its budget estimates by ₹ 169 crore. Against the provision of ₹ 22,934 crore, the actual expenditure was ₹ 23,103 crore.

**Table 1.9 Efficiency of expenditure use in selected Social and Economic Services**  
(₹ in crore)

Social/economic infrastructure	2008-09			2009-10		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M		S&W	O&M
<b>Social Services (SS)</b>						
Education, Sports, Art and Culture	0.023	66.95	0.01-	0.021	68.00	0.02
Health and Family Welfare	0.057	75.24	-	0.068	76.38	0.03
Water Supply, Sanitation, Housing and Urban Development	0.422	26.30	8.96	0.413	35.41	7.13
<b>Total (SS)</b>	<b>0.133</b>	<b>50.02</b>	<b>1.46</b>	<b>0.116</b>	<b>64.60</b>	<b>1.08</b>
<b>Economic Services (ES)</b>						
Agriculture and Allied Activities	0.369	48.51	1.22	0.478	50.94	1.55
Irrigation and Flood Control	0.518	45.98	12.66	0.462	22.28	13.77
Power and Energy	0.221	0.03	-	0.244	0.06	-
Transport	0.408	30.19	26.85	0.475	36.85	27.22
<b>Total (ES)</b>	<b>0.312</b>	<b>18.82</b>	<b>6.41</b>	<b>0.385</b>	<b>20.97</b>	<b>8.62</b>
<b>Total (SS + ES)</b>	<b>0.232</b>	<b>34.67</b>	<b>3.89</b>	<b>0.264</b>	<b>44.51</b>	<b>4.56</b>

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

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



## Finances of the State Government

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The ratio of capital expenditure on social services with reference to the total expenditure decreased from 0.133 in 2008-09 to 0.116 in 2009-10, whereas the ratio of capital expenditure on economic services increased from 0.312 in 2008-09 to 0.385 in 2009-10.

The share of expenditure on salaries and wages increased from 50.02 *per cent* in 2008-09 to 64.60 *per cent* in 2009-10. The share of expenditure on O & M decreased from 1.46 *per cent* in 2008-09 to 1.08 *per cent* in 2009-10. Under economic services, the share of salaries and wages and operation and maintenance expenditure increased from 18.82 *per cent* and 6.41 *per cent* in 2008-09 to 20.97 *per cent* and 8.62 *per cent* respectively in 2009-10. Under social services and economic services combined, the expenditure on salaries and wages increased from 34.67 *per cent* in 2008-09 to 44.51 *per cent* in 2009-10.

### 1.5.3 Flagship schemes: Position of expenditure

The Government of India has identified 27 Central sector and additional Central assistance linked schemes as flagship schemes depending on their expected impact on the social and economic development of the nation. The following amounts were released for the schemes by the Central Government, Ministries to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2009-10.

**Table 1.10: Expenditure vis-à-vis availability of funds under flagship schemes implemented in Haryana**

(₹ in crore)

Sr. No.	Name of the scheme	Funds received		Total including opening balance and funds received from other sources	Expenditure	Percentage of expenditure to available funds
		From GOI	State Share			
1	National Rural Health Mission	174.45	24.00	368.82	304.19	82
2	Integrated Watershed Management Programme (Desert Development Programme)	27.22	9.17	63.49	29.45	46
3	National Rural Employment Guarantee Act	117.89	12.12	188.77	143.56	76
4	Accelerated Irrigation Benefits Programme	0.00	12.20	12.20	12.20	100
5	Backward Regions Grant Fund	30.23	0.28	46.68	39.83	85
6	Indira Awas Yojana	52.26	17.42	84.85	80.78	95
7	Sarva Shiksha Abhiyan	273.07	182.05	560.39	452.52	81
8	Rural Water Supply Schemes (A) Accelerated Rural Water Supply Scheme	187.92	2.97	190.89	90.95	48
	(B) Desert Development Programme	40.35	0.00	0.00	40.35	100
9	Mid-day Meal Scheme	129.09	47.58	176.67	175.49	99
10	Integrated Child Development Services Scheme	79.41	6.00	85.41	108.13	127
11	National Horticulture Mission	56.00	11.25	80.35	80.27	99
12	Pradhan Mantri Gram Sadak Yojana	283.72	0.00	317.93	283.72	89
13	Macro-Management of Agriculture including National Watershed Development Project for Rainfed Area and Extension Service	27.12	3.01	30.13	29.84	99
14	National Agriculture Insurance Scheme	0.00	0.34	0.34	0.34	100
15	Integrated scheme on Oil seeds, Pulses and Maize	6.56	2.01	8.65	6.38	74
16	Jawaharlal Nehru National Urban Renewal Mission	NA	7.05	7.05	7.05	100
17	National e-governance Action Plan	NA	1.68	1.68	1.68	100
18	Rajiv Gandhi Grameen Vidyutikaran Yojana	4.51	0.00	135.06	102.34	76
19	Accelerated Power Development and Reform Programme	12.82	139.49	246.31	215.79	88
20	National Social Assistance Programme	35.32	0.00	37.67	37.67	100
21	National Rainfed Area	2.03	0.23	2.26	2.23	99
22	Agricultural Extension	7.38	0.82	8.20	5.86	72

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

**Table 1.10** shows that utilisation of available funds under the Integrated Watershed Management Programme (Desert Development Programme), Rural Water Supply Schemes (A) Accelerated Rural Water Supply Scheme (B) Desert Development Programme, Agriculture Extension and Integrated Scheme on Oil seeds, Pulses and Maize ranged between 46 and 74 per cent.

### 1.6 Financial Analysis of Government Expenditure and Investments

In the post-FRBM Act 2005 framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet capital expenditure/ investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market-based resources, the Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on the budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during 2009-10 vis-à-vis the previous year.

#### 1.6.1 Financial results of irrigation works

The financial results of seven out of 35 irrigation projects with a capital outlay of ₹ 411.61 crore at the end of March 2010 showed that revenue realised from these projects during 2009-10 (₹ 192.78 crore) was 47 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 184.39 crore) and interest charges (₹ 20.58 crore), there was a loss of ₹ 12.20 crore, which was three *per cent* of the capital outlay on these projects.

#### 1.6.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2010 is given in **Table 1.11**. Only those projects where the scheduled dates for completion are already over as of 31 March 2010 have been included under incomplete projects.

**Table 1.11: Department-wise profile of incomplete projects**

(₹ in crore)

Department	Number of incomplete projects	Initial budgeted cost	Revised total cost of projects*	Total expenditure upto March 2009
Buildings and Roads	11	43.69	43.69	23.20
Irrigation	4	9.54	9.58	6.81
<b>Total</b>	<b>15</b>	<b>53.23</b>	<b>53.27</b>	<b>30.01</b>

(Source: State Finance Accounts for 2009-10.)

The scheduled dates of completion of these projects were between April 2008 and March 2010, but these were incomplete, involving time overruns varying from six to 23 months in the case of irrigation projects and from six to 17 months for road projects. Reasons for delay in completion of these projects were not intimated by the departments.

### 1.6.3 Investments and Returns

The Government as of 31 March 2010, had invested ₹ 5,575.18 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.12**). The average return on these investments was 0.15 *per cent* in the last five years while the Government paid an average interest rate of 8.54 *per cent* on its borrowings during 2005-10.

**Table 1.12: Return on investments**

Investment/return/cost of borrowings	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget estimate	Actuals
Investment at the end of the year (₹ in crore)	2,261.44	3,058.05	3,988.43	5,031.32	881.87	5,575.18
Return (₹ in crore)	1.92	5.62	6.05	8.27	9.54	9.60
Return ( <i>per cent</i> )	0.09	0.18	0.15	0.16	1.08	0.17
Average rate of interest on Government borrowings ( <i>per cent</i> )	8.95	9.20	7.43	7.82	9.77	9.29
Difference between interest rate and return ( <i>per cent</i> )	8.86	9.02	7.28	7.66	8.69	9.12

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

While the Government investments increased by ₹ 3,313.74 crore (147 *per cent*) from ₹ 2,261.44 crore in 2005-06 to ₹ 5,575.18 crore in 2009-10, the return from investments increased from ₹ 1.92 crore in 2005-06 to ₹ 9.60 crore in 2009-10. The percentage return from investments ranged from a meagre 0.09 to 0.18 during the last five years, while the Government paid interest at an average rate of 7.43 to 9.29 *per cent* on its borrowings during 2005-10. Investment of ₹ 543.86 crore during 2009-10 was within the budget provision (₹ 881.87 crore).

Ten Government Companies with an aggregate investment of ₹ 4,948 crore up to 2009-10 were incurring losses and their accumulated losses amounted to ₹ 4,592 crore as per the accounts furnished by these Companies upto 2009-10 (**Appendix 1.13**). It is pertinent to note that ₹ 529 crore of the total investment (96 *per cent*) in 2009-10 was made by the Government in the equity capital of UHBVNL<sup>14</sup> (₹ 163 crore), DHBVNL<sup>15</sup> (₹ 234 crore) and HPGL<sup>16</sup> (₹ 132 crore). Losses of ₹ 4,201 crore in these four<sup>17</sup> power distribution companies constituted 91 *per cent* of the total losses (₹ 4,592 crore) of Government Companies during the year. The losses were mainly attributable to deficiencies in financial management, planning, implementation of projects, operations and monitoring<sup>18</sup>. Thus, the Government not only needs to invest its high cost borrowings more judiciously to get better returns, but also consider disinvesting its equity in loss-making units.

<sup>14</sup> Uttar Haryana Bijli Vitran Nigam Limited.

<sup>15</sup> Dakshin Haryana Bijli Vitran Nigam Limited.

<sup>16</sup> Haryana Power Generation Limited

<sup>17</sup> Losses: UHBVNL (₹ 2,778 crore), DHBVNL (₹ 1,261 crore), HPGC<sup>17</sup> (₹ 140 crore) and HVPN<sup>17</sup> (₹ 22 crore).

<sup>18</sup> Para 1.16 of Audit Report (Commercial) for the year ended 31 March 2010.

## Finances of the State Government

### 1.6.4 Departmental Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investments made by the Government up to the year for which proforma accounts were finalised, net profit/loss as well as return on capital invested in these undertakings are given in **Appendix 1.14**. The following points were observed:

- An amount of ₹ 2,216.79 crore had been invested by the Government in five<sup>19</sup> undertakings at the end of the financial year upto which their accounts were finalised.
- Of the total undertakings, only two could earn net profit amounting to ₹ 1.32 crore against the invested capital of ₹ 27.73 crore, thereby yielding a rate of return of 4.76 *per cent* (Agriculture Department-Purchase and Distribution of Pesticides and Printing and Stationery-National Text Book Scheme).
- Of the loss-making undertakings, one undertaking incurred losses continuously for more than five years (Haryana Roadways) and one undertaking, viz. Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 22 years.
- The accumulated losses of these three<sup>20</sup> departmental undertakings were ₹ 230.57 crore as against the total investment of ₹ 2,189.06 crore.

### 1.6.5 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government has also been providing loans and advances to many institutions/organisations. **Table 1.13** presents the outstanding loans and advances as on 31 March 2010 and interest receipts vis-à-vis interest payments during the last three years.

<sup>19</sup> Agriculture Department (Seed Depot Scheme), Agriculture Department (Purchase and Distribution of Pesticides), Printing and Stationery (National Text Book Scheme), Food and Supply (Grain Supply Scheme) and Haryana Roadways.

<sup>20</sup> Agriculture Department (Seed Depot Scheme): ₹ 0.10 crore, Food and Supply (Grain Supply Scheme): ₹ 132.27 crore and Haryana Roadways: ₹ 98.20 crore.

Table 1.13: Average interest received on loans advanced by the State Government  
(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2007-08	2008-09	2009-10	
			Budget Estimate	Actuals
Opening Balance	1,825	1,897		1,877
Amount advanced during the year	286	332	1,483	830
Amount repaid during the year	214	352	267	213
<b>Closing Balance</b>	<b>1,897</b>	<b>1,877</b>		<b>2,494</b>
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	1,897	1,877		
Net addition	72	(-)20	1,216	617
Interest receipts	21	53	80	73
Interest receipts as percentage of outstanding Loans and advances	1.13	2.81		3.34
Interest payments as percentage of outstanding fiscal liabilities of the State Government	8.06	7.25	7.57	6.96
Difference between interest payments and interest receipts ( <i>per cent</i> )	6.93	4.44		3.62

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

Total outstanding loans and advances as on 31 March 2010 was ₹ 2,494 crore, against an outstanding amount of ₹ 1,877 crore as on 31 March 2009. Interest received on the loans advanced was 3.34 *per cent* in 2009-10 and was below the weighted rate of interest of 9.29 *per cent* on Government borrowings during 2009-10. Interest of ₹ 73 crore received during the year on the loans and advances was below the budgeted projections (₹ 80 crore). Out of ₹ 830 crore advanced during the year, ₹ 418 crore was for urban development, ₹ 124 crore for power projects, ₹ 96 crore for industries and minerals and ₹ 190 crore to Government servants.

Loans amounting to ₹ 176.31 crore were outstanding against the Haryana State Minor Irrigation (Tubewells) Corporation Limited, Chandigarh which was wound up in July 2002. Loans amounting to ₹ 618.44 crore were outstanding at the beginning of year 2009-10 against co-operative sugar mills. Further loans totalling ₹ 72.50 crore were given to these co-operative sugar mills without any recoveries against the previous loans.

### 1.6.6 Cash Balances and Investment of Cash balances

Table 1.14 depicts the cash balances and investments made by the Government out of the cash balances during the year.

## Finances of the State Government

Table 1.14 Cash balances and investment of cash balances

			(₹ in crore)
Particulars	As on 1 April 2009	As on 31 March 2010	Increase(+)/ decrease(-)
<b>Cash balances</b>	3,404.94	493.42	(-) 2,911.52
Investment from cash balances (a to d)	2,841.58	103.34	(-) 2,738.24
a. GOI Treasury Bills	2,841.58	103.34	(-) 2,738.24
b. GOI securities	-	-	-
c. Other securities	-	-	-
d. Other investments	-	-	-
Fund-wise break-up of investment from earmarked balances (a to e)	1,157.97	1,517.63	(+) 359.66
a. Sinking Fund	289.25	387.94	(+) 98.69
b. Funds for development schemes	0.11	0.11	-
c. Funds for village reconstruction for Harijan uplift	2.19	2.19	-
d. Calamity Relief Fund	811.37	1,067.99	(+) 256.62
e. Guarantee Redemption Fund	55.05	59.40	(+) 4.35
Interest realised	302.81	25.40	(-) 277.41

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

Cash balances during the year decreased from ₹ 3,404.94 crore to ₹ 493.42 crore. Consequently, the investments out of cash balances also decreased from ₹ 2,841.38 crore to ₹ 103.34 crore. However, the investment from earmarked balances increased by ₹ 359.66 crore, from ₹ 1,157.97 crore on 1 April 2009 to ₹ 1,517.63 crore on 31 March 2010, which was mainly due to increase in investments out of the Calamity Relief Fund (₹ 256.62 crore) and the Sinking Fund (₹ 98.69 crore). Interest of ₹ 25.40 crore realised on investments during 2009-10 was less by ₹ 277.41 crore (91.61 per cent) than the interest earned (₹ 302.81 crore) during 2008-09.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India but during 2009-10, the minimum cash balances for seven days were maintained by taking ordinary and special ways and means advances amounting to ₹ 169.58 crore, for which interest of ₹ 4.17 lakh at the rate of seven per cent was paid.

### 1.7 Assets and Liabilities

#### 1.7.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5 Parts A and B** gives an abstract of such liabilities and assets as on 31 March 2010, compared with the corresponding position on 31 March 2009. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from the GOI, receipts

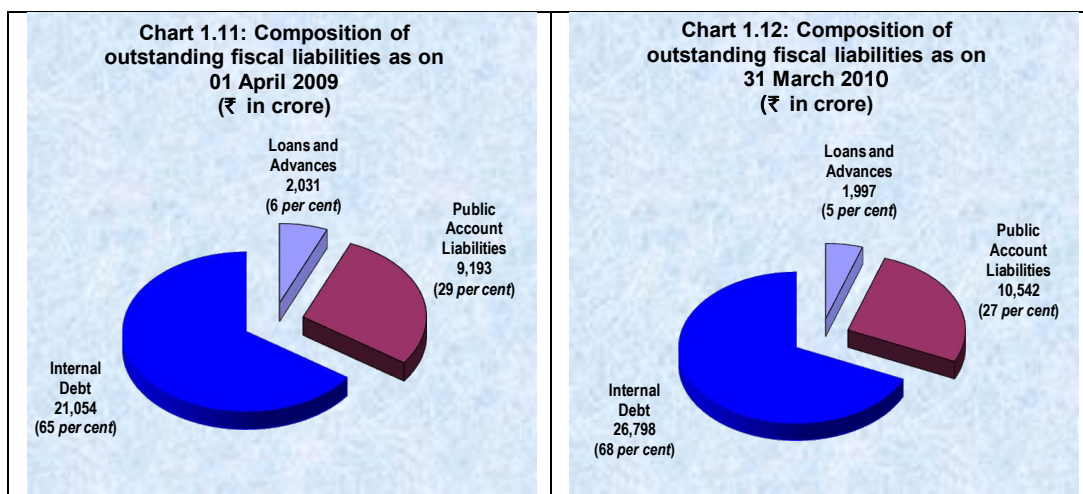


from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

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

### 1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The compositions of fiscal liabilities during 2009-10 vis-à-vis the previous year are presented in **Charts 1.11** and **1.12**.



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

The overall fiscal liabilities of the State increased from ₹ 32,278 crore in 2008-09 to ₹ 39,337 crore in 2009-10. The growth rate was 21.87 per cent during 2009-10 over the previous year, mainly due to increase in receipts of public debt (₹ 3,113 crore), small savings, provident funds, etc., (₹ 510 crore) and deposits (₹ 310 crore). The ratio of fiscal liabilities to GSDP showed a consistently decreasing trend and decreased from 0.254 per cent in 2005-06 to 0.188 per cent in 2009-10. These liabilities were 1.87 times the revenue receipts and 2.46 times the State's own resources as at the end of 2009-10. Payment of interest on the fiscal liabilities was ₹ 2,737 crore (6.96 per cent) during the year 2009-10. It is significant to note that fiscal liabilities at ₹ 39,337 crore were within the limit of ₹ 39,654 crore projected in the MTFPS for 2009-10 presented to the State legislature with the BE for 2009-10. However, the amount was higher than the projections made in the State's FCP (₹ 36,400 crore) by ₹ 2,937 crore (seven per cent).

## Finances of the State Government

The Government set up a consolidated Sinking Fund during 2002-03. A sum equal to one *per cent* of the outstanding market borrowings as on 31 March of the preceding year is deposited in the Fund every year. As on 31 March 2010, the outstanding balance in the Sinking Fund was ₹ 390.07 crore.

### 1.7.3 Status of Guarantees-Contingent Liabilities

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

As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years is given in **Table 1.15**.

**Table 1.15: Guarantees given by the Government of Haryana**

(₹ in crore)

Guarantees	2007-08	2008-09	2009-10	
			Budget Estimate	Actual
Maximum amount guaranteed	6,341	5,188	1,500	4,757
Outstanding amount of guarantees	4,402	4,575	1,500	4,536
Percentage of maximum amount guaranteed to total revenue receipts	32	28	7	23
Criteria as per State's own FCP	3,600	3,400		3,200

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

No amount was paid by the Government towards guarantees during 2009-10. The outstanding amount of ₹ 4,536 crore of guarantees as on 31 March 2010 was in respect of Corporations and Boards (₹ 2,002 crore), Co-operative Banks and Societies (₹ 1,822 crore) and Government Companies (₹ 712 crore).

The Government constituted the Guarantee Redemption Fund during 2003-04 to meet the contingent liabilities arising out of the total liabilities. As on 31 March 2010, the balance in the Fund was ₹ 59.40 crore. The whole amount stood invested. As per the terms of the Guarantee Redemption Fund, the Government was required to contribute an amount equal to at least one fifth of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year. The Government contributed ₹ 4.34 crore which was only one *per cent* of the outstanding guarantees. However, the outstanding guarantee of ₹ 4,536 crore as on 31 March 2010 was higher than the projection of ₹ 3,200 crore given in the State's FCP for the year. Total liabilities including guarantees (₹ 43,873 crore) during 2009-10 stood at 21 *per cent* of the GSDP which was well within the limit of 28 *per cent* envisaged in the

HFRBM Act to be achieved by 31 March 2010, but were higher than the amount (₹ 39,654 crore) projected in the MTFPS for 2009-10.

Apart from this, the Government issued letters of comfort to banks for raising loans totalling ₹ 5,956 crore in favour of Government companies in the power sector, which amounted to creation of contingent liabilities. This amount, if included in the outstanding liabilities (₹ 49,829 crore), would be 24 per cent of GSDP.

### 1.8 Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability<sup>21</sup> of the State. This section assesses the sustainability of debt of the Government in terms of debt stabilisation<sup>22</sup>; sufficiency of non-debt receipts<sup>23</sup>; net availability of borrowed funds<sup>24</sup>; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of Government securities. **Table 1.16** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2004-05.

<sup>21</sup> Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.

<sup>22</sup> A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt x rate spread), the debt sustainability condition states that if the quantum spread, together with the primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.

<sup>23</sup> Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

<sup>24</sup> Defined as the ratio of debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.

## Finances of the State Government

Table 1.16: Debt sustainability: Indicators and trends

(₹ in crore)					
Indicators of Debt Sustainability	2005-06	2006-07	2007-08	2008-09	2009-10
Debt Stabilisation (Quantum Spread + Primary Deficit)	2,986	6,857	4,027	(-) 1,283	(-) 5,594
Sufficiency of non-debt receipts (Resource Gap)	920	1,464	(-) 2,443	(-) 5,293	(-) 3,533
Net Availability of borrowed funds	819	(-) 392	(-) 1,709	1,113	4,682
Burden of interest payments (IP/RR Raito)	15	13	12	13	13
<b>Maturity Profile of State Debt (In Years)</b>					
0 – 1				1,153.46 (5)	14,930.27 (6)
1 – 3				2,790.89 (12)	28,167.40 (12)
3 – 5				3,892.16 (17)	29,221.95 (13)
5 – 7				3,871.19 (17)	28,592.97 (13)
7 -9					29,287.36 (13)
9-11					30,204.86 (13)
11-13					26,336.62 (12)
13-15					26,239.50 (12)
15 and above					13,288.80 (6)

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

The quantum spread together with primary deficit further decreased from (-) ₹ 1,283 crore in 2008-09 to (-) ₹ 5,594 crore in 2009-10. As a result, the debt-GSDP ratio has risen, which can deteriorate the debt sustainability of the State in the medium to long run, if no corrective measures are taken.

The resource gap remained negative during 2007-10 and the primary expenditure was met partially out of borrowed funds, indicating that the State needed to step up its resource mobilisation efforts to ensure debt stability.

The position of net funds available from borrowed funds improved from ₹ 1,113 crore in 2008-09 to ₹ 4,682 crore in 2009-10. During 2009-10, the Government raised market loans of ₹ 4,000 crore (₹ 700 crore carrying 8.54 *per cent* interest, ₹ 400 crore carrying 8.32 *per cent* interest, ₹ 1,000 crore, ₹ 700 crore and ₹ 1,200 crore carrying 8.27 *per cent*, 7.83 *per cent* and 8.15 *per cent* interest respectively.

The ratio of interest payments to revenue receipts declined from 15 to 13 during 2005-10, which indicates that the burden of interest payment on revenue receipts was declining.

The maturity profile of State debt as given in **Table 1.16** indicates that the Government will have to repay 12 *per cent* of its debt between one and three years, 13 *per cent* between three and five years, 13 *per cent* between five and seven years, 13 *per cent* between seven and nine years, 13 *per cent* between nine and 11 years, 12 *per cent* between 11 and 13 years, 12 *per cent* between 13 to 15 years and six *per cent* after 15 years,

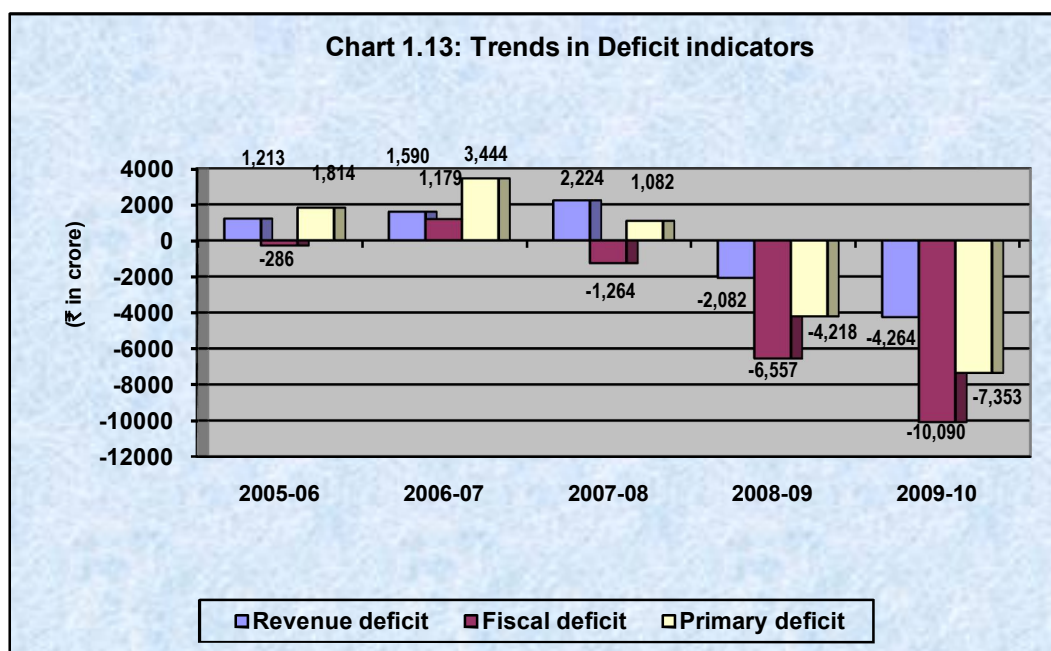
for which the Government will have to improve its debt sustainability to generate funds for repayment of loans in the coming years.

## 1.9 Fiscal Imbalances

Three key fiscal parameters i.e. revenue, fiscal and primary deficits indicate the extent of overall fiscal imbalances in the finances of the Government during a specified period. The deficit in the Government accounts represents the gap between its resources and commitments. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the way in which the deficit is financed and the resources are raised and applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set under FRBM Act/Rules for the financial year 2009-10.

### 1.9.1 Trends in deficits

Chart 1.13 present the trends in deficit indicators over the period 2005-10.



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

Table 1.17: Trends in deficit indicators over the period 2005-10

Year	2005-06	2006-07	2007-08	2008-09	2009-10
RD/GSDP	0.011	0.012	0.014	(-) 0.011	(-) 0.020
FD/GSDP	(-) 0.003	0.009	(-) 0.008	(-) 0.036	(-) 0.048
PD/GSDP	0.017	0.026	0.007	(-) 0.023	(-) 0.035

## Finances of the State Government

The revenue deficit, which was to be brought down to zero by 2008-09 and to generate revenue surplus, thereafter, as per the FRBM, turned into a deficit of ₹ 2,082 crore during 2008-09, which further increased to ₹ 4,264 crore in 2009-10 due to increase of ₹ 4,723 crore (23 per cent) in revenue expenditure. Increase in revenue deficit plus increase in capital expenditure (₹ 716 crore) and disbursement of loans and advances (₹ 498 crore) led to increase in fiscal deficit of ₹ 3,533 crore from ₹ 6,557 crore in 2008-09 to ₹ 10,090 crore in 2009-10. This led to increase of ₹ 3,136 crore in the primary deficit from ₹ 4,218 crore in 2008-09 to ₹ 7,353 crore in 2009-10. As per an FRBM Act norm, the fiscal deficit was to be kept below four per cent of the GSDP but it was 4.82 per cent of the GSDP during 2009-10.

The revenue surplus and fiscal deficit were more than the target of ₹ 205 crore and ₹ 2,295 crore respectively, fixed for the year 2009-10 in the FCP. Increase in revenue deficit, fiscal deficit and primary deficit indicate the deteriorating fiscal position of the State during 2009-10.

### 1.9.2 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the **Table 1.18**.

**Table 1.18: Components of fiscal deficit and its financing pattern**

(₹ in crore)

Particulars	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Decomposition of fiscal deficit</b>	(-) 286	(+) 1,179	(-) 1,264	(-) 6,557	(-) 10,090
<b>1</b> Revenue deficit(-)/surplus(+)	(+) 1,213	(+) 1,590	(+) 2,224	(-) 2,082	(-) 4,264
<b>2</b> Net capital expenditure	(-) 1,612	(-) 2,428	(-) 3,416	(-) 4,495	(-) 5,209
<b>3</b> Net loans and advances	(+) 113	(+) 2,016	(-) 72	20	(-) 617
<b>Financing pattern of fiscal deficit</b>					
<b>1</b> Market Borrowing	386.94	(-) 147.40	(-) 253.73	2,504.54	3,683.68
<b>2</b> Loans from GOI	(-) 70.36	(-) 90.24	(-) 44.98	(-) 47.46	(-) 34.16
<b>3</b> Special securities issued to National Small Savings Fund	1,860.97	1,099.05	50.56	(-) 79.73	534.43
<b>4</b> Loans from financial institutions	63.70	36.68	250.75	218.88	1,525.45
<b>5</b> Small Savings Provident Funds etc.	354.75	364.80	299.32	352.38	861.92
<b>6</b> Reserve Funds	14.12	(-) 48.32	15.23	(-) 4.81	(-) 39.13
<b>7</b> Deposits and advances	158.02	377.70	184.72	216.62	526.64
<b>8</b> Suspense and Miscellaneous	(-) 2,745.49	(-) 2,496.50	21.69	3,546.38	2,785.98
<b>9</b> Remittances	43.62	(-) 15.63	14.28	(-) 26.63	(-) 282.96
<b>10</b> Over all surplus (-) deficit (+)	66.27	(-) 919.86	537.84	6,680.17	9,561.85
<b>11</b> Increase (-) decrease (+) in cash balance*	219.39	(-) 258.90	(+) 726.03	(-) 122.37	528.81
<b>12</b> Gross Fiscal Deficit	286	(-) 1,179	1,264	6,557	10,090

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

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



The fiscal deficit, which represents the borrowings of the Government and its resource gap increased from ₹ 6,557 crore in 2008-09 to ₹ 10,090 crore in 2009-10. The increase in fiscal deficit was due to increase of ₹ 2,182 crore in revenue deficit, increase in net capital expenditure of ₹ 714 crore and increase of ₹ 637 crore in disbursement of loans and advances. The financing pattern of fiscal deficit shows that there was an increase in market borrowings (₹ 3,683.68 crore), loans from financial institutions (₹ 1,525.45 crore), small savings, provident funds, etc. (₹ 861.92 crore) and deposits and advances (₹ 526.64 crore), which resulted in increases in the fiscal deficit.

### 1.9.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratios of revenue deficit to fiscal deficit also indicate that the asset base of the State was continuously shrinking and a part of the borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (**Table 1.19**) would indicate the extent to which the deficit was on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.19: Primary deficit / surplus—bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary <sup>25</sup> revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure	Primary revenue deficit (-)/surplus (+)	Primary deficit (-)/ surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2005-06	14,143	10,540	1,612	177	12,329	3,603	1,814
2006-07	20,153	14,096	2,428	185	16,709	6,057	3,444
2007-08	19,975	15,181	3,426	286	18,893	4,794	1,082
2008-09	18,811	18,195	4,502	332	23,029	616	(-) 4,218
2009-10	21,215	22,520	5,218	830	28,568	(-) 1,305	(-) 7,353

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

The Government had a primary revenue surplus during 2005-06 to 2008-09 with decreasing trends. It decreased from ₹ 6,057 crore in 2006-07 to ₹ 616 crore in 2008-09. During 2009-10, primary revenue surplus turned into deficit of ₹ 1,305 crore due to increase in primary expenditure (which includes primary revenue expenditure, capital expenditure and loans and advances) from ₹ 12,329 crore in 2005-06 to ₹ 28,568 crore in 2009-10 though non-debt receipts also increased from ₹ 18,811 crore (2008-09) to

<sup>25</sup> Primary revenue expenditure means revenue expenditure excluding interest payments.

₹ 21,215 crore (2009-10). Thus, the non-debt receipts fell short to meet the primary expenditure which resulted in increase in primary deficit.

### 1.10 Conclusion

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**Pattern of Revenue and expenditure:** Revenue receipts increased by 14 *per cent* during the year over the previous year due to increase in tax revenue by 13 *per cent*. Tax revenue for 2009-10 fell short by 11 *per cent* as compared to projections made by TFC, 10 *per cent* as compared to the MTFPS projection and four *per cent* of the FCP projection. However, the non-tax revenue was higher by 16 *per cent* than the TFC projection and by 19 *per cent* than the FCP projection. It was lower by 24 *per cent* as compared to the MTFPS projection during the year.

Revenue expenditure, which constituted 81 *per cent* of the total expenditure during the year, increased by 23 *per cent* over that of previous year. Its NPPE component at ₹ 19,542 crore was higher by 72 *per cent* than the projection of TFC (₹ 11,374 crore) and by 23 *per cent* than the State's projection in its FCP (₹15,930 crore). However, Non-Plan expenditure at ₹ 19,542 crore was within the projection of ₹ 20,201 crore made in the MTFPS by the State Government. Within the Non-Plan revenue expenditure, four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted about 85 *per cent* during 2009-10. Moreover, 90 *per cent* (₹ 2,780 crore) of total subsidies (₹ 3,089 crore) were for the energy sector and were 151 *per cent* more than the State's own projection of ₹ 1,840 crore in the FCP for 2009-10.

Capital expenditure, which constituted 17 *per cent* of the total expenditure, also increased during 2009-10 by 16 *per cent* over 2008-09. A major proportion (74 *per cent*) of the incremental capital expenditure was in the form of investment in equity shares of various power corporations.

Financial assistance to local bodies (₹ 672.52 crore) was 17 times the projection of TFC (₹ 40.98 crore).

**Return to fiscal correction:** Haryana is one of the early States to have passed the Fiscal Responsibility and Budget Management Act. The fiscal position of the State, viewed in terms of the trends in fiscal parameters, i.e. revenue, fiscal and primary deficit/surplus indicated a downward trend in 2009-10 as compared to the previous years. The revenue, fiscal and primary deficits increased from ₹ 2,082 crore, ₹ 6,557 crore and ₹ 4,218 crore in 2008-09 to ₹ 4,264 crore, ₹ 10,090 crore and ₹ 7,354 crore respectively in 2009-10. The slippage in 2009-10 in achieving the deficit targets could be attributed largely to the slump in the

economy (which impacted revenue receipts) as well as the Sixth Pay Commission Award (which increased committed expenditure).

**Debt sustainability:** As per the FRBM Act, total debt including contingent liabilities should not exceed 28 *per cent* of the estimated GSDP for the year. Total liabilities including guarantees and letters of comfort which totalled ₹ 49,829 crore during 2009-10 stood at 24 *per cent* of the GSDP, which was well within the limit of FRBM Act but was higher than that projected in the MTFPS (₹ 39,654 crore) for 2009-10. Increase in the revenue deficit over the previous year indicated that some portion of high cost borrowings were being used by the Government for meeting its current expenditure.

**Review of Government investments:** The average return on the Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.9 to 0.18 *per cent* in the past five years while the Government paid an average interest of 7.43 to 9.29 *per cent* on this investment (Para 1.6.3).

**Incomplete projects:** Fifteen projects, which were scheduled for completion between April 2008 and March 2010, were still lying incomplete. Time overruns of incomplete projects (Para 1.6.2) will have to be reduced so that the people of Haryana benefit from these sunk costs.

**Oversight of funds transferred directly from the GOI to the State implementing agencies:** GOI directly transferred ₹ 1,105.30 crore to State implementing agencies during the year, which was an increase of ₹ 82.86 crore (eight *per cent*) over the previous year. As long as these funds remain outside the State budget, there is no single agency monitoring its use and there is no data readily available on how much is actually spent in any particular year on major flagship and other important schemes which are being implemented by State implementing agencies but are being funded directly by GOI.

### 1.11 Recommendations

- The State can achieve the targets set out in the FRBM Act of 2005 provided efforts are made to increase tax compliance, reduce administration costs, collect revenue arrears and prune unproductive expenditure so that deficits are contained to the levels envisaged in the Act.
- Borrowed funds should be used as far as possible only for infrastructure development and revenue expenditure should be met fully from revenue receipts. Efforts should be made to return to the state of primary surpluses and zero revenue deficit as soon as

possible. Maintaining a calendar of borrowings to avoid bunching towards the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

- It would be advisable for the Government to ensure better value for money in investments as otherwise, high cost borrowed funds will continue to be invested in projects with low financial returns. Projects which are justified on account of low financial but high socio-economic returns may be identified and prioritized with full justification on why high cost borrowings should be channelled there. It would also be prudent to review the working of State Public Sector Undertakings which are incurring huge losses (Para 1.6.3) and work out either a revival strategy (for those that are strategic in nature and can be made viable) or close down the sick units by disinvesting their equity.
- A system has to be put in place to ensure proper accounting of GOI funds that are transferred directly to the State implementing agencies and the updated information should be validated by the State Government as well as the Accountant General (A&E).

## 2.1 Introduction

**2.1.1** Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and reappropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

**2.1.2** Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

## 2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2009-2010 against 26 grants/appropriations is given in **Table 2.1**:

**Table 2.1: Summarised Position of Actual Expenditure vis-à-vis Original/Supplementary Provisions**

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
<b>Voted</b>	I Revenue	23,073.07	1,324.48	24,397.55	22,577.47	(-) 1,820.08
	II Capital	7,217.27	956.33	8,173.60	7,656.98	(-) 516.62
	III Loans and Advances	1,483.27	-	1,483.27	829.69	(-) 653.58
<b>Total Voted</b>		<b>31,773.61</b>	<b>2,280.81</b>	<b>34,054.42</b>	<b>31,064.14</b>	<b>(-)2,990.28</b>
<b>Charged</b>	IV Revenue	3,120.16	1.42	3,121.58	2,857.80	(-) 263.78
	V Capital	45.00	0.80	45.80	25.12	(-) 20.68
	VI Public Debt-Repayment	3,685.70	1,092.66	4,778.36	2,745.97	(-) 2,032.39
<b>Total Charged</b>		<b>6,850.86</b>	<b>1,094.88</b>	<b>7,945.74</b>	<b>5,628.89</b>	<b>(-)2,316.85</b>
<b>Appropriation to Contingency Fund (if any)</b>		<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Grand Total</b>		<b>38,624.47</b>	<b>3,375.69</b>	<b>42,000.16</b>	<b>36,693.03</b>	<b>(-) 5,307.13</b>

\* As the amount was ₹ 1,000, the figure was not depicted.

**Note:** The expenditure shown above includes gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 177.88 crore) and Capital Heads (₹ 2,463.62 crore).

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Supplementary provisions of ₹ 3,375.69 crore obtained during the year constituted nine *per cent* of the original provision as against 12 *per cent* in the previous year.

The overall savings of ₹ 5,307.13 crore were the result of savings of ₹ 5,746.42 crore in 23 grants under the Revenue Section, 10 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 439.29 crore in three grants under the Revenue Section and one grant under the Capital Section. The excess of ₹ 439.29 crore requires regularisation under Article 205 of the Constitution.

The savings/excesses (Detailed Appropriation Accounts) were intimated (August 2010) to the Controlling Officers, requesting them to explain the significant variations but their explanations were not received (September 2010). Finance, Buildings and Roads, Food and Supplies, Irrigation, Education, Social Welfare and Rehabilitation and Urban Development were the departments having substantial savings/excess expenditure.

### 2.3 Financial Accountability and Budget Management

#### 2.3.1 Appropriation vis-à-vis allocative priorities

The outcome of appropriation audit revealed that savings in 25 cases exceeded ₹ 10 crore in each case or were more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹ 5,698.09 crore, savings of ₹ 5,460.01 crore (96 *per cent*) occurred in 14<sup>1</sup> cases relating to 11 grants and one appropriation as indicated in **Table 2.2**.

Table 2.2: List of grants with savings of ₹ 50 crore and above

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual expenditure	Savings
<b>Revenue-Voted</b>						
1.	4-Revenue	445.42	101.67	547.09	367.78	179.31
2.	8-Buildings and Roads	869.77	50.00	919.77	808.25	111.52
3.	9-Education	5,350.51	142.13	5,492.64	5,206.55	286.09
4.	11-Urban Development	911.89	-	911.89	334.02	577.87
5.	13-Social Welfare and Rehabilitation	1,376.63	815.48	2,192.11	2,109.82	82.29
6.	14-Food and Supplies	243.42	-	243.42	86.99	156.43
7.	15-Irrigation	3,810.70	114.58	3,925.28	3,558.53	366.75
8.	21-Community Development	1,002.71	-	1,002.71	932.58	70.13
9.	23-Transport	1,067.96	-	1,067.96	970.26	97.70
<b>Revenue-Charged</b>						
10.	6-Finance	3,075.57	-	3,075.57	2,809.01	266.56
<b>Capital-Voted</b>						
11.	8-Buildings and Roads	1,832.22	159.00	1,991.22	1,600.26	390.96
12.	14-Food and Supplies	2,834.41	766.23	3,600.64	3,412.21	188.43
13.	25-Loans and Advances by State Government	1,483.27	-	1,483.27	829.69	653.58
<b>Capital-Charged</b>						
14.	Public Debt	3,685.70	1,092.66	4,778.36	2,745.97	2,032.39
<b>Total</b>		<b>27,990.18</b>	<b>3,241.75</b>	<b>31,231.93</b>	<b>25,771.92</b>	<b>5,460.01</b>

<sup>1</sup> Exceeding ₹ 50 crore in each case.



Savings exceeding ₹ 100 crore in each case are discussed as under:

**i Grant number “8-Buildings and Roads” (Revenue-Voted)**

Savings occurred mainly under “3054-Roads and Buildings, (₹ 112.28 crore) due to short-supply/non-availability of material on account of closure of quarrying operation in the State as per orders of the Supreme Court and due to receipt of more toll tax.

**ii Grant number “9-Education”**

Savings occurred mainly under “2202-General Education-Secondary Education” (₹ 254.37 crore), “Elementary Education” (₹ 64.09 crore), “University and Higher Education” (₹ 100.14 crore) and “2203-Technical Education-Engineering/ Technical Colleges and Institutes” (₹ 97.29 crore). They were mainly due to non-filling of vacant posts, payment of 30 *per cent* of arrears of pay instead of 60 *per cent* to the employees, economy measures, non-receipt of guidelines/modalities under, ‘*Sarva Shiksha Abhiyan*’ from Government of India (GOI), non-clearance of departmental proposals, injudicious provision of funds for vacant posts in primary and middle school classes, etc. The savings were offset by excesses under “2202-General Education-01 Elementary Education-109-Scholarship and Incentives-84-Monthly Stipends to BC-A Students in Class I-VIII”, “789-Special Component Plan for Scheduled Castes-97-Monthly Stipends to all Scheduled Caste students in Classes I-VIII”, “03-University and Higher Education-102-Assistance to Universities” and “02-Secondary Education-107-Scholarship”.

**iii Grant Number “11-Urban Development”**

Savings occurred mainly under “2217-Urban Development” (₹ 583.35 crore) due to less release of grants-in-aid by GOI, economy measures, etc.

**iv Grant Number “14-Food and Supplies” (Revenue-Voted)**

Savings occurred mainly under the head “2408-Food, storage and warehousing” due to non-finalisation of the smart card scheme by HARTRON (₹ 137.63 crore), less expenditure (₹ 12.73 crore) incurred on subsidy given to below poverty line families and reduction in the rates of dearness allowances and release of less arrear of pay to the employees (₹ 6.16 crore).

**v Grant Number “15-Irrigation”**

Savings occurred mainly under “2701-Medium Irrigation-Improvement of Old/Existing Channels under NABARD” (₹ 180.74 crore), “2700-Major Irrigation-Western Jamuna Canal Project (Commercial)” (₹ 428.54 crore) and “Multi Purpose River Project (Commercial)” (₹ 57.98 crore). Savings occurred due to less demand on energy charges, calculation of arrears of

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pay due to revision under the Sixth Pay Commission on approximation basis, surrenders due to economy measures, etc. The savings were offset by excesses under “4700-Capital outlay on Major Irrigation” and “4701 Capital outlay on Medium Irrigation”.

### vi Grant number “6-Finance” (Revenue-Charged)

Savings occurred mainly under “2049-Interest Payments-Interest on Internal Debt” (₹ 370 crore). They were mainly due to less payment of interest due to availing of lesser market borrowings during 2009-10 and lower rates of interest fixed by the Reserve Bank of India (RBI), less availing of ways and means advances from RBI, less loans obtained from GOI for Power Bonds, less loans obtained from National Co-operative Development Corporation, Life Insurance Corporation of India and payment of less interest to General Insurance Corporation. The savings were offset by excesses under “2049-Interest Payments-01-Interest on Internal Debt-200 Interest on other Internal Debt-95-Loans from State Bank of India and other Banks” and “96-Loans from National Rural credit fund of NABARD”.

### vii Grant number “8-Buildings and Roads” (Capital-Voted)

Savings occurred under the head “5054-Capital Outlay on Roads and Buildings, 03-State Highways, 337-Road works, District Road” (₹ 439.02 crore) due to late sanctioning of projects by the National Capital Regional Planning Board (NCRPB) and under “Special Component Plans for Scheduled Caste, 99-Construction/ widening/strengthening and Special Repair of Roads in the Scheduled Castes Population area” (₹ 234.44 crore) due to merger of schemes, reasons for which had not been intimated. The savings were offset by excesses under “5054-Capital outlays on Roads and Buildings -03-State Highways-101-Bridges-99-1 Construction of High Level Bridge over Tangri nadi on Ambala-Naraingarh Road” and “04-District and other Roads-337-Road Water-98-Rural Roads”.

### viii Grant Number “14-Food and Supplies” (Capital-Voted)

Savings occurred under the head, “4408-Capital Outlay on Food Storage and Warehousing” due to less release of arrears of pay and non-finalisation of the smart card project by HARTRON (₹ 155.77 crore), less purchase of wheat and paddy than estimated (₹ 140.62 crore) and non-finalisation of construction cost of a godown by Haryana Warehousing Corporation (₹ 4.16 crore). The savings were offset by excesses under “4408-Capital Outlay on Food Storage and Warehousing-01-Food-101-Procurement and Supply-97-Interest on Capital”.

**ix Grant number “25-Loans and Advances by State Government”**

Savings occurred mainly under “6801-Loans for Power Projects” (₹ 376.46 crore) due to non-release of funds by GOI, “6217 Loans for Urban Development” (₹ 132.39 crore) due to economy measures, “6515-Loans for other Rural Development Programmes” (₹ 77.79 crore) due to non-receipt of demand from Haryana Rural Development Fund Board and due to non-receipt of complete cases from Deputy Commissioners. Further, savings occurred under “7610-Loans to Government Servants”, etc. (₹ 93.75 crore) due to less demand for loans from Government employees. The savings were offset by excesses under “6851-Loans for Village and Small Industries-102-Small Scale Industries” and “7610-Loan to Government Servants etc.-201-House Buildings Loans” and “202-Advances for purchase of Motor Conveyance”.

**x Appropriation-“Public Debt”**

Savings occurred mainly under “6003-Internal Debt of the State Government” (₹ 2,161 crore). They were due to less requirement of cash credit limit to the State Bank of India owing to less lifting of foodgrain by Food Corporation of India, less expenditure on availing of Ways and Means advances from RBI and repayment of less loans during the year owing to receipt of less loans from the National Capital Regional Planning Board. The savings were offset by excesses under “6003-Internal Debt of the State Government -105-Loans from the National Bank for Agriculture and Rural Development-99-Loan from NABARD”.

**2.3.2 Persistent savings**

During the last five years, the grants for Public Debt showed persistent savings of more than ₹ 10 crore, and were 10 *per cent* or more of the total grants (**Table 2.3**).

**Table 2.3: List of grants indicating persistent savings during 2005-10**

Sr. No.	Number and name of the grant	Percentage of savings to total provision (Amount of savings)				
		2005-06	2006-07	2007-08	2008-09	2009-10
<b>Capital (Charged)</b>						
1.	<b>Public debt</b>	38 (473.43)	38 (684.02)	62 (1,375.17)	46 (1,097.31)	42 (2,032.39)

The savings occurred due to decrease in the receipt of loans from the State Bank of India for cash credit limit.

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### 2.3.3 Excess expenditure

In four cases, expenditure aggregating ₹ 439.22 crore exceeded the approved provisions by ₹ 10 crore or more in each case or by more than 20 per cent of the total provisions. Details are given in **Appendix 2.2**. Of these, in the case of Grant number “15 – Irrigation” (**Table 2.4**), excess expenditure of more than 10 crore and also more than 10 per cent had been observed consistently for the last five years:

**Table 2.4: List of grants indicating persistent excess expenditure during 2005-10**  
(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of savings to total provision (Amount of excess expenditure)				
		2005-06	2006-07	2007-08	2008-09	2009-10
<b>Capital-Voted</b>						
	15-Irrigation	19 (118.60)	17 (182.81)	20 (278.72)	12 (171.01)	12 (177.25)

Excess expenditure occurred mainly under the head, “4701-Capital Outlay on Medium Irrigation on Kaushalya Dam” (₹ 24.51 crore), “Improvement of old/existing channels under NABARD” (₹ 199.08 crore) and “New Minor for Equitable distribution of Water” (₹ 44.28 crore).

The excess under “Grant No. 6-Finance”, shown in **Appendix 2.2**, under the head, “2071-Pension and other Retirement Benefits” (₹ 200.50 crore) was due to receipt of more pension revision cases during the year.

### 2.3.4 Expenditure without provision

As per the Budget Manual, no expenditure is to be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹ 546.26 crore was incurred in 24 cases as detailed in **Table 2.5** without any provision in the original estimates/supplementary demands and without any reappropriation orders to this effect.

**Table 2.5: Expenditure incurred without provision during 2009-10**

(₹ in crore)

Number and name of grants	Amount of expenditure without provision	Reasons/remarks
15-Irrigation	0.33	The expenditure was incurred under the head, “2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial) 101-Maintenance and Repairs-799-Suspense, 99-Suspense”. Reasons have not been intimated by the Government.
	0.27	The expenditure was incurred under the head “2700-Major Irrigation, 18-Non-commercial Irrigation Projects, 001-Direction and Administration, 99-Suspense”. Reasons have not been intimated by the Government.
	338.59	The expenditure was incurred under the head “2700-Major Irrigation, 800-Other Expenditure, 99-Interest”. Reasons have not been intimated by the Government.
	4.84	The expenditure was incurred under the head “2700-Major Irrigation, 799-Suspense, 99-Suspense”. Reasons have not been intimated by the Government.

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Number and name of grants	Amount of expenditure without provision	Reasons/remarks
	2.15	The expenditure was incurred under the head "2700-Major Irrigation, 001-Direction and administration, 94-Chief Engineer Irrigation". Reasons have not been intimated by the Government.
	1.71	The expenditure was incurred under the head "2700-Major Irrigation, 01-Multi Purpose River Project (Commercial), 800-Other Expenditure, 99-Interest". Reasons have not been intimated by the Government.
	0.74	The expenditure was incurred under the head "2700-Major Irrigation, 001-Direction and Administration, 99-Chief Engineer". Reasons have not been intimated by the Government.
	1.02	The expenditure was incurred under the head "2700-Major Irrigation, 001-Direction and Administration, 95-Special Revenue Staff". Reasons have not been intimated by the Government.
	0.24	The expenditure was incurred under the 2700-Major Irrigation, 09-Naggal Lift Irrigation Project (Commercial). Reasons have not been intimated by the Government.
	77.16	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/Drainage system, 001-Direction and Administration, 99-Establishment Expenses". Reasons have not been intimated by the Government.
	3.01	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 799-suspense, 99-suspense". Reasons have not been intimated by the Government.
	6.26	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 99-Establishment Expenses". Reasons have not been intimated by the Government.
	8.51	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 14-Dadupur New Irrigation Project, 001-Direction and Administration, 99-Establishment Expenses". Reasons have not been intimated by the Government.
	4.05	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 05-Jawahar Lal Nehru Project (Commercial), 001-Direction and Administration, 99-Establishment Expenses". Reasons have not been intimated by the Government.
	0.92	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 13-Modernisation and lining of Canal Systems, 001-Direction and Administration, 99-Establishment Expenses". Reasons have not been intimated by the Government.
	5.02	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 07-Improvement of Old/Existing Channels Under NABARD, 799-Suspense, 99-Suspense". Reasons have not been intimated by the Government.
	0.24	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 06-New Minor for equitable distribution of water, 799-Suspense, 99-Suspense". Reasons have not been intimated by the Government.
	0.23	The expenditure was incurred under the head "4701-Capital Outlay on Medium Irrigation, 800-Other Expenditure, 98-Installation of Augment in Tubewells". Reasons have not been intimated by the Government.
	39.41	The expenditure was incurred under the head "4711-Capital Outlay on Flood Control Projects, 01-Flood Control, 800-Other Expenditure, 99-Flood Production and Disaster Preparedness". Reasons have not been intimated by the Government.
	30.79	The expenditure was incurred under the head "4711-Capital Outlay on Flood Control Projects, 001-Direction and Administration, 97-Execution". Reasons have not been intimated by the Government.

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Number and name of grants	Amount of expenditure without provision	Reasons/remarks
	0.50	The expenditure was incurred under the head "4700-Capital outlay on Medium Irrigation, 06-New Minor for equitable distribution of water, 19-Kaushalya Dam, 799-Suspense, 99-Suspense". Reasons have not been intimated by the Government.
	0.30	The expenditure was incurred under the head "4700-Capital outlay on Major Irrigation, 13-Modernisation and Lining of Canal Systems, 799-Suspense, 99-Suspense". Reasons have not been intimated by the Government.
4-Revenue	0.17	The expenditure was incurred under the head "2245-Relief on account of Natural Calamity, 05- Calamity Relief Fund, 122-Repairs and restoration of damaged irrigation and flood control works" after entire provision of ` five crore was surrendered injudiciously through re-appropriation due to non-receipt of demand from Deputy Commissioners and non-occurrence of flood in the State during the year. Reasons have not been intimated by the Government.
21-Community Development	19.80	Though a provision of ` 19.80 crore was made in the budget, it was injudiciously withdrawn. The expenditure subsequently was incurred under the head "3604-Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions-200-Other Miscellaneous Compensations and Assignments- 92-Assignment of Local Area Development Tax (LADT) proceeds to <i>Panchayati Raj</i> Institutions". The original provisions were reduced through reappropriation due to non-finalisation of the scheme. Reasons have not been intimated by the Government.
<b>Total</b>	<b>546.26</b>	

### 2.3.5 Drawal of funds to avoid lapse of budget grant

As per provisions contained in Rule 2.10 (6) (5) of Punjab Financial Rules, also applicable to Haryana, no money should be drawn from the treasury unless it is required for immediate disbursement. Twelve Drawing and Disbursement Officers, the audit of whose offices was conducted during 2009-10 had drawn a total amount of ₹ 50.04<sup>2</sup> crore as detailed in **Appendix 2.3**, which was neither fully spent for specific purposes nor remitted to Government accounts before the closure of financial year.

It was further noticed that the funds drawn during the last quarter or on the last day of the financial year were kept in the cash chest or in bank accounts only to avoid the lapse of budget grants.

### 2.3.6 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation

<sup>2</sup> 2006-07: ₹ 19.71 crore; 2007-08: ₹ 12.42 crore, 2008-09: ₹ 17.87 crore and 2009-10: ₹ 0.04 crore.



Accounts by the Public Accounts Committee. However, excess expenditure amounting to ₹ 302.63 crore against six grants (Nos. 3, 8, 10, 15, 20 and 22) for the years 2008-09 was still to be regularised.

### 2.3.7 Excess over provisions during 2009-10 requiring regularisation

**Table 2.6** contains the summary of total excesses in four grants/appropriation amounting to ₹ 439.29 crore over authorisations from the Consolidated Fund of the State during 2009-10 which require regularisation under Article 205 of the Constitution.

**Table 2.6: Excess over provisions requiring regularisation during 2009-10**  
(Amount in ₹)

Sr. No.	Number and title of grant/appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Voted)</b>				
1.	6-Finance	22,42,66,65,000	24,37,28,82,581	1,94,62,17,581
2.	10-Medical and Public Health	17,11,72,22,000	17,73,47,86,262	61,75,64,262
<b>Sub total</b>		<b>39,54,38,87,000</b>	<b>42,10,76,68,843</b>	<b>2,56,37,81,843</b>
<b>Revenue (Charged)</b>				
1.	3-Home	26,89,49,000	32,48,17,722	5,58,68,722
2.	10-Medical and Public Health	40,04,000	46,80,865	6,76,865
<b>Sub-Total</b>		<b>27,29,53,000</b>	<b>32,94,98,587</b>	<b>5,65,45,587</b>
<b>Capital (Voted)</b>				
1.	15-Irrigation	14,53,00,05,000	16,30,25,43,840	1,77,25,38,840
<b>Sub Total</b>		<b>14,53,00,05,000</b>	<b>16,30,25,43,840</b>	<b>1,77,25,38,840</b>
<b>Grand-Total</b>		<b>54,34,68,45,000</b>	<b>58,73,97,11,270</b>	<b>4,39,28,66,270</b>

Reasons for excess expenditure were called for from the Government in August 2010. Reply had not been received (September 2010).

### 2.3.8 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 1,662.82 crore obtained in nine cases, ₹ 50 lakh more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provision as detailed in **Appendix 2.4**. In one case, supplementary provisions totalling ₹ 17.83 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 61.76 crore (**Appendix 2.5**).

### 2.3.9 Excessive/Unnecessary reappropriation of funds

Reappropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious reappropriation proved excessive or insufficient and resulted in savings of over ₹ 2,167.18 crore under 95 sub-heads and excesses of over ₹ 1,285.34 crore in 50 sub-heads by more than ₹ one crore in each case. Excesses/Savings were more than ₹ 10 crore under 22 sub-heads as detailed in **Appendix 2.6**. In 15<sup>3</sup> cases, the reappropriation of funds proved excessive as the savings were more than the funds provided through reappropriation. Similarly, in six<sup>4</sup> cases, reduction of provisions through reappropriation proved injudicious as the excess expenditure was more than the provisions reduced through reappropriation.

In 33<sup>5</sup> cases, injudicious reappropriation of funds resulted in excesses/savings by more than ₹ 25 crore in each case.

### 2.3.10 Surrender in excess of actual savings

In seven cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 713.94 crore, the amount surrendered was ₹ 1,177.57 crore resulting in excess surrender of ₹ 463.63 crore. Details are given in **Appendix 2.7** in one case (Sr. No. 6 of **Appendix 2.7**), the expenditure incurred was in excess of the total grants/appropriations but even then, the funds were surrendered.

### 2.3.11 Anticipated savings not surrendered

As per paragraph 13.2 of the Punjab Budget Manual also applicable to Haryana, spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2009-10, out of total savings of ₹ 3,194.31 crore in 10 cases under eight grants appropriations (savings of ₹ one crore and above as indicated in each grant/appropriation), amounts totalling ₹ 855.92 crore (27 per cent of the total savings) were not surrendered, details of which are given in **Appendix 2.8**. Besides, in 23 cases (surrender of funds in excess of ₹ 10 crore in each case), ₹ 5,132.42 crore was (**Appendix 2.9**) surrendered on the last two working

<sup>3</sup> Sr. No. 13, 14, 15, 28, 38, 40, 80, 91, 110, 112, 114, 115, 117, 118 and 119 of **Appendix 2.6**.

<sup>4</sup> Sr. No. 41, 42, 44, 60, 99 and 108 of **Appendix 2.6**.

<sup>5</sup> Sr. No. 6, 9, 14, 16, 26, 27, 28, 41, 42, 53, 54, 56, 59, 61, 72, 73, 77, 78, 81, 82, 83, 88, 92, 99, 100, 104, 108, 109, 110, 111, 115, 140 and 144 of **Appendix 2.6**.

days of March 2010, indicating inadequate financial control and the fact that these funds could not be utilised for other development purposes.

### 2.3.12 Rush of expenditure

Financial rules require that Government funds should be evenly spent throughout the year. Rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of 31 heads of 16 grants/appropriations listed in **Appendix 2.10**, expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure for the year was incurred during the end of the year or in March 2010.

Further scrutiny revealed that out of the expenditure of ₹ 9,901.43 crore incurred on 31 major heads under 15 grants and one appropriation during 2009-10, expenditure of ₹ 5,687.65 crore (57 per cent) was incurred during the last quarter of the year, of which ₹ 3,203.45 crore (32 per cent) was spent during the month of March 2010. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

## 2.4 Errors in Budgetary Process

In the process of budgeting by the State Government, the following errors were observed:

- Thirteen cases (**Appendix 2.11**) of defective budgeting on account of defective reappropriation orders issued by the Finance Department involving ₹ 189 crore were noticed.
- Out of these, in nine cases, reduction of provisions (₹ 113.28 crore) through reappropriations proved injudicious as there was excess expenditure of ₹ 100.42 in these cases. In four cases involving an expenditure of ₹ 1,655.48 crore, augmenting of funds (₹ 76 crore) through reappropriations proved injudicious as there were savings of ₹ 78.21 crore under these heads.
- In four<sup>6</sup> cases involving three grants (grant numbers 3, 6 and 7), expenditure of ₹ 1.78 crore, which was to be treated as 'New Service/New Instrument of Service', was met without the approval of the Legislature.
- Against the available saving of ₹ 25.52 crore in voted grant No. "17-Agriculture (Revenue)", reappropriation orders for ₹ 26.97 crore were issued. As the savings to the extent were not available, the

<sup>6</sup> Sr. Nos.: 15, 16, 17 and 18 of **Appendix 2.11**.

reappropriation order of ₹ 5.95 crore under major head '2402-Soil and Water Conservation Plan', was not taken into account.

- Under the system of gross budgeting followed by the Government, the demands for grants presented to the Legislature are for gross expenditure and include all credits and recoveries. These are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the budget estimates. Though no recovery was provided in the budget estimates in respect of grant number '15-Irrigation' for the year 2009-10, recovery of ₹ 58.11 crore was made. Further, in respect of six grants<sup>7</sup>, the actual recoveries (₹ 2,583.39 crore) were less than the estimated recoveries (₹ 3,661.77 crore) by ₹ 1,078.38 crore. Details of recoveries are given in the appendix to the Appropriation Accounts. Huge variations between the estimated recoveries and actual realisation indicated faulty budgeting.

### 2.5 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. "4-Revenue"<sup>8</sup> and Grant No. "7-Other Administrative Services"<sup>9</sup>) was conducted (July and August 2010) on the basis of abnormal savings during 2008-09. Important points noticed during review of these grants for 2009-10 are detailed below:

#### 2.5.1 Grant No. 4-Revenue:

- i) Against the budget provision of ₹ 547.09 crore (Original: ₹ 445.42 crore and supplementary: ₹ 101.67 crore) under the revenue head, an expenditure of ₹ 367.78 crore was incurred, resulting in saving of ₹ 179.31 crore (33 *per cent* of total provision). Supplementary provision of ₹ 101.67 crore, obtained under the grant, proved unnecessary in view of the savings of ₹ 179.31 crore.
- ii) Against the savings of ₹ 179.31 crore, an amount of ₹ 179.42 crore was surrendered on 31 March 2010, resulting in excess surrender of ₹ 10 lakh.

<sup>7</sup> "4-Revenue", "8-Buildings and Roads", "10-Medical and Public Health", "14-Food and Supplies", "17-Agriculture" and "23-Transport".

<sup>8</sup> Dealing with "2029-Land Revenue", "2030-Stamps and Registration", "2245-Relief on account of Natural Calamities", "2506-Land Reforms" and "3475-Other General Economic Services".

<sup>9</sup> Dealing with "2058-Stationary and Printings", "2070-Other Administrative Services" and "2075-Miscllaneous General Services".

- iii) Savings which occurred under “2245-Relief on Account of Natural Calamities” (₹ 163.36 crore), “2506-Land Reforms” (₹ 15.95 crore), “2029-Land Revenue (non-plan)” (₹ 0.29 crore) and “3475-Other General Economic Services” (₹ 0.05 crore) were due to:
- a) non-payment of compensation to the farmers of Bhiwani District where the crops were damaged due to drought (₹ 101.67 crore), non-occurrence of drought and floods in other parts of the State (₹ 48.96 crore) and non-receipt of demand (₹ 16.96 crore) from Deputy Commissioners;
  - b) the funds of ₹ 14.89 crore provided under National land modernisation programme remained unutilised due to non-opening of the necessary head of account. Department attributed (September 2010) the delay to lengthy procedure for opening of head of account;
  - c) non-revision of rates of honorarium to patwaris for Agricultural census by Government of India for which ₹ 0.30 crore provided under the head, “2029-land Revenue-103-Land Records-Headquarter Staff remained un-utilised; and
  - d) providing funds of ₹ 0.49 crore under the head, “2029-Land Revenue-800-other expenditure without demand, resulting in the amount remaining unutilised.

### 2.5.2 Grant No. “7-Other Administrative Services”:

- i) Against the budget provisions of ₹ 76.18 crore under the Revenue (voted) account, the actual expenditure was ₹ 72.36 crore, resulting in savings of ₹ 3.82 crore, out of which ₹ 3.50 crore was surrendered on 31 March 2010 and ₹ 0.32 lakh remained unsurrendered.
- ii) Under Charged appropriation of revenue account, against the provision of ₹ 59 crore (including supplementary ₹ 3.50 crore), actual expenditure was ₹ 53.05 crore, resulting in saving of ₹ 5.95 crore out of which ₹ four crore only were surrendered on 31 March 2010 and ₹ 1.95 crore remained unsurrendered. In view of saving of ₹ 5.95 crore, supplementary provision of ₹ 3.50 crore was unnecessary.

Savings under this grant occurred due to:

- (a) non-opening of necessary head of account to book ₹ 0.58 crore provided for revamping of Civil Defence. Department (August 2010) attributed the delay to lengthy procedure in opening of head of account; and

- (b) less purchase of printing and stationery items worth ₹ 1.57 crore provided under head “2058-Stationery and Printing” because the High Powered Purchase Committee had not allowed the purchase due to economy measures.

### 2.5.3 Other points of interest:

#### (i) *Delay in submission of budget estimates*

Budget estimates for 2009-10 were required to be submitted to the Finance Department by the Administrative Department and Heads of various offices before 3 October 2008 for 2009-10. Eighteen Heads of departments (Grant No. 4: 5 and Grant No. 7: 13) submitted their budget estimates to the Finance Department after delays ranging between 16 and 163 days (**Appendix 2.12**).

#### (ii) *Excess expenditure over the grant*

Under the major head “2245-Relief on Account of Natural Calamities-282-Public Health” provision of ₹ five crore in BE-2009-10 was reduced to ₹ 0.50 crore against which the Public Health Engineering Department incurred an expenditure of ₹ 1.42 crore. The excess of ₹ 0.92 crore was yet to be regularised (September 2010).

#### (iii) *Error in release of grants*

Provision of ₹ seven lakh was made for the year 2009-10 under the head “2070-Other Administrative expenditure-107-Home Guards” for reimbursement of medical claims. Against this, the Finance Department erroneously issued (March 2009) a sanction for ₹ 17 lakh. The actual expenditure of ₹ 10.68 lakh resulted in excess expenditure of ₹ 3.68 lakh.

## 2.6 Conclusion

During 2009-10, expenditure of ₹ 36,693.02 crore was incurred against total grants and appropriations of ₹ 42,000.16 crore. Overall saving of ₹ 5,307.13 crore was out of the total savings of ₹ 5,746.42 crore, which were offset by excess expenditure of ₹ 439.29 crore, which required regularisation. In seven cases, a total amount of ₹ 1,177.57 crore which was surrendered (more than ₹ 50 lakh or more in each case) was in excess by ₹ 463.63 crore of the actual savings, indicating lack of or inadequate budgetary control in these departments. Out of the savings of ₹ 3,194.31 crore in 10 cases, savings of ₹ 855.92 crore were not surrendered. In 23 cases, a total amount of ₹ 5,132.42 crore was surrendered on the last two working days of the financial year. There were also cases of injudicious reappropriations.



### 2.7 Recommendations

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Budgetary control should be strengthened in all the Government Departments where savings/excesses have been observed for the last five years regularly. Release of funds at the end of the year should be avoided.



A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by a Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities including strategic planning and decision-making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

### 3.1 Delay in furnishing Utilisation Certificates

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs), for the grants provided for specific purposes, should be obtained by the departmental officers from the grantees. After verification, these should be forwarded to the Accountant General within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 17,446 UCs due for submission in respect of grants and loans aggregating ₹ 8,887.80 crore, 3,002 UCs (17 per cent) for an aggregate amount of ₹ 3,437.09 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2010 is given in **Appendix 3.1**. The age-wise delays in submission of UCs is summarised in **Table 3.1**.

**Table 3.1: Age-wise arrears of Utilisation Certificates**

(₹ in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1	0 - 1	1234	2053.37	1069	1778.41
2	1 - 3	1725	2427.73	689	1183.31
3	3 - 5	3582	1058.32	269	253.35
4	5 - 7	6249	1375.56	381	182.35
5	7 - 9	3191	1180.64	519	32.06
6	9 & above	1465	792.18	75	7.61
<b>Total</b>		<b>17446</b>	<b>8,887.80</b>	<b>3002</b>	<b>3,437.09</b>

**Table 3.1** showed that out of 3,002 outstanding UCs, 1,244 UCs (41 per cent) were more than three years old. Analysis of the department-wise break-up showed that outstanding UCs from the Development and

Panchayat, Education, Rural Development, Social Justice and Empowerment and Urban Development departments constituted 87 per cent of the total outstanding UCs, involving 78 per cent of the grants released. Despite this being pointed out in the Report of the Comptroller and Auditor General of India on State Finances-Government of Haryana for the year ended 31 March 2009, only 400 UCs (17 per cent) against the outstanding 2,340 UCs, pertaining to the earlier years were furnished by the departments during 2009-10. This not only indicated lack of internal control of administrative departments but also showed a tendency on the part of the Government to go on disbursing fresh grants without ascertaining proper utilisation of the earlier amounts.

### 3.2 Non-submission/delay in submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (CAG's Act-1971), the Government/heads of the departments are required to furnish to audit every year, detailed information about the financial assistance given to various institutions, the purposes of the assistance granted and total expenditure of the institutions. On the basis of information received, 177 bodies / authorities, attracted audit under Section 14 of the Act *ibid.* Audit of 72 bodies/ authorities was conducted during 2009-10.

A total of 298 Annual Accounts pertaining to 160 autonomous bodies/ authorities due up to 2009-10 had not been received in the office of the Principal Accountant General (Audit) as of July 2010. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

**Table 3.2: Age-wise arrears of annual accounts due from bodies/authorities**

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	95	206.05
2.	1-3	81	349.16
3.	3-5	39	42.55
4.	5-7	24	26.08
5.	7-9	7	12.60
6.	9 and above	52	55.40

**Table 3.2** shows that 83 Annual Accounts (28 per cent) involving grants of ₹ 94.08 crore were in arrears for more than five years. Further scrutiny revealed that 154 Annual Accounts (52 per cent) pertaining to 50<sup>1</sup>

<sup>1</sup> Sr. No. 1 to 50 of **Appendix 3.2**.

Municipal Committees, to whom grants amounting to ₹ 425.45 crore were released between 1982-83 and 2008-09, had not been received. In the absence of Annual Accounts, it could not be ascertained whether these bodies/authorities attracted the provisions of Section 14 of the CAG's Act, 1971 or not.

### 3.3 Delays in submission of Accounts of Autonomous Bodies for Certification

Several autonomous bodies have been set up by the Government in the field of, Agriculture, Housing, Labour Welfare, Urban Development, etc. The audit of accounts of 29 such bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in **Appendix 3.3**. The frequency distribution of autonomous bodies according to the delays in submission of accounts to Audit and placement of SARs in the Legislature is summarised in **Table 3.3**.

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

Delays in submission of accounts (in months)	Number of autonomous bodies	Reasons for delay	Delays in submission of SARs in Legislature (In years)	Number of autonomous bodies	Reasons for delay
0 - 1	-	Accounts had not been prepared by autonomous bodies.	0 - 1	6	Reasons for delay not intimated by departments.
1 - 6	-		1 - 2	5	
6 - 12	4		2 - 3	-	
12 - 18	-		3 - 4	-	
18 - 24	4		4 - 5	-	
24 and above	13		5 and above	-	
<b>Total</b>	<b>21</b>			<b>11</b>	

It was further observed that 11<sup>2</sup> autonomous bodies had not submitted their Annual Accounts for the last 13 years (1996-97 and onwards).

### 3.4 Departmental Commercial Undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare proforma accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their

<sup>2</sup> District Legal Services Authorities: Bhiwani, Faridabad, Fatehabad, Gurgaon, Jhajjar, Panchkula, Panipat, Rewari, Rohtak, Sonipat and Yamunanagar.

working. The final accounts reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay is open to risk of fraud and leakage of public money.

Heads of departments in the Government have to ensure that the undertakings prepare their proforma accounts and submit the same to the Principal Accountant General for audit within a specified timeframe. As of June 2010, out of five such undertakings, four had not prepared their accounts even up to 2008-09. Government funds amounting to ₹ 2216.79 crore stood invested in these undertakings at the end of the financial year upto which their accounts were completed. The proforma accounts of Haryana Roadways having Government investment of ₹ 366.33 crore as on 31 March 2005 were in arrears from 2005-06. The CAG had repeatedly commented about the arrears in preparation of accounts in the State Reports-Civil but there was no improvement in this regard. The department-wise position of arrears in preparation of proforma accounts and investments made by the Government are given in **Appendix 3.4**.

### 3.5 Misappropriations, losses, defalcations, etc.

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Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee should realise that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, cases of defalcations and losses are required to be reported to the Principal Accountant General.

The State Government reported 208 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.85 crore on which final action was pending as of June 2010. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.5** and the nature of these cases is given in **Appendix 3.6**. The age-profile of the pending cases and the number of cases pending in each category-theft, misappropriation, loss, etc. is summarised in **Table 3.4**.



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

Age-profile of pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature/characteristics of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	41	48.01	Theft	138	87.03
5 - 10	45	73.67			
10 - 15	35	26.88	Misappropriation/ loss of material	85	101.60
15 - 20	34	22.48			
20 - 25	29	8.12			
25 and above	24	6.14	<b>Total</b>	<b>223</b>	<b>188.63</b>
			Cases of losses written off during the year	15	3.33
<b>Total</b>	<b>208</b>	<b>185.30</b>	<b>Total pending cases</b>	<b>208</b>	<b>185.30</b>

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

Table 3.5: Reasons for outstanding cases of misappropriation, loss, defalcation, etc.

Reasons for the delays in finalisation of pending cases		Number of cases	Amount (₹ in lakh)
i)	Departmental action initiated but not finalised	126	89.60
ii)	Awaiting orders for recovery or write-off	65	56.31
iii)	Pending in the courts of law	17	39.39
<b>Total</b>		<b>208</b>	<b>185.30</b>

Out of the total loss cases, 61 *per cent* cases related to theft of Government money/stores which indicated that appropriate steps for the safety of Government property/cash, etc., as prescribed in the rules, had not been taken by the departments. Further, in respect of 60 *per cent* cases of losses, departmental action had not been finalised and 31 *per cent* cases were outstanding for want of orders of the competent authority for recovery or write-off of the losses. It was further noticed that out of 208 cases of losses due to theft/misappropriation etc., 167 cases were more than five years old, of which 24 cases were more than 25 years old. The lackadaisical approach of the departments in finalisation of these cases had not only caused loss to the State exchequer but also prevented timely action against the officers/officials at fault.

### 3.6 Conclusion

Internal financial reporting is one of the attributes of good governance but it was not effective as there was non-compliance of financial rules, procedures and directives on several aspects. There were substantial delays in submission of utilisation certificates due to which proper utilisation of grants could not be ensured. Non-submission/delays in submission of accounts by grantee institutions resulted in non-identification of institutions for conducting of audit by CAG. A large number of autonomous bodies, the audit of which was entrusted to CAG

as also departmentally run commercial undertakings were not preparing their final accounts for long periods as a result of which, their financial position was not known to the Government. Further, there were a large number of cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc. for which departmental action was pending for long periods. For good governance, these issues need to be addressed at appropriate levels.

### 3.7 Recommendations

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The internal control mechanism of the Government departments needs to be strengthened to watch the timely submission of UCs and to ensure that subsequent grants are released only after ascertaining the proper utilisation of earlier grants. Timely submission of accounts by autonomous bodies should be ensured. A time bound framework should be prepared for taking prompt action in cases of theft, misappropriation, etc.

**Chandigarh**  
**Dated:**

**(Sushama V. Dabak)**  
**Principal Accountant General (Audit),**  
**Haryana**

**Countersigned**

**New Delhi**  
**Dated:**

**(Vinod Rai)**  
**Comptroller and Auditor General of India**

## State Profile

(Reference: Paragraphs 1.1, 1.3.1, 1.4.1 and 1.4.2.; Page 1, 14, 17 and 20)

A. General Data				
Sr. No.	Particulars		Figures	
1	Area		44,212 sq. km.	
2	Population			
	a.	As per 2001 Census	2.11 crore	
	b.	2009-10	2.48 crore	
3	Density of Population (2001) (All India Density= 325 persons per sq. km.)		478 persons per sq. km.	
4	Population below poverty line (All India Average= 27.5 per cent)		14 per cent	
5	Literacy (2001) (All India Average= 64.8 per cent)		67.91 per cent	
6	Infant mortality (per 1000 live births) (All India Average= 53 per 1000 live birth)		55	
7	Life Expectancy at birth (All India Average= 63.5 years)		66.2 years	
8	Gini Coefficient <sup>1</sup> .			
	a.	Rural (All India= 0.30)	0.32	
	b.	Urban (All India= 0.37)	0.36	
9	Gross State Domestic Product (GSDP) 2009-10 at current prices		2,09,510 crore	
10	GSDP <sup>2</sup> CAGR <sup>3</sup> (2000-01 to 2009-10)		15.30 per cent	
11	Per capita GSDP CAGR (2000-01 to 2009-10)		13.24 per cent	
12	GSDP CAGR (2000-01 to 2008-09)		Haryana 15.37 per cent	
13			other General Category States 12.50 per cent	
14	Population Growth (2000-01 to 2009-10)		Haryana 17.58 per cent	
15			other General Category States 13.42 per cent	
B. Financial data				
Sr. No.	Particulars		Figures (in per cent)	
1	CAGR		2000-01 to 2008-09	
			General Category State	Haryana
			2000-01 to 2009-10	
			Haryana	
	a.	of Revenue Receipts	14.40	13.77
	b.	of Own Tax Revenue	13.59	13.24
	c.	of Non Tax Revenue	12.08	10.67
	d.	of Total Expenditure	12.38	13.98
	e.	of Capital Expenditure	21.41	15.26
	f.	of Revenue Expenditure on Education	9.33	14.21
	g.	of Revenue Expenditure on Health	8.95	12.09
h.	of salary and Wages	9.37	11.63	
i.	of Pension	12.03	13.87	

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission and NSSO data, 61<sup>st</sup> Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61<sup>st</sup> Round 2004-05 MRP), Life Expectancy at birth and Infant mortality rate (Economic Survey of Haryana 2009-10) and Density of population (Economic and Statistical Analysis Department, Haryana).

<sup>1</sup> It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.  
<sup>2</sup> GSDP=Gross State Domestic Product.  
<sup>3</sup> CAGR= Compound Annual Growth Rate.

**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 :** All revenues received by the Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the Government established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.

Statement	Layout
<p>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.</p> <p><b>Volume I</b> contains the Certificate of the Comptroller and Auditor General of India, four Summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No.1	<p><b>Statement of financial position:</b> 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.</p>
Statement No.2	<p><b>Statement of receipts and disbursement:</b> 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.</p>
Statement No. 3	<p><b>Statement of receipt (consolidate fund):</b> This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.</p>
Statement No.4	<p><b>Statement of expenditure (consolidated fund):</b> This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).</p>
<p>In addition, the Volume comprises an appendix, Appendix I, which is a statement of Cash Balances and Investments of Cash Balances.</p> <p><b>Volume II</b> comprises three parts. Part I contains six statements as given below:</p>	
Statement No. 5	<p><b>Statement of progressive capital expenditure:</b> This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement I.</p>
Statement No. 6	<p><b>Statement of Borrowings and other liabilities:</b> Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. 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 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.</p>
Statement No.7	<p><b>Statement of Loans given by the Government:</b> The loans and advances given by the Government are depicted in statement I and recoveries, disbursements feature in statement 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 AG office and details of which are maintained by the State departments.</p>

## Appendix 1.2 Part B

Statement	Layout
Statement No.8	<b>Statement of Grants in aid given by the Government</b> , organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	<b>Statement of Guarantees given by the Government:</b> Guarantees given by the 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 present in this statement.
Statement No. 10	<b>Statement of Voted and Charged Expenditure:</b> This statement presents details of voted and charged expenditure of the Government
<b>Volume II Part II:</b> This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	<b>Detailed Statement of Revenue and Capital Receipts by minor heads:</b> This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	<b>Detailed Statement of Revenue Expenditure by minor heads:</b> 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.
Statement No. 13	<b>Detailed Statement of Capital Expenditure by minor heads:</b> 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.
Statement No. 14	<b>Detailed Statement of Investments of the Government:</b> 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 included type of shares held, face value, dividend received etc.
Statement No. 15	<b>Detailed Statement of Borrowings and other Liabilities:</b> Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the details statement corresponding to statement 6 in part 1 volume 2.
Statement No. 16	<b>Detailed Statement on Loans and Advances given by the Government:</b> The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is present in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
Statement No. 17	<b>Detailed Statement on Sources and Application of funds for expenditure other than revenue account.</b> The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in the statement.
Statement No. 18	<b>Detailed Statement on Contingency Fund and other Public Account transaction:</b> The Statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicted the transaction in public account in detail.
Statement No. 19	<b>Statement showing details of earmarked balances.</b> This statement shows the details of investment out of reserve fund in public account.



## Part A: Methodology adopted for the assessment of fiscal position

(Reference: Paragraph 1.1; Page 1)

The norms/ceilings prescribed by the 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 (**Part B of Appendix 1.2**) 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

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	1,05,393	1,30,236	1,54,231	1,82,588	2,09,510
Growth rate of GSDP	13.72	22.41	18.42	18.39	14.74

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures for 2006-07 and 2007-08 are on provisional estimates, for 2008-09 on quick estimates and for 2009-10 on advance estimates.

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
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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**THE HARYANA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT,  
2005 (Haryana Act No. 6 of 2005)**

An act to provide for the responsibility of the State Government to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith of incidental thereto.

Be it enacted by the Legislature of the State of Haryana in the Fifty-sixth Year of the Republic of India as follows:-

1. (a) This Act may be called the Haryana Fiscal Responsibility and Budget Management Act, 2005.
- (b) It shall come into force on such date as the State Government may, by notifications in the Official Gazette, appoint in this behalf.
2. In this Act, unless the context otherwise requires: -
  - (a) “budget” means the annual financial statement laid before the House of the Legislature of the State of Haryana under article 202 of the Constitution of India;
  - (b) “current year” means the financial year preceding the ensuring year;
  - (c) “ensuing year” means the financial year for which the budget’s being presented;
  - (d) “financial year” means the year beginning on the 1 April and ending on 31 March next following;
  - (e) “GSDP” means Gross State Domestic Product at current market prices;
  - (f) “fiscal deficit” is the excess of aggregate disbursements (net of debt repayments) over revenue receipts, recovery of loans and non-debt capital receipts;
  - (g) “fiscal indicators” are such indicators as may be prescribed for evaluation of the fiscal position of the State Government;
  - (h) “fiscal targets” are the numerical ceilings and proportions to total revenue receipts (TRR) of GSDP for the fiscal indicators;
  - (i) “prescribed” means prescribed by rules made under this Act;
  - (j) “previous year” means the year preceding the current year;

- (k) “revenue deficit” means the difference between revenue expenditure and total revenue receipts (TRR);

*Explanation: Total revenue receipts (TRR) includes State’ own revenue receipts (both tax and non-tax) and current transfers from the centre (comprising grants and State’s shares of central taxes).*

- (i) “special purposes vehicle’s” means an origination or institution set up by State Government to discharge specific assignments/ duties within a specified period in respect of financial transactions or raising of loans form financial institutions or the market for specific purposes against State guarantees.
- (m) “State Government” means the Government of the State of Haryana; and
- (n) “total liabilities” means the liabilities under the Consolidate Fund of the State and the public accounts of the State and shall also included borrowings by the public account of the State and shall also included borrowings by public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and / or interest are to be served out of the State budgets.

3. The State Government shall:-

- (a) take appropriate measures to eliminate the revenue deficit and thereafter build up adequate revenue surplus and contain the fiscal deficit at a sustainable level, and utilise such surplus for discharging the liabilities in excess of the assets or for funding capital expenditure;
- (b) pursue policies to raise non-tax revenue with due regard to cost recovery and equity; and
- (c) lay down norms for prioritisation of capital expenditure, an pursue expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.

4. The State Government shall be guided by the following fiscal management principles, namely:-

- (a) transparency in setting the fiscal policy objectives, the implementation of public policy and the publication of fiscal information so as to enable the public to scrutinise the conduct of fiscal policy and the State of public finances;
- (b) stability and predictability in fiscal policy making process and in the way fiscal policy impacts the economy;
- (c) responsibility in the management of public finances, including integrity in the budget formulation;
- (d) fairness to ensure that policy decisions of the State Government have due regard to their financial implications on future generations; and

## Appendix 1.3 Part B

- (e) efficiency in the design and implementation of the fiscal policy and in managing the assets and liabilities of the public sector balance sheet.
- 5. The State Government shall in each financial year lay before the House of the State Legislature, the following statements of fiscal policy along with the budget, namely:-
  - (a) the Macroeconomic Framework Statement;
  - (b) the Medium Term Fiscal Policy Statement; and
  - (c) the Fiscal Policy Strategy Statement.
- 6. The macroeconomic framework statement, in such form as may be prescribed, shall contain an overview of the State economy, an analysis of growth and sectoral composition of GSDP, an assessment related to State Government finances and future prospects.
- 7. (a) The medium term fiscal policy statement shall set forth a three year rolling target for the prescribed fiscal indicators with clear enunciations of the underlying assumptions.
- (b) In particular and without prejudice to the provisions contained in sub-section (1), the medium term fiscal policy statement shall include the various assumption behind the fiscal indicators and an assessment of sustainability relating to:-
  - (i) the balance between revenue receipts and revenue expenditure;
  - (ii) the use of capital receipts including borrowing for generating productive assets; and
  - (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.

Provided that in case it is not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the coming into force of this Act, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates.
- 8. The fiscal policy strategy statement shall be in such form as may be prescribed and shall contain, *inter alia*-
  - (a) the fiscal policies of the State Government for the ensuring year relating to taxation, expenditure, borrowing and other liabilities (including borrowings by public sector undertakings and special purpose vehicle and other equivalent instruments where liability for repayment is on the State Government), lending, investments, other contingent liabilities, user charges on public goods/utilities and description of other activities, such as guarantees and activities of public sector undertakings which have potential budgetary implications;

- (b) the strategic priorities of the State Government in the fiscal area for the ensuring year;
  - (c) the key fiscal measures and the rationale for any major deviation in fiscal measures pertaining to taxation, subsidy, expenditure, borrowings and user charges on public goods/utilities; and
  - (d) an evaluation of the current policies of the State Government *vis-à-vis* the fiscal management principles set out in section 4, the fiscal objectives set out in the medium term fiscal policy statement in sub-section (1) of section 7 and fiscal targets set out in section 9.
9. (a) The State Government may prescribe such targets as may be deemed necessary for giving effect to the fiscal management objectives.
- (b) In particular and without prejudice to the generality of the foregoing provisions, the State Government shall: -
    - (i) progressively reduce revenue deficit from the financial year 2005-2006, so as to bring it down to zero by 2008-09 and generate revenue surplus thereafter;
    - (ii) progressively reduce fiscal deficit from the financial year 2005-06, so as to bring it down to not more than 3 *per cent* of GSDP by the year ending March 2010;
    - (iii) ensure within a period of five years, beginning from the financial year 2005-06 and ending on 31 March 2010, that the outstanding total debt including contingent liabilities do not exceed 28 *per cent* of the estimated GSDP for that year.

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section due to ground or grounds of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or national security or such other exceptional grounds as the State Government may specify.

Provided further that a statement in respect of the ground or grounds specified in the first proviso shall be placed before the House of the State Legislature, as soon as may be, after such deficit amount exceeds the aforesaid targets.

10. (a) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations in the public interest and minimise as far as practicable, secrecy in the preparation of the budget;
- (b) In particular, and without prejudice to the generality of the foregoing provisions, the State Government shall, at the time of presentation the budget, make disclosures on the following, along with detailed information in such forms as may be prescribed:-

## Appendix 1.3 Part B

- (i) the significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of fiscal indicators;
  - (ii) details of borrowings by way of ways and means advances/overdraft availed of from the Reserve Bank of India.
  - (c) Whenever the State Government undertakes unconditionally and substantially to repay the principal amount and/or pay the interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.
11. (a) The Minister-in-Charge of the Department of Finance (hereinafter referred to as “Minister of Finance”) shall review, half yearly, the trends in receipts and expenditure in relation to the budget estimates and place before the House of the State Legislature, the outcome of such reviews.
- (b) Whenever there is either shortfall in revenue or excess of expenditure over the intra-year targets mentioned in the fiscal policy strategy statement or the rules made under this Act, the State Government shall take appropriate measures for increasing revenue and/or for reducing the expenditure, including curtailment of the sums authorised to be paid and applied from out of the Consolidated Fund of the State.

Provided that nothing in this sub-section shall apply to the expenditure charged on the Consolidated Fund of the State under clause (3) of article 202 of the Constitution of India or any other expenditure, which is required to be incurred under any agreement or contract, which cannot be postponed or curtailed.

- (c) (i) Except as provided under this Act no deviation in meeting the obligations cast on the State Government under this Act shall be permissible without approval of the State Legislature.
- (ii) Where owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the State Government under this Act, the Minister of Finance shall make a statement in the House of the State Legislature explaining:-
  - (aa) any deviation in meeting the obligations cast on the State Government under this Act;
  - (ab) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and
  - (ac) the remedial measures, the State Government proposes to take.
  - (d) Any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, either through increased expenditure or loss of revenue shall be accompanied by a statement of remedial measures, before the House of the State Legislature.



- (e) The State Government may set up an agency independent of the State Government to review periodically the compliance of the provisions of this Act and table such reviews in the House of the State Legislature.
12. No suit, prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.
13. The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force.
14. (a) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:  
 Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.
- (b) Every order made under this section shall be laid, as soon as may be after it is made, before the State Legislature.
15. (a) The State Government may, by notification in the Official Gazette, make rules for carrying out the purpose of this Act.
- (b) In particulars, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: -
- (i) the form of the macroeconomic framework statement under section 6;
  - (ii) the form of medium term fiscal policy statement, including the rolling targets for the fiscal indicators under section 7;
  - (iii) the form of fiscal policy strategy statement under section 8;
  - (iv) the forms for disclosure under sub-section (2) of section 10;
  - (v) measures to enforce compliance;
  - (vi) the manner of review of compliance of the provisions of this Act by the independent agency under section 11; and
  - (vii) any other matter which is required to be, or may be prescribed
- (c) Every rule made under this Act shall be laid as soon as may be, after it is made, before the House of the State Legislature, while it is in session. If the House agrees in making any modification in the rule or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

# Appendix 1.4

## Time Series Data on State Government finances

(Reference: Paragraph 1.3; Page 11 and 33)

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>13,853</b>	<b>17,952</b>	<b>19,751</b>	<b>18,452</b>	<b>20,993</b>
<b>(i) Tax Revenue</b>	<b>9,079(65)</b>	<b>10,928 (61)</b>	<b>11,618( 59)</b>	<b>11,655(63)</b>	<b>13,220(63)</b>
Taxes on Sales, Trade, etc.	5,604(62)	6,853 (63)	7,721(67)	8,155(70)	9,032(68)
State Excise	1,107(12)	1,217 (11)	1,379(12)	1,419(12)	2,059(16)
Taxes on Vehicles	172(2)	224 (2)	234(2)	239(2)	277(2)
Stamps duty and Registration fees	1,340(15)	1,765 (16)	1,763(15)	1,326(12)	1,294(10)
Land Revenue	13	13 (-)	9 (-)	9(-)	9
Taxes on goods and passengers	758 (8)	738 (7)	379(3)	370(3)	392(3)
Taxes and duties on Electricity	62(1)	98 (1)	108(1)	106(1)	120(1)
Other Taxes	23	20	25	31	37
<b>(ii) Non-Tax Revenue</b>	<b>2,458(18)</b>	<b>4,591 (26)</b>	<b>5,097(26)</b>	<b>3,238(18)</b>	<b>2,741(13)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>1,201(9)</b>	<b>1,296 (7)</b>	<b>1,634(8)</b>	<b>1,725(9)</b>	<b>1,775 (8)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1,115(8)</b>	<b>1,138 (6)</b>	<b>1,402(7)</b>	<b>1,834(10)</b>	<b>3,257(16)</b>
<b>2. Misc. Capital Receipts</b>	-	-	10	7	9
<b>3. Recoveries of Loans and Advances</b>	<b>290</b>	<b>2,201</b>	<b>214</b>	<b>352</b>	<b>213</b>
<b>4. Total Revenue and Non debt capital receipt (1+2+3)</b>	<b>14,143</b>	<b>20,153</b>	<b>19,975</b>	<b>18,811</b>	<b>21,215</b>
<b>5. Public Debt Receipts</b>	<b>3,349</b>	<b>2,012</b>	<b>844</b>	<b>3,888</b>	<b>8,455</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,309(99)	1,990 (99)	776(92)	3,822(98)	8,320(98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India <sup>4</sup>	40(1)	22 (1)	68(8)	66(2)	135(2)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>17,492</b>	<b>22,165</b>	<b>20,819</b>	<b>22,699</b>	<b>29,670</b>
<b>7. Contingency Fund Receipts</b>	-	-	-	-	-
<b>8. Public Accounts receipts</b>	<b>5,461</b>	<b>6,732</b>	<b>9,433</b>	<b>12,308</b>	<b>15,789</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>22,953</b>	<b>28,897</b>	<b>30,252</b>	<b>35,007</b>	<b>45,459<sup>5</sup></b>
<b>Part B. Expenditure/disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>12,640</b>	<b>16,362</b>	<b>17,527</b>	<b>20,534</b>	<b>25,257</b>
Plan	2,015(16)	2,454 (15)	3,176(18)	3,918(19)	5,715(23)
Non-plan	10,625(84)	13,908 (85)	14,351(82)	16,616(81)	19,542(77) <sup>6</sup>
General Services (including Interests payments)	4,580(36)	4,845 (30)	5,230(30)	6,024(30)	7,755(31)
Economic Services	3,815(31)	6,627 (40)	6,222(35)	7,035(34)	7,530(30)
Social Services	3,995(32)	4,615 (28)	5,739(33)	7,259(35)	9,902(39)
Grants-in-aid and contributions	250(1)	275 (2)	337(2)	216(1)	70(-)

<sup>4</sup> Includes Ways and Means Advances from GOI.

<sup>5</sup> Rounded to higher side

<sup>6</sup> Rounded to lower side.

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>11. Capital Expenditure</b>	<b>1,612</b>	<b>2,428</b>	<b>3,426</b>	<b>4,502</b>	<b>5,218</b>
Plan	1,652(102)	2,486 (102)	3,411(100)	3,990(89)	4,203(81)
Non-plan	(-)40 (-) (2)	(-) 59 (-2)	15	512(11)	1,015(19)
General Services	82(5)	90 (4)	171(5)	195(4)	187(4)
Economic Services	1,091(68)	1,689 (68)	2,333(68)	3,198(71)	3,961(76)
Social Services	439(27)	649 (26)	922(27)	1,109(25)	1,070(20)
<b>12. Disbursement of Loans and Advances</b>	<b>177</b>	<b>185</b>	<b>286</b>	<b>332</b>	<b>830</b>
<b>13. Total (10+11+12)</b>	<b>14,429</b>	<b>18,975</b>	<b>21,239</b>	<b>25,368</b>	<b>31,305<sup>e</sup></b>
<b>14. Repayments of Public Debt</b>	<b>1,107</b>	<b>1,114</b>	<b>841</b>	<b>1,292</b>	<b>2,746(94)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	997(90)	1,002 (90)	728(87)	1,178(91)	2,576(94)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	110(10)	112 (10)	113(13)	114(9)	170 (6)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>15,536</b>	<b>20,089</b>	<b>22,080</b>	<b>26,660</b>	<b>34,051</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Accounts disbursements</b>	<b>5,564</b>	<b>5,395</b>	<b>8,818</b>	<b>11,442</b>	<b>14,320</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>21,100</b>	<b>25,484</b>	<b>30,898</b>	<b>38,102</b>	<b>48,371</b>
<b>Part C. Deficits/Surplus</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+) 1,213</b>	<b>(+) 1,590</b>	<b>(+) 2,224</b>	<b>(-)2,082</b>	<b>(-) 4,264</b>
<b>21. Fiscal Deficit(-)/Surplus(+) (4-13)</b>	<b>(-) 286</b>	<b>(+) 1,179</b>	<b>(-) 1,264</b>	<b>(-)6,557</b>	<b>(-) 10,090</b>
<b>22. Primary Deficit (-)/surplus (+) (21+23))</b>	<b>1,814</b>	<b>(+) 3,444</b>	<b>(+) 1,082</b>	<b>(-)4,218</b>	<b>(-) 7,353</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2,100</b>	<b>2,265</b>	<b>2,346</b>	<b>2,339</b>	<b>2,737</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>842</b>	<b>922</b>	<b>1,572</b>	<b>2,053</b>	<b>1,947</b>
<b>25. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92(5)</b>	<b>170</b>
<b>26. Interest on WMA/Overdraft<sup>7</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.04</b>	<b>0.05</b>
<b>27. Gross State Domestic Product (GSDP)<sup>8</sup></b>	<b>1,06,393</b>	<b>1,30,236</b>	<b>1,54,231</b>	<b>1,82,588</b>	<b>2,09,510</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>27,023</b>	<b>28,616</b>	<b>29,118</b>	<b>32,278</b>	<b>39,337</b>
<b>29. Outstanding guarantees including interest (year end)</b>	<b>5,644</b>	<b>5,074</b>	<b>4,402</b>	<b>4,575</b>	<b>4,536</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>8,448</b>	<b>12,694</b>	<b>6,341</b>	<b>5,188</b>	<b>4,757</b>
<b>31. Number of incomplete projects</b>	<b>22</b>	<b>20</b>	<b>23</b>	<b>29</b>	<b>15</b>
<b>32. Capital blocked in incomplete projects</b>	<b>43.65</b>	<b>36.30</b>	<b>74.74</b>	<b>85.60</b>	<b>30.00</b>
<b>33. Arrear of Revenue (Percentage of Tax and non-tax revenue receipts)</b>	<b>1,432 (12)</b>	<b>1,602 (10)</b>	<b>1,982 (12)</b>	<b>2,367 (16)</b>	<b>3,232</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.085	0.084	0.075	0.064	0.063
Own Non-Tax Revenue/GSDP	0.023	0.035	0.033	0.018	0.013
Central Transfers/GSDP	0.011	0.010	0.011	0.009	0.008

7

Interest of ₹ 5.44 lakh at the rate of 4.75 per cent was paid on ways and means advances.

8

GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana. Figures of GSDP for 2006-07 and 2007-08 are on provision estimates, 2008-09 are quick estimates and 2009-10 advance estimates.

## Appendix 1.4

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.133	0.146	0.138	0.139	0.149
Total Expenditure/Revenue Receipts	1.042	1.057	1.075	1.375	1.491
Revenue Expenditure/Total Expenditure	0.876	0.862	0.825	0.809	0.807
Expenditure on Social Services/Total Expenditure	0.307	0.277	0.314	0.330	0.364
Expenditure on Economic Services/Total Expenditure	0.340	0.440	0.409	0.409	0.374
Capital Expenditure/Total Expenditure	0.112	0.128	0.161	0.177	0.167
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.106	0.123	0.153	0.170	0.161
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	0.011	0.012	0.014	(-) 0.011	(-)0.020
Fiscal deficit/GSDP	(-) 0.003	0.009	(-) 0.008	(-) 0.036	(-)0.048
Primary Deficit (surplus) /GSDP	0.017	0.026	0.007	(-) 0.023	(-)0.035
Revenue Deficit/Fiscal Deficit	(-) 4.241	1.349	(-) 1.759	0.318	0.423
Primary Revenue Balance/GSDP	0.005	0.006	0.005	(-) 0.023	(-)0.034
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.254	0.220	0.189	0.177	0.188
Fiscal Liabilities/RR	1.951	1.594	1.474	1.749	1.187
Primary deficit vis-à-vis quantum spread	1.598	1.317	0.409	(-) 1.437	4.181
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.876	1.072	1.338	0.897	0.740
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	1.92	5.62	6.05	8.27	9.60
Balance from Current Revenue (₹ in crore)	2424	3087	4300	572	(-)117
Financial Assets/Liabilities	0.79	0.86	0.94	0.88	0.80

(₹ in crore)

Receipts			Disbursements					
2008-09		2009-10	2008-09		Non-plan	Plan	2009-10 Total	
<b>18,452.31</b>	<b>Section A: Revenue</b>							
	<b>I. Revenue Receipts</b>	<b>20,992.66</b>	<b>20,534.73</b>	<b>I. Revenue Expenditure</b>	<b>19,542.62</b>	<b>5,714.77</b>	<b>25,257.39</b>	
11,655.28	Tax Revenue	13,219.50	<b>6,024.47</b>	<b>General Services</b>	<b>7,687.33</b>	<b>68.02</b>	<b>7,755.35</b>	
3,238.45	Non-Tax Revenue	2,741.40	<b>7,258.73</b>	<b>Social Services</b>	<b>5,887.63</b>	<b>4,014.59</b>	<b>9,902.22</b>	
1,724.62	State's share of Union Taxes	1,774.47	3,854.30	Education, Sports, Art and Culture	3,735.61	1,470.94	5,206.55	
523.37	Non-Plan Grants	1,617.33	724.80	Health and Family Welfare	698.87	323.07	1,021.94	
731.32	Grants for State Plan Schemes	920.37	1,170.65	Water Supply, Sanitation, Housing and Urban Development	845.56	248.34	1,093.90	
579.27	Grants for Central and Centrally Sponsored Plan Schemes	719.59	53.44	Information and Broadcasting	45.03	24.44	69.47	
			121.09	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	25.66	135.65	161.31	
			145.44	Labour and Labour Welfare	135.41	50.96	186.37	
			1,183.28	Social Welfare and Nutrition	395.10	1,761.19	2,156.29	
			5.73	Others	6.39	-	6.39	
			<b>7,035.75</b>	<b>Economic Services</b>	<b>5,897.75</b>	<b>1,632.16</b>	<b>7,529.91</b>	
			939.60	Agriculture and allied activities	674.05	448.28	1,122.33	
			843.73	Rural Development	295.62	573.49	869.11	
			-	Special Areas Programmes				
			755.44	Irrigation and Flood Control	617.21	241.26	858.47	
			3,012.06	Energy	2,779.85	8.02	2,787.87	
			73.17	Industry and Minerals	36.34	33.46	69.80	
			1,277.17	Transport	1,462.31	19.22	1,481.53	
			9.51	Science, Technology and Environment	2.02	33.07	35.09	
			125.07	Other General Economic Services	30.35	275.36	305.71	
			<b>215.78</b>	<b>Grants-in-aid and Contributions</b>	<b>69.91</b>	<b>-</b>	<b>69.91</b>	
<b>2,082.42</b>	<b>II. Revenue Deficit carried over to Section B</b>	<b>4,264.73</b>		<b>Revenue surplus carried over to Section B</b>				
<b>20,534.73</b>	<b>Total Section A</b>	<b>25,257.39</b>	<b>20,534.73</b>		<b>19,542.62</b>	<b>5,714.77</b>	<b>25,257.39</b>	
	<b>Section B – Others</b>							
<b>6,500.06</b>	<b>III. Opening Cash Balance including Permanent Advances and Cash Balance investment</b>	<b>3,404.94</b>	<b>-</b>	<b>III. Opening overdraft from Reserve Bank of India</b>				
<b>6.80</b>	<b>IV. Miscellaneous Capital Receipt</b>	<b>9.39</b>	<b>4,501.67</b>	<b>IV. Capital Outlay</b>	<b>1,015.19</b>	<b>4,203.29</b>	<b>5,218.48</b>	
			<b>194.81</b>	<b>General Services</b>	<b>-</b>	<b>187.37</b>	<b>187.37</b>	
			<b>1,109.28</b>	<b>Social Services</b>	<b>-</b>	<b>1,070.00</b>	<b>1,070.00</b>	
			90.54	Education, Sports, Art and Culture		113.71	113.71	
			44.14	Health and Family Welfare		74.59	74.59	
			855.77	Water Supply, Sanitation, Housing and Urban Development		769.29	769.29	
			-	Information and Broadcasting				
			2.40	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		2.80	2.80	
			15.32	Social Welfare and Nutrition		17.59	17.59	
			101.11	Others		92.02	92.02	

## Appendix 1.5 Part A

Receipts				Disbursements				
2008-09			2009-10	2008-09		Non-plan	Plan	2009-10
								Total
				<b>3,197.58</b>	<b>Economic Services</b>	<b>1,015.19</b>	<b>2,945.92</b>	<b>3,961.11</b>
				549.35	Agriculture and allied activities	1,014.59	16.47	1,031.06
				811.39	Irrigation and Flood Control	-	756.36	756.36
				855.70	Energy	-	898.82	898.82
				83.23	Industry and Minerals	-	1.69	1.69
				878.81	Transport	0.60	1,246.63	1,247.23
				19.10	General Economic Services	-	25.95	25.95
<b>351.80</b>	<b>V. Recoveries of Loans and Advances</b>		<b>212.84</b>	<b>332.31</b>	<b>V. Loans and Advances disbursed</b>	<b>213.93</b>	<b>615.76</b>	<b>829.69</b>
109.37	From Power Projects	20.58		-	For Power Projects	-	123.54	123.54
141.72	From Government Servants	148.53		189.87	To Government Servants	183.93	5.69	189.62
100.71	From others	43.73		142.44	To others	30.00	486.53	516.53
	<b>VI Revenue Surplus brought down</b>			<b>2,082.42</b>	<b>VI. Revenue Deficit brought down</b>			<b>4,264.73</b>
<b>3,888.06</b>	<b>VII. Public Debt Receipts</b>		<b>8,455.37</b>	<b>1,291.84</b>	<b>VII. Repayment of Public Debt</b>			<b>2,745.97</b>
-	External debt	-			External debt			
3,822.06	Internal Debt other than Ways and Means Advances and Overdraft	8,319.97			Internal debt other than Ways and Means Advances and Overdraft	2,576.41	-	
-	Net transaction under Ways and Means Advances	-			Net transaction under Ways and Means Advances			
-	Net transactions under overdraft	-						
66.00	Loans and Advances from Central Government	135.40			Repayment of Loans and Advances to Central Government	169.56	-	
-	<b>VIII. Appropriation to contingency fund</b>	-	-	-	<b>VIII. Appropriation to contingency fund</b>			
-	<b>IX. Amount transferred to contingency fund</b>	-	-	-	<b>IX. Expenditure from contingency fund</b>			
<b>12,308.28</b>	<b>X. Public Accounts Receipts</b>		<b>15,789.41</b>	<b>11,441.82</b>	<b>X. Public Account Disbursements</b>			<b>14,319.66</b>
1,401.27	Small Savings, Provident Fund, etc.	1,870.32		1048.89	Small Savings, Provident Funds, etc.	1,008.40		
361.89	Reserve Funds	419.80		74.95	Reserve Funds	99.27		
375.88	Suspense and Miscellaneous	659.70		338.73	Suspense and Miscellaneous	616.08		
4,908.29	Remittances	5,526.75		4934.92	Remittances	5,809.71		
5,260.95	Deposits and Advances	7,312.84		5044.33	Deposits and Advances	6,786.20		
-	<b>XI. Closing overdraft from Reserve Bank of India</b>	-	-	<b>3,404.94</b>	<b>XI. Cash Balance at end</b>			<b>493.42</b>
				0.54	Cash in Treasuries and Local Remittances	0.54		
				(-) 603.39	Deposits with Reserve Bank	(-)		
				8.24	Departmental Cash Balance including Permanent Advances, etc.	1,132.20	4.11	
				3999.55	Cash Balance Investment and earmarked investments	1,620.97		
<b>23,055.00</b>	<b>Total - Section B</b>		<b>27,871.95</b>	<b>23,055</b>	<b>Total</b>			<b>27,871.95</b>



## Part B: Summarised financial position of the Government of Haryana as on 31 March 2010

(Reference: Paragraphs 1.1.1 and 1.7.1; Page 1 and 32)

		(₹ in crore)	
As on 31 March 2009	Liabilities		As on 31 March 2010
<b>21,054.48</b>	<b>Internal Debt</b>		<b>26,798.04</b>
	7,245.51	Market Loans bearing interest 10,929.19	
	2.39	Market Loans not bearing interest 2.39	
	15.98	Loans from Life Insurance Corporation 12.90	
	3,334.67	Loans from other Institutions, etc. 4,863.21	
-	10,455.93	Special Securities issued to the National Small Saving Fund of the Central Government 10,990.35	
<b>2,030.88</b>	<b>Loans and Advances from Central Government</b>		<b>1,996.72</b>
	0.43	Pre 1984-85 Loans 0.43	
	34.15	Non-plan Loans 30.59	
	1,949.16	Loans for State Plan Schemes 1,924.01	
	15.29	Loans for Central Plan Schemes 13.37	
	31.85	Loans for Centrally Sponsored Plan Schemes 28.32	
<b>10.00</b>	<b>Contingency Fund</b>		<b>10.00</b>
<b>6,609.43</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>7,471.36</b>
<b>2,221.72</b>	<b>Deposits</b>		<b>2,748.37</b>
<b>1,519.42</b>	<b>Reserve Funds</b>		<b>1,839.94</b>
	<b>Suspense and misc. balance</b>		<b>4.00</b>
<b>33,445.93</b>			<b>40,868.43</b>
As on 31 March 2009	Assets		As on 31 March 2010
<b>24,177.87</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>29,386.96</b>
	5,031.32	Investments in shares of Companies, Corporations, etc. 5,575.18	
	19,146.55	Other Capital Outlay 23,811.78	
<b>1,877.25</b>	<b>Loans and Advances</b>		<b>2,494.10</b>
	139.37	Loans for Power Projects 242.33	
	1,285.56	Other Development Loans 1,758.37	
	452.32	Loans to Government Servants and miscellaneous loans 493.40	
<b>0.87</b>	<b>Advances</b>		<b>0.88</b>
<b>39.61</b>	<b>Suspense and Miscellaneous Balances</b>		<b>-</b>
<b>6.93</b>	<b>Remittance Balances</b>		<b>289.88</b>
<b>3,404.94</b>	<b>Cash</b>		<b>493.42</b>
	0.54	Cash in Treasuries and Local Remittances 0.54	
	(-) 603.39	Deposits with Reserve Bank -1,132.20	
	8.13	Departmental cash balances 4.00	
	0.11	Permanent advances 0.11	
	2,841.58	Cash Balance Investment 103.34	
	1,157.97	Reserve Fund Investment 1,517.63	
<b>3,938.46</b>	<b>Deficit on Government Accounts</b>		<b>8,203.19</b>
	2,082.42	(i) Revenue Surplus/deficit of the Current Year 4,264.73	
	1,856.04	(ii) Accumulated deficit up to preceding year 3,938.46	
<b>33,445.93</b>	<b>Total</b>		<b>40,868.43</b>

**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 ₹ 7.79 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2010. The difference is under reconciliation (September 2010).

## Details showing the estimated receipts and expenditure and actuals thereagainst during 2009-10

(Reference: Paragraph 1.1.2; Page 4)

(₹ in crore)

Receipts			Expenditure		
	Budget Estimates	Actual		Budget Estimates	Actual
<b>A Revenue Account</b>	<b>22,437.00</b>	<b>20,992.66</b>	<b>A Revenue Account</b>	<b>25,821.06</b>	<b>25,257.39</b>
<b>I Tax Revenue</b>	<b>16,568.22</b>	<b>14,993.97</b>	<b>I Fiscal Services</b>	<b>245.01</b>	<b>231.58</b>
(1) Sales Tax*	10,740.00	9,032.37	(1) Tax Collection Charges	243.45	230.72
(2) State Excise Duties	1,700.00	2,059.02	(2) Other Fiscal Services	1.56	0.86
(3) Stamps and Registration	1,225.00	1,293.56	<b>II General Services</b>	<b>7,630.59</b>	<b>7,523.77</b>
(4) Passenger and Goods tax	425.00	391.45	(1) Administrative Services	2,082.91	2,026.86
(5) Other tax Revenue	556.50	443.10	(2) Debt Services	3,075.57	2,809.01
(6) Share from Central Taxes	1,921.72	1,774.47	(3) Other General Services	2,472.11	2,687.90
<b>II Non-Tax Revenue</b>	<b>5,868.78</b>	<b>5,998.69</b>	<b>III Social Services</b>	<b>9,783.25</b>	<b>9,902.22</b>
(1) Debt Services	587.89	667.89	(1) Education, Sports and Art and Culture	5,350.51	5,206.55
(2) General Services	296.62	271.80	(2) Health and Family Welfare	993.10	1,021.94
(3) Social Services	1,493.53	502.31	(3) Labour and Employment	166.80	186.37
(4) Economic Services	1,221.97	1,289.80	(4) Social Security and Welfare	1,375.21	2,156.29
(5) Grants-in-aid from the Govt of India	2,258.77	3,257.29	(5) Other Social Services	1,897.63	1,331.07
(6) Other Non Tax Receipts	10.00	9.60	<b>IV Economic Services</b>	<b>8,072.16</b>	<b>7,529.91</b>
<b>B Miscellaneous Capital Receipt</b>	<b>15.25</b>	<b>9.39</b>	(1) Rural Development	935.10	869.11
<b>C Public Debt</b>	<b>9,508.51</b>	<b>8,455.37</b>	(2) Agriculture and Allied Activities	1,110.28	1,122.33
(1) Market Borrowings	3,600.46	4,000.00	(3) Industries and Minerals	93.20	69.80
(2) Small Savings Loans	100.00	806.10	(4) Irrigation and Flood Control	1,144.66	858.47
(3) State Plan Loans	595.20	135.40	(5) Transport	1,057.06	1,481.57
(4) Other Loans	5,212.85	3,513.87	(6) Other Economic Services	3,731.86	3,128.67
<b>D Loans (Recoveries)</b>	<b>267.35</b>	<b>212.84</b>	<b>V Grants-in-Aid and Contribution</b>	<b>90.05</b>	<b>69.91</b>
			<b>B Capital Expenditure</b>	<b>3,972.67</b>	<b>5,218.48</b>
			<b>C Repayment of Debt</b>	<b>3,685.70</b>	<b>2,745.97</b>
			<b>D Loans (Advances)</b>	<b>1,483.27</b>	<b>829.69</b>
<b>Grand Total (A+B+C+D)</b>	<b>32,228.11</b>	<b>29,670.26</b>	<b>Grand Total (A+B+C+D)</b>	<b>34,962.70</b>	<b>34,051.53</b>

\* Taxes on sales, trade, etc.

# Appendix 1.7

## Details of schemes included in the approved Plan but withdrawn during Revised Estimates and wherein no expenditure was incurred (Reference: Paragraph 1.1.2.3; Page 7)

			(₹ in lakh)
Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2009-10
1	Crop Husbandry	Rastriya Krishi Vikash Yojana (RKVY) for scheduled caste farmers	200.00
2		Promoting Agriculture Mechanisation for Schedule Caste farmers	100
3		Plan Scheme for Agricultural Human Resources Development in Haryana	6.00
4	Fisheries	Development of Fresh Water Prawn Farming (State Plan)	10.00
5		National Fisheries Development Board (Centrally sponsored schemes) (CSS)	10.00
6		Fisheries education, training and extension (CSS: 80:20)	5.00
7	Forests	State Resources and Livelihood Project	5.00
8	Co-operation	Promotion of self help groups in Haryana	5.00
9		Purchase of debenture by Haryana State Cooperative Agricultural Rural Development Bank	100.00
10	Community Development	Construction of <i>Chaupal</i> subsidy scheme	100.00
		(i) <i>Harijan</i>	30.00
		(ii) Backward (iii) General	70.00
11	Irrigation	Construction of Satluj Yamuna Link Project (Haryana Portion)	10.00
12		Ambala Irrigation Scheme	800.00
13	Command Area Development Authority	Construction of field intermediate and link drain	30.00
14	Power	Haryana Power Generation Corporation Limited-New Scheme Gas based plant at Faridabad	10,371.00
15		Extension of Deen Bandhu Chhotu Ram Thermal Power Plant	17,025.00
16		Panipat Unit -3, Panipat	2,137.00
17		Panipat Unit-4, Panipat	109.00
18		Uttar Haryana Bijli Vitarn Nigam International Bank for Reconstruction and Development/ World Bank Loan	6,000.00
19		Daksin Haryana Bijli Vitarn Nigam - Advanced Metering	724.00
20	Renewable Energy	Promoting installation of solar water heating system	1.00
21	Industry	Growth Centre (CSS 67:33)	54.30
22		Industrial infrastructural up gradation	0.10
23	Civil Aviation	Procurement of trainers	5.00
24		Providing Runway Lighting	5.00
25		Procurement of gliders	2.00
26	Public Works Department (Buildings and Roads)	Externally Aided Projects Haryana State Road Improvement Project	5,000.00
27		Schedule Caste Sub Plan Component	4,000.00
28	Science And Technology	Conference/workshop/Seminar	3.00
29		Centre for Development and transfer of Biotechnology	20.00
30	Tourism	Funds under Twelfth Finance Commission	49.00
31		Modernisation/ Up gradation of training institutes	135.00
32		Air conditioning and furnishing of tourist complex	10.00
33	Elementary Education	Provision of dual desk in middle school	800.00
34	Secondary Education	Creation of 300 additional post of lecturers	500.00
35		Setting of record rooms for efficient education	100.00
36		Development of soft skills in schools	460.00
37		Scheduled Caste Sub Plan Scheme- Free bicycle to scheduled caste girls and boys	564.00

## Appendix 1.7

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2009-10
38	Higher Education	Strengthening of infrastructure in non-Government aided colleges	100.00
39		Construction and maintenance work of colleges	394.50
40		Incentive to students belonging to minority groups	5.00
41		Stipend scheme for Below Poverty Line Students	900.00
42	Art and Culture	Setting up of state archeology Museum	0.05
43		Opening of 22 new sub divisions	2.50
44		Opening of 72 libraries in C and D Blocks	2.50
45		Creation of New Posts in District Library	10.00
46		Construction of buildings of District Library	15.00
47	Technical Education	EDUSAT and E-teaching/ learning	10.00
48		Modernisation of YMCA institute Faridabad	10.00
49		Internal revenue generation scheme	1.00
50		Information technology	60.00
51		Technical Education IVth programme	10.00
52		Scheme for merit based award to girl students	70.00
53		Special coaching for various competition and placement for Scheduled Castes	10.00
54		Merit base scholarship to Scheduled Caste (Girl ) students	200.00
55	Sports	State Sports Council	100.00
56	Health	Setting up of cobalt unit at districts Ambala, Sirsa, Kuruksetra and Bhiwani	1.00
57		Pubic private partnership for providing comprehensive special care	1.00
58		Modernisation of Health infrastructure	1.00
59		Repair and maintenance of equipment and furniture	50.00
60		Telephone facilities in Community Health Centre and Primary Health Centre	0.20
61		Opening and strengthening of Auxiliary Nursing Midwife/General Nursing Midwife training school	1.00
62		Opening/ Continuation of sub centres	30.00
63		Strengthening of food adulteration cell at Directorate	1.00
64		Transport management and replacement of vehicles	80.00
65		Establishment of Pre-Natal Diagnostic Technique (PNDT) Monitoring cell	1.00
66		Creation of posts of computers in Municipal committee	1.00
67		Strengthening of civil registration system	1.00
68		<i>Arogya Kosh</i> for Scheduled Caste patients	21.00
69		Multi Development Sactorial plan for Mewat District	1.00
70	Welfare of Scheduled Caste / Backward Classes	Scholarship for Scheduled Caste girls 10+1 to graduate classes	532.70
71		Setting up of apparel training centre for Scheduled Caste in Haryana	50.00
72		Grant of loan to members belonging to Scheduled Caste for construction of houses	0.10
73		Setting up of Skill imparting infrastructure in Scheduled Caste population concentrated area	0.10
74	Social Justice and Empowerment	Association of Social Health in India, Panchkula <i>Ashiana</i>	1.65
75		Juvenile Justice Fund	20.00
76		Skill building and rehabilitation of Juveniles	50.00
77		Home cum training centre for destitute women and widows	10.00
78	Woman and Child Development	<i>Swavlamban</i>	10.00
79		Construction of building for Directorate	100.00
<b>Total</b>			<b>52,420.70</b>
			<b>Say ₹ 524.21 crore</b>

# Appendix 1.8

## Details of schemes where the provisions made in the Revised Estimates were reduced but no expenditure was incurred (Reference: Paragraph 1.1.2.3; Page 8)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2009-10	Revised Estimate 2009-10
1	Animal Husbandry	Setting up of Veterinary University	50.00	5.00
2	Land Records	Strengthening of Revenue Administration and updating of Land Records	75.00	1.00
3	Panchayats	Numbering of Residential Houses in Rural Areas	112.00	112.00
4		Special projects to be prioritised by Chief Minister in villages	8,000.00	8,000.00
5		Haryana Rural Development Fund	7500.00	1,000.00
6	Command Area Development Authority	Adaptive trials and Action Research	2.50	4.50
7	Power	Consumer metering, Distribution Transformers Metering	332.00	332.00
8		Distribution Automation System	362.00	1,086.00
9		International Bank for Reconstruction and Development Loan (Externally Aided Projects)	4,000.00	2,210.00
10	Mines and Geology	Development of mines and minerals	3.00	60.00
11	Electronics and Information Technology	Setting up of Indian Institute of Technology at Gurgaon	1.00	1.00
12		Hardware and Software technology park	1.00	1.00
13	Secretariat Economic Services	Strengthening of Planning Machinery at State level	182.00	70.00
14		Information Technology (Computerisation)	3.00	3.00
15		Family income and Expenditure survey	0.05	0.05
16		Strengthening of District Statistical Agency	0.05	0.05
17		Economic Survey	0.05	0.05
18		Establishment of Housing and Environmental Statistical system	0.25	0.25
19		Survey of non- profit institute, non government organization and national building organization	0.25	0.25
20	Decentralised/ District Planning	Decentralised Planning	1.00	1.00
21	Secondary Education	Expansion of facilities class IX –X (Dual Desk)	743.18	743.18
22		Setting up of EDUSAT Project	300.00	100.00
23		Free text book to Scheduled Castes	650.00	150.00
24	Medical Education	Establishment of BPS Women Medical College Khanpur Kalan (Sonipat)	450.00	150.00
25	Health	Providing Lab facilities in Primary Health Centre's	3.00	1.00
26	Ayurveda, Yoga and Naturroopathy, Unani, Siddha and Homeopathy (AYUSH)	Improvement of existing Ayurvedic/ Unani Dispensaries	15.00	17.00
27		Upgration of Ayurvedic Dispensaries into Ayurvedic Prathmic Swasthya Kendras	1.84	0.19
28	Employees State Insurance	Opening of Mobile Employees State Insurance dispensaries	1.25	1.00
29	Urban Development	Integrated low cost sanitation scheme	1,200.00	500.00
30	Welfare of Schedule Caste/Backward Classes	Creation of employment generation opportunities by setting up of employment oriented institutes	500.00	29.50
31	Labour	Information Technology	177.50	177.50
32	Social justice and empowerment	Home for aged and infirms, Rewari	4.00	4.00
33	Haryana Institute Of Public Administration, Gurgaon.	Centre for entrepreneurship Development	2.00	2.00
34		Purchase of Electrical Equipment of Divisional Training Centre Haryana Institute of Public Administration, Rohtak.	1.00	1.00
35	Revenue	Hospitality Buildings	10.00	10.00
<b>Total</b>			<b>24,683.92</b>	<b>14,773.52</b>
			<b>Say ₹ 246.84 crore</b>	<b>Say ₹ 147.74 crore</b>

# Appendix 1.9

## Details of schemes included in the Revised Estimates

(Reference: Paragraph 1.1.2.3; Page 7)

(₹ in Lakh)				
Sr. No.	Name of the Department	Name of the Scheme	Provision in Revised Estimate 2009-10	Expenditure 2009-10
1	Co-operation	Expansion/ up gradation of Milk Plant Rohtak	39.00	39.00
2		Intensive subvention scheme for Haryana State Co-oprative Apex Bank Limited (HARCO) Bank	2,700.00	1,900.00
3		Share Capital of Cooperative Sugar mills for payment of cane prices	8,000.00	4,250.00
4	Irrigation	Raising and Strengthening of embankment along Yamuna	1,200.00	142.50
5	Power	Bhakra Beas Management Board (Haryana) (Running and Maintenance)	682.00	682.00
6	Renewal Energy Department	Green Energy Fund	50.00	50.00
7	Industries	Pardhan Mantri Rojgar Yojna(PMRY) special concession to Scheduled Caste / Scheduled Tribes	67.56	67.56
8	Tourism	Tourist facilities at Pinjore	6.24	6.22
9	Elementary Education	Grant for kitchen sheds and up gradation of rooms	1,173.00	1,173.00
10	Secondary education	Security and Guiding assistance – Grant-in-Aid	100.00	100.00
11	Higher Education	Grant in Aid to Central University in District Mahendergarh	977.00	977.00
12	Medical Education	Establishment of Mewat Medical and Teaching College at Nalhar (Mewat)	5,000.00	5,000.00
13	Health	Continuation of District Staff for Civil Surgeon	20.00	27.30
14		Improvement and strengthening Headquarters staff	4.00	0.00
15		Postpartum at District Level	20.00	0.00
16	Ayurveda, Yoga and Naturroopathy, Unani, Siddha and Homeopathy(AYUSH)	Mainstreaming of AYUSH under National Rural Health Mission	341.23	249.76
17	Urban Development	Compensation to Municipal Corporations in lieu of House Tax	6,500.00	0.01
18	Welfare of Schedule Caste/Backward Classes	<i>Anusuchit Jati Chhatra Shiksha Protsahan yojna</i>	100.00	24.21
19	Social Justice And Empowerment	<i>Varisth Nagrik Samman club</i>	160.50	160.50
20		Indira Gandhi National Widow Pension Scheme	165.00	165.00
21		Indira Gandhi National Disable Pension Scheme	70.00	70.00
22		Setting up of drug de-addiction centres in Haryana	100.00	100.00
23		Share Capital to Haryana Backward Classes and Economically Weaker Section for Handicapped	141.60	141.50
24		Establishment of Senior Citizen clubs in all district urban estates	20.00	44.82
25		Woman and Child Development	Training to Integrated Child Development Scheme functionaries	41.70
26		Grant in Aid to Voluntary organizations	20.00	20.00
27		Home-cum-Vocational Training /Production centres for young girls	10.00	0.00
<b>Total</b>			<b>27,708.83</b>	<b>15,411.98</b>

Say ₹ 277.09 crore    Say ₹ 154.12 crore

# Appendix 1.10

## Details of schemes where Budget Estimates were enhanced but actual expenditure was less than original provisions

(Reference: Paragraph 1.1.2.3; Page )

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2009-10	Revised Estimate 2009-10	Expenditure 2009-10
1	Forests	Raising of strip plantation on Government lands	1,350.00	1,352.87	1,332.36
2	Command Area Development Authority	Reclamation of water logged areas	16.00	20.00	11.81
3		Institutional support to Water Users Associations (functional grant)	157.50	158.50	99.48
4	Elementary Education	Mid-Day meal scheme (CSS)	2,640.00	2,743.00	2,153.64
5	Secondary Education	<i>Rastriya Madhyamic Siksa Abhiyan</i> - Opening of model schools in backward blocks(CSS)	1,000.00	1,150.00	563.63
6	Higher Education	Information Technology	100.00	215.00	38.45
7	Health	Provision of casualty services in the state	200.00	250.00	174.73
<b>Total</b>			<b>5,463.50</b>	<b>5,889.37</b>	<b>4,374.10</b>

Say ₹ 54.64 crore    Say ₹ 58.89 crore    Say ₹ 43.74 crore



## Details of schemes where expenditure was incurred without provisions in the Budget Estimates

(Reference: Paragraph 1.1.2.3; Page 7)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Expenditure 2009-10
1	Haryana Agricultural University	Special Component Plan	131.01
2		All India Coordinated Research Project (AICRP)	458.70
3	Panchayats	Rastriya Gram Swaraj Yojana	94.50
4	Haryana Institutes of Public Administration, Gurgaon	Purchase of electrical equipments	6.13
5	Revenue	Haryana Staff Selection Commission Building(HSSC)	0.81
<b>Total</b>			<b>691.15</b>

Say ₹ 6.91 crore

# Appendix 1.12

## Details showing the collection of tax and non-tax revenue in respect of major components and expenditure incurred on their collection

(Reference: Paragraph 1.3.1; Page 14)

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(` in crore)			
<b>Tax Revenue</b>					
Taxes on Sales, trades, etc.	2005-06	5,604.45	36.86	0.66	
	2006-07	6,853.24	45.42	0.66	0.82
	2007-08	7,720.98	50.64	0.66	0.83
	2008-09	8,154.73	65.92	0.81	0.88
	2009-10	9,032.37	78.48	0.87	
Taxes on Vehicles	2005-06	172.12	6.71	3.90	
	2006-07	223.66	6.93	3.10	2.47
	2007-08	233.79	5.47	2.34	2.58
	2008-09	239.30	8.00	3.34	2.93
	2009-10	277.07	11.32	4.09	
State Excise	2005-06	1,106.86	10.75	0.97	
	2006-07	1,217.10	12.09	0.99	3.30
	2007-08	1,378.81	12.95	0.94	3.27
	2008-09	1,418.53	18.46	1.30	3.66
	2009-10	2,059.02	20.48	0.99	
Stamp and Registration	2005-06	1,339.73	5.63	0.42	
	2006-07	1,764.98	10.59	0.60	2.33
	2007-08	1,763.28	12.04	0.68	2.09
	2008-09	1,326.39	16.31	1.23	2.77
	2009-10	1,293.56	13.72	1.06	
Taxes on goods and Passengers	2005-06	757.60	7.22	0.95	
	2006-07	738.41	-	-	
	2007-08	379.39	1.13	0.30	
	2008-09	370.29	1.50	0.41	
	2009-10	391.45	1.94	0.50	
<b>Non-Tax Revenue</b>					
Police	2005-06	7.49	645.12	8,613.08	
	2006-07	22.79	690.35	3,029.18	
	2007-08	41.44	773.68	1,866.99	
	2008-09	55.22	1,065.23	1,929.07	
	2009-10	35.11	1,390.16	3,959.44	
Urban Development	2005-06	714.09	115.18	16.13	
	2006-07	2,562.34	144.66	5.65	
	2007-08	2,805.24	370.89	13.22	
	2008-09	884.50	500.61	56.60	
	2009-10	133.70	334.02	249.83	
Medical and Health	2005-06	30.50	385.42	1,263.67	
	2006-07	31.59	410.41	1,299.18	
	2007-08	64.91	468.48	721.74	
	2008-09	30.94	643.73	2,080.58	
	2009-10	30.23	927.05	3,066.65	
Major and Medium Irrigation	2005-06	64.13	401.31	625.78	
	2006-07	87.19	492.97	565.40	
	2007-08	72.27	633.38	876.41	
	2008-09	74.01	661.33	893.57	
	2009-10	218.56	729.34	335.23	
Road Transport	2005-06	548.44	669.75	122.12	
	2006-07	571.18	699.63	122.49	
	2007-08	622.56	732.19	117.61	
	2008-09	645.04	826.53	128.14	
	2009-10	699.57	957.34	136.85	
Water Supply and Sanitation	2005-06	32.84	356.93	1,086.88	
	2006-07	34.94	392.52	1,123.41	
	2007-08	38.12	549.45	1,441.37	
	2008-09	30.74	649.48	2,112.82	
	2009-10	30.02	743.34	2,476.15	

# Appendix 1.13

## Financial position (as on 31 March 2010) of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised (Reference: Paragraph 1.6.3; Page 29)

		Investment (upto 2009-10)	Accumulated Loss	Year of Account
		(₹ in crore)		
<b>I. Government Companies</b>				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	17.58	5.99	2003-04
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	269.00	2007-08
3.	Haryana Tanneries Limited, Chandigarh.	1.17	10.57	2008-09
4.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	185.74	76.43	2007-08
5.	Haryana State Small Scale Industries and Export Corporation Limited, Chandigarh.	1.81	22.55	2008-09
6.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	6.18	2007-08
7.	Haryana Power Generation Limited, Panchkula.	2,391.27	140.03	2008-09
8.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	1,011.78	22.09	2008-09
9.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	581.46	2,778.33	2008-09
10.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	743.58	1,260.98	2008-09
<b>Total</b>		<b>4,947.93</b>	<b>4,592.15</b>	

# Appendix 1.14

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

(Reference: Paragraph 1.6.4; Page 30)

(₹ 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)	1987-88	-	-	-	-	0.03	(-) 0.10	-	(-) 0.10	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1985-86	2.53	2.30	-	-	1.96	0.06	-	0.06	3
3.	Printing and Stationary (National Text Book Scheme)	2006-07	25.20	21.58	0.09	0.01	15.95	1.26	1.48	2.74	13
4.	Food and Supply (Grain Supply Scheme)	2008-09	1,822.83	1,608.36	-	-	1,690.55	(-) 132.27	-	(-) 132.27	-
5.	Transport Department Haryana Roadways	2004-05	366.23	361.92	431.86	0.27	482.16	(-) 98.20	21.40	(-) 76.80	-
<b>Total</b>			<b>2,216.79</b>	<b>1,994.16</b>	<b>431.95</b>	<b>0.28</b>	<b>2,190.65</b>	<b>(-)229.25</b>	<b>22.88</b>	<b>(-) 206.37</b>	<b>16</b>

# Appendix 2.1

## Statement of various grants/appropriations where savings were more than ₹ 10 crore in each case or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 44)

(₹ in crore)

Sr. No.	Grant No	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage of savings
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Voted)</b>					
1.	4	Revenue	547.09	179.31	33
2.	5	Excise and Taxation	115.88	13.00	11
3.	8	Buildings and Roads	919.77	111.52	12
4.	9	Education	5,492.64	286.09	5
5.	11	Urban Development	911.89	577.87	63
6.	12	Labour and Employment	206.30	19.93	10
7.	13	Social Welfare and Rehabilitation	2,192.11	82.29	4
8.	14	Food and Supplies	243.42	156.43	64
9.	15	Irrigation	3,925.28	366.75	9
10.	16	Industries	140.76	22.55	16
11.	17	Agriculture	680.43	18.37	3
12.	18	Animal Husbandry	328.23	31.82	10
13.	21	Community Development	1,002.71	70.13	7
14.	23	Transport	1,067.96	97.70	9
<b>Revenue (Charged)</b>					
15.	6	Finance	3,075.57	266.56	9
<b>Capital (Voted)</b>					
16.	8	Buildings and Roads	1,991.22	390.96	20
17.	10	Medical and Public Health	824.50	82.60	10
18.	12	Labour and Employment	36.24	6.81	19
19.	13	Social Welfare and Rehabilitation	5.66	1.45	26
20.	14	Food and Supplies	3,600.64	188.43	5
21.	23	Transport	169.81	20.88	12
22.	25	Loans and Advances by State Government	1,483.27	653.58	44
<b>Capital (Charged)</b>					
23.	8	Buildings and Roads	3.80	3.60	95
24.	15	Irrigation	42.00	17.07	41
25.		Public Debt	4,778.36	2,032.39	43
<b>Total</b>			<b>33,785.54</b>	<b>5,698.09</b>	

# Appendix 2.2

## Statement of various grants/appropriations where excess expenditure was more than ₹ 10 crore in each case or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 48)

(₹ in crore)

Sr. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Excess expenditure (Percentage)
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Voted)</b>					
1.	6	Finance	2,242.67	2,437.29	194.62 (9)
2.	10	Medical and Public Health	1,711.72	1,773.48	61.76 (4)
<b>Revenue (Charged)</b>					
3.	3	Home	26.89	32.48	5.59 (21)
<b>Capital (Voted)</b>					
4.	15	Irrigation	1,453.00	1,630.25	177.25 (12)
<b>Total</b>			<b>5,434.28</b>	<b>5,873.50</b>	<b>439.22</b>

# Appendix 2.3

## Details showing the drawal of funds to avoid lapse of budget grant

(Reference: Paragraph 2.3.5; Page 50)

Sr. No.	Name of Drawing and Disbursing Officer	Amount drawn		Remarks	Period of audit
		Date	Amount (₹ in lakh)		
1.	Programme Officer, Integrated Child Development Scheme, Karnal	31 March 2008	30.04	Amount withdrawn and deposited in Account	February 2007 to March 2010
2.	Child Development Programme office, Shahabad	26 March 2010 22 March 2010 25 March 2010	1.56 0.16 0.01	The amount was drawn for making payment to the wages for the Financial year 2010-11	April 2007 to March 2010
3.	District Fisheries Officer, Rewari	29 March 2010	2.40	Amount withdrawn and deposited in Account	May 2004 to March 2010
4.	District Horticulture Officer, Hisar	31 March 2007 18 March 2008 31 March 2008 23 March 2009 31 March 2009	8.75 11.03 3.13 12.39 38.14	Amount withdrawn and deposited in Account	September 2004 to December 2009
5.	Commissioner and Director General School Education Department Haryana, Chandigarh	March 2008	700.00	Deposited with <i>Shiksha Sadan</i> Society Haryana Panchkula	April 2008 to March 2009
6.		January 2009 March 2009	1,562.50 104.16	DD No 267925 dated 15 January 2009	April 2008 to March 2009
7.		March 2007	1,962.00	DD No. 21449 dated 29 March 2007 for ₹ 79128000 DD 214494 dated 29 March 2007 for ₹ 118692000	April 2008 to March 2009
8.	District Education Officer, Panipat	March 2008 and April 2008	90.46 60.00	Bank Account No. 1329299409 DD No.053216 dated 12 April 2008	July 2007 to October 2009
9.	District Education Officer, Sonipat	March 2008 to April 2008	241.18	Deposited in the Bank Accounts of various schools	November 2007 to September 2009
10.	Principal, District Institute of Education and Training, Mahendragarh	March 2009	10.00	Saving Bank Account No. 55074577370 of SBP Mahendragarh Branch.	July 2008 to January 2010
11.	Principal, Government Girl Senior Secondary School, Jagadhari	March 2008	142.31	With District Education Officer Yamunanagar till June 2009	April 2005 to December 2009
12.	Principal Government Senior Secondary School, Yamunanagar/ District Education Officer, Yamunanagar	March 2008	24.00	Cheque No. 782400 dated 20 July 2008 for ₹ 27.60 lakh and deposited in Saving Bank Account No. 672510110001195 (State Bank of India)	
		<b>Total</b>	<b>5,004.22</b>		<b>(Say ₹ 50.04 crore)</b>



## Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary (Reference: Paragraph 2.3.8; Page 51)

(₹ in crore)

Number and Name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
<b>A Revenue (Voted)</b>				
4-Revenue	445.42	367.78	77.64	101.67
8-Buildings and Roads	869.77	808.25	61.52	50.00
9-Education	5,350.51	5,206.55	143.96	142.13
15-Irrigation	3,810.70	3,558.53	252.17	114.58
<b>Sub-total</b>	<b>10,476.40</b>	<b>9,941.11</b>	<b>535.29</b>	<b>408.38</b>
<b>A Revenue (Charged)</b>				
2-General Administration	12.04	11.00	1.04	1.13
<b>Sub-total</b>	<b>12.04</b>	<b>11.00</b>	<b>1.04</b>	<b>1.13</b>
<b>B Capital (Voted)</b>				
8-Buildings and Roads	1,832.22	1,600.26	231.96	159.00
22-Co-operation	19.20	17.31	1.89	0.85
<b>Sub-total</b>	<b>1,851.42</b>	<b>1,617.57</b>	<b>233.85</b>	<b>159.85</b>
<b>B Capital (Charged)</b>				
8-Buildings and Roads	3.00	0.20	2.80	0.80
Public Debt	3,685.70	2,745.97	939.73	1,092.66
<b>Sub-total</b>	<b>3,688.70</b>	<b>2,746.17</b>	<b>942.53</b>	<b>1,093.46</b>
<b>Grand Total</b>	<b>16,028.56</b>	<b>14,315.85</b>	<b>1,712.71</b>	<b>1,662.82</b>

# Appendix 2.5

## Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ one crore in each case

(Reference: Paragraph 2.3.8; Page 51)

(₹ in crore)

Sr. No.	Grant number	Name of the grants and appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess
<b>Revenue (Voted)</b>							
1.	10	Medical and Public Health	1693.89	17.83	1711.72	1773.48	61.76
<b>Total</b>			<b>1693.89</b>	<b>17.83</b>	<b>1711.72</b>	<b>1773.48</b>	<b>61.76</b>

# Appendix 2.6

## Excess/Unnecessary/Insufficient re-appropriation of funds

(Reference: Paragraph 2.3.9; Page 52)

(₹ in crore)

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
1.	3	Home	2055-Police 109-District Police- 99-District Police Force-	(O) 981.14 (R) -7.97 973.17	971.81	(-) 1.36
2.			2014-Administration of Justice 102-High Courts- 98-Establishment- 98-Establishment Expenses-	(O) 23.46	26.56	(+) 3.10
3.			99-Judges	(O) 3.04	4.99	(+) 1.95
4.	4	Revenue	2245-Relief on account of Natural Calamities 02-Flood, Cyclones, etc. 282-Public Health 113-Assistance for repairs/reconstruction of Houses-	(O) 3.50 (R) (-) 2.10 1.40	0.31	(-) 1.09
5.			01-Drought- 80-General- 800-Other expenditure- 98-Relief to fire sufferer-	(O) 5.00 (R) 12.33 17.33	18.47	(+) 1.14
6.			6	Finance	2071-Pensions and other Retirement Benefits 01-Civil- 101-Superannuation and Retirement Allowances-	(O) 1,300.00 (R) 168.65 1,468.65
7.			2071-Pensions and other Retirement Benefits 01-Civil- 104-Gratuities-	(O) 424.00 (R) (-) 31.25 392.75	388.30	(-) 4.45
8.			2049-Interest Payments 01-Interest on Internal Debt 200-Interest on Other Internal Debts- 91-8.5% Tax Free Special Bonds of State Government (Power Bonds)-	(O) 124.62	106.62	(-) 18.00
9.			04-Interest on Loans and Advances from Central Government- 108-Interest on 1984-89 State Plan Loans consolidated in term of recommendations of 9 <sup>th</sup> Finance Commission- 99-Consolidate Pre 1984-89 Loans-	(O) 115.99	69.60	(-) 46.40
10.			60-Interest on Other Obligations- 101-Interest on Deposits-	(O) 4.50 (R) -0.50 4.00	0.03	(-) 3.97
11.			01-Interest on Internal Debt- 200-Interest on Other Internal Debts- 91-8.5% Tax Free Special Bonds of State Government (Power Bonds)- 96-Loans from National Rural Credit (LTO) Fund of the NABARD-	(O) 54.25 (R) 21.11 75.36	71.89	(-) 3.47
12.			03-Interest on Small Savings, Provident Funds, etc. 104-Interest on State Provident Funds- 99-Interest on State Provident Fund to Government Servants other than All India Services Officer-	(O) 522.00 (R) 32.71 554.71	541.30	(-) 13.41

## Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
13.			01-Interest on Internal Debt- 123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government- 93-Interest on Small Savings Collection-	(O) 1,035.92 (R) 0.62 1,036.54	1,026.36	(-) 10.18
14.			200-Interest on Other Internal Debts- 92-Interest on Loans from NCRPB-	(O) 66.69 (R) 39.57 106.26	59.95	(-) 46.31
15.			04- Interest and Loan and Advances from Central Government 101- Interest on Loans for State/ Union Territory Plan Schemes 99-Block loans	(O)33.08 (R)3.10 36.18	27.87	(-)8.31
16.	8	Buildings and Roads	3054-Roads and Bridges 80-General- 797-Transfers to /from Reserve Fund/Deposit Account 99-Transfer to/from CRF-Inter Account Transfer-	(O) 100.00 (R) -7.38 92.62	18.16	(-) 74.46
17.			04-District and Other Roads- 337-Roadworks- 96-Grants-in-Aid to HUDCO for repayment of Road works due to shortfall in Toll collection-	(O) 50.00 (R) -32.82 17.18	19.81	(+) 2.63
18.			2059- Public works 80-General- 001-Direction and Administration- 96-Execution-	(O) 263.52 (R) -49.72 213.80	216.34	(+) 2.54
19.			004-Planning and Research- 97-For Setting up Haryana State Building & Roads Academy of Research & Training-	9.60	-	(-) 9.60
20.			2216-Housing 05-General Pool Accommodation- 001-Direction and Administration- 99-Direction and Administration-	6.98	4.17	(-) 2.81
21.			3054-Roads and Bridges 04-District and Other Roads- 337-Roadworks- 98-Rural Roads-	(O) 159.53 (S) 50.00 (R) 84.22 293.75	282.23	(-) 11.52
22.			80-General- 800-Other expenditure- 99-Other expenditure-	(O) 0.03	8.03	(+) 8.00
23.			052-Machinery and Equipment- 99-Pro-rata of Machinery and Equipment charges transferred from Major head-2059- Public Works-	2.18	4.83	(+) 2.65
24.			2059-Public Works 60-Other Buildings- 053-Maintenance and Repairs- 99-Maintenance and Repairs-	(O) 89.79 (R) 11.21 101.00	103.23	(+) 2.23
25.			80-General- 799-Suspense-	(O) 1.75 (R) 7.45 9.20	5.74	(-) 3.46
26.			5054-Capital Outlay on Roads and Bridges 03-State Highways- 337-Road works- 99-1 Widening and Strengthening Panipal-Asandh Road from K.M. 0.44 in Karnal and Jind District-	(O) 652.09 (R) (-) 176.10 475.99	295.58	(-) 180.41
27.			04-District & Other Roads- 337-Roadworks- 99-District Roads-	(O) 399.63 (R) (-) 274.64 124.99	317.02	(+) 192.03

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
28.			789-Special Component Plan for Scheduled Caste-	(O) 40.00 (R) 220.00	25.56	(-) 234.44
29.			99-Construction/Widening/ Strengthening and Special Repair of Roads in the Scheduled Castes Population area-	260.00		
30.			80-General- 004-Research- 99-Research-	2.00	0.11	(-) 1.89
31.			052-Machinery and Equipment- 99-Tools and Plant charges transferred from Major Head-2059-Public Works-	1.00	-	(-) 1.00
32.			4250-Capital Outlay on other Social Services 789-Special Component Plan for Scheduled Castes- 98-Training building for Scheduled Castes wings-	(O) 20.00 (R) (-) 20.00 -	7.97	(+) 7.97
33.			4059-Capital Outlay on Public Works 01-Office Buildings- 051-Construction- 99-District Administration-	(O) 19.50 (S) 33.00 (R) -0.80 51.70	42.70	(-) 9.00
34.			70-Yojna Bhawan-	(O) 0.50 (S) 3.00 (R) -1.52 1.98	-	(-) 1.98
35.			4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education- 203-University and Higher Education- 98-Construction of Building of Shiksha Sadan at Panchkula-	(O) 6.00 (S) 1.00 (R) (-) 4.69 2.31	0.43	(-) 1.88
36.			99-College Buildings-	(O) 49.00 (S) 5.00 (R) -9.58 44.42	48.94	(+) 4.52
37.			202-Secondary Education- 99-Secondary School Buildings-	(O) 5.00 (R) -1.55 3.45	1.88	(-) 1.57
38.			02- Technical Education- 789- Special Component Plan for Scheduled Caste 99-Construction of Hostels for Scheduled Castes Students in Polytechnics-	4.90	-	(-)4.90
39.			4210-Capital Outlay on Medical and Public Health 01-Urban Health Services- 110-Hospital and Dispensaries- 99-Buildings-	(O) 8.00 (S) 16.00 (R) 2.79 26.79	21.35	(-) 5.44
40.			4235-Capital Outlay on Social Security and Welfare 02-Social Welfare- 800-Other expenditure – 81-Implementation of J.J. Act- 98-Observation Home-	(O) 2.50 (R) -1.18 1.32	-	(-) 1.32
			4216-Capital Outlay on Housing 01-Government Residential Buildings- 106-General Pool Accommodation- 97-Jailes-	(O) 0.50 (R) 2.17 2.67	0.11	(-) 2.56

## Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
41.			5054-Capital Outlay on Roads and Bridges 03-State Highways- 101-Bridges- 99-1 Construction of H.L. Bridge over Tagri Nadi on Ambala-Naraingarh Road-	(O) 29.50 (R) -8.88 20.62	74.27	(+) 53.65
42.			04-District and Other Roads 337-Road Works 98-Rural Roads-	(O) 412.78 (R) -130.13 282.65	451.41	(+) 168.76
43.			4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education- 104-Polytechnics- 99-Polytechnics Buildings-	(O) 23.10 (S) 11.00 (R) 22.55 56.65	61.14	(+) 4.49
44.			4059-Capital Outlay on Public Works 60-Other Buildings- 051-Construction- 99-Public Works-	(O) 3.00 (S) 10.00 (R) -1.66 11.34	24.08	(+) 12.74
45.			4216-Capital Outlay on Housing 01-Government Residential Buildings- 106-General Pool Accommodation- 96-Public Works-	(O) 1.10 (R) 6.50 7.60	10.51	(+) 2.91
46.			4235-Capital Outlay on Social Security and Welfare 02-Social Welfare- 102-Child Welfare- 99-Construction of Anganwari Centres-	(O) 10.01 (R) 6.97 16.98	15.74	(-) 1.24
47.			4210-Capital Outlay on Medical and Public Health 03-Medical Education Training and Research- 105-Allopathy- 99-Buildings-	(O) 32.00 (S) 8.00 (R) 2.40 42.40	44.65	(+) 2.25
48.			02-Rural Health Services 103-Primary Health Centres- 99-Buildings-	(O) 0.01 (R) 0.99 1.00	3.54	(+) 2.54
49.			5054-Capital Outlay on Roads and Bridges 80-General- 800-Other Expenditure- 99-Research-	(O) 3.00 (S) 0.80 (R) -0.21 3.59	0.20	(-) 3.39
50.	9	Education	2202-General Education 02-Secondary Education- 109-Government Secondary Schools- 99-Teaching Staff including other Establishment- 98-Establishment Expenses-	(O) 1,339.17 (R) -102.01 1,237.16	1,212.36	(-) 24.80
51.			105-Teachers Training- 96-Setting up of DIETs at Gurgaon, Sonipat, Mohra, Bhrikalani, Iccus, Ding, Mohindergarh, Madina etc.	(O) 28.53 (R) -3.18 25.35	19.80	(-) 5.55
52.			001-Direction and Administration- 99-Administrative Staff-	(O) 21.51 (R) -0.35 21.16	15.95	(-) 5.21
53.			01-Elementary Education- 101-Government Primary Schools- 95-Expansion of Facilities Classes VI-VIII (Full time)-	(O) 8.00 (R) 53.34 61.34	31.58	(-) 29.76
54.			99-Classes I to V-	(O) 1,001.91 (R) 117.20 1,119.11	1,025.26	(-) 93.85
55.			98-Middle Education Classes VI to VIII 98-Establishment Expenses-	(O) 706.27 (R) 41.79 748.06	725.28	(-) 22.78

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
56.			97-Expansion of facilities classes I-V	(O) - (S) 142.12 (R) 51.53 193.65	153.42	(-) 40.23
57.			108-Text Books- 98-Printing and Publications etc. of Text books-	(O) 22.81 (R) 2.15 24.96	28.06	(+) 3.10
58.			03-University and Higher Education 103-Government Colleges and Institutes- 99-Institutes-	(O) 153.57 (R) 44.67 198.24	177.44	(-) 20.80
59.			01-Elementary Education- 101-Government Primary Schools- 90-Sarva Shiksha Abhiyan-	(O) 170.00 (R) -78.27 91.73	161.73	(+) 70.00
60.	10	Medical & Public Health	2210-Medical and Public Health 03-Rural Health Services Allopathy- 102-Employees State Insurance Scheme- 99-Headquarter Staff-	(O) 2.29 (R) -0.70 1.59	3.21	(+) 1.62
61.			2215-Water Supply and Sanitation 01-Water Supply- 799-Suspense-	(O) 0.60 (R) 6.73 7.33	38.36	(+) 31.03
62.			001-Direction and Administration- 99-Headquarter staff-Chief Engineer and his establishment- 98-Establishment Expenses-	(O) 8.55 (R) 0.91 9.46	10.64	(+) 1.18
63.			2211-Family Welfare 101-Rural Family Welfare Services-98-Sub Centres-	(O) 44.29 (R) 4.66 48.95	56.79	(+) 7.84
64.			2215-Water Supply and Sanitation 01-Water Supply- 001-Direction and Administration- 96-Executive Engineer and their Establishment Regular/Confirmed Mechanical Staff-	(O) 315.77 (R)-41.79 273.98	275.30	(+) 1.32
65.			2210-Medical and Public Health 06-Public Health- 101-Prevention and Control of diseases- 99-Malaria-	(O) 75.28 (R) -12.37 62.91	72.91	(+) 10.00
66.	12	Labour and Employment	2230-Labour and Employment 03-Training- 003-Training of Craftsman and Supervisors- 99-Industrial Training Institute-	(O) 57.26 (R) -7.46 49.80	47.80	(-) 2.00
67.			64-Development of ITI's-	(O) 12.57 (R) 19.35 31.92	30.77	(-) 1.15
68.			4250-Capital Outlay on other Social Services 800-Other expenditure- 97-Modernisation of Machinery and Equipment-	(O) 15.63 (S) 5.37 (R) -2.30 18.70	16.85	(-) 1.85
69.	13	Social Welfare and Rehabilitation	2235-Social Security and Welfare 60-Other Social Security and Welfare programmes- 200-Other Programmes- 99-Contribution to National Workers Relief fund-	(O) 10.61	-	(-) 10.61
70.			02-Social Welfare 102-Child Welfare- 92-Integrated Child Development Services Schemes (WCD)-	(O) 182.09 (S) 3.36 (R) -7.85 177.60	172.79	(-) 4.81



## Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
71.			2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes 01-Welfare of Scheduled Castes- 277-Education- 69-Anusuchit Jati Chhatra Uchch Shiksha Protsahan Yojna-	(O) – (S) 1.00 (R) 0.24 1.24	0.24	(-) 1.00
72.	15	Irrigation	2701-Medium Irrigation 07-Improvement of old/Existing channels under NABARD- 800-Other Expenditure- 99-Interest on Capital & Extension & Improvement-	(O) 110.45	-	(-) 110.45
73.			14-Water Resources Consolidation Project (WRCP)- 800-Other expenditure- 99-Interest-	(O) 36.14	-	(-) 36.14
74.			08-Jui Canal Project- 800-Other Expenditure- 98-Energy Charges-	17.00	-	(-) 17.00
75.			001-Direction and Administration- 98-Superintending Engineer-	(O) 1.49 (R) -0.15 1.34	-	(-) 1.34
76.			10-Sewani Lift Irrigation Project (commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 13.30 (R) -9.71 3.59	-	(-) 3.59
77.			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial)- 001-Direction and Administration- 98-Execution Irrigation-	(O) 228.72 (S) 13.61 (R) -15.37 226.96	136.06	(-) 90.90
78.			96-Special Revenue Staff-	(O) 46.70 (S) 1.46 (R) -5.96 42.20	12.17	(-) 30.03
79.			99-Supervision Irrigation-	(O) 26.46 (S) 1.28 (R) -2.12 25.62	8.56	(-) 17.06
80.			101-Maintenance & Repair- 98-Other Maintenance Expenditure-	(O) 25.45 (R) 0.24 25.69	19.42	(-) 6.27
81.			15-Lining of channels- 800-Other Expenditure- 99-Interest-	(O) 81.72	-	(-) 81.72
82.			80-General- 800-Other Expenditure- 97-Share to Himachal Pradesh for Renuka Dam Project-	(O) – (S) 60.90 (R) -35.90 25.00	-	(-) 25.00
83.			99-Interest-	(O) 54.48	-	(-) 54.48
84.			001-Direction and Administration- 99-Chief Engineers common Establishment-	(O) 24.07 (S) 3.02 (R) -3.55 23.54	6.15	(-) 17.39
85.			05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98-Energy Charges-	(O) 73.70 (R) -20.97 52.73	41.99	(-) 10.74
86.			99-Interest	(O) 8.05	-	(-) 8.05
87.			001-Direction and Administration- 98-Executive-	(O) 1.63 (R) -0.24 1.39	-	(-) 1.39

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+/ Saving(-)
88.			01-Multi Purpose River Project (Commercial)- 001-Direction and Administration- 97-Execution Irrigation-	(O) 50.63 (R) -5.12 45.51	19.35	(-) 26.16
89.			95-Special Revenue Staff-	(O) 24.60 (R) -2.43 22.17	0.45	(-) 21.72
90.			98-Superintending Irrigation-	(O) 3.91 (R) -1.01 2.90	1.35	(-) 1.55
91.			101-Maintenance and Repairs- 98-Other Maintenance Expenditure- 99-Haryana portion-	(O) 3.43 (R) 1.10 4.53	-	(-) 4.53
92.			04-Loharu Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges-	(O) 29.50 (R) -1.33 28.17	-	(-) 28.17
93.			18-Non-Commercial Irrigation Projects- 001-Direction and Administration- 97-Execution Irrigation-	(O) 31.70	9.41	(-) 22.29
94.			98-Supervision Irrigation-	(O) 5.75 (R) -0.32 5.43	0.54	(-) 4.89
95.			99-Chief Irrigation-	(O) 1.70	0.40	(-) 1.30
96.			12-Flood Control Project (Commercial)- 800-Other Expenditure- 99-Interest-	(O) 14.86	-	(-) 14.86
97.			14-Dadupur Nalvi Irrigation Projects- 800-Other Expenditure- 99-Interest-	(O) 12.99	-	(-) 12.99
98.			11-Bhakhra Management Board- 800-Other Expenditure- 99-Interest-	(O) 1.31	-	(-) 1.31
99.			02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges-	(O) 16.50 (R) -3.17 13.33	45.74	(+) 32.41
100.			80-General- 800-Other Expenditure- 98-Improvement, upgradation, operation and maintenance-	(O) 27.00 (R) 6.00 33.00	58.86	(+) 25.86
101.			01-Multi Purpose River Project (Commercial)- 101-Maintenance & Repair- 98-Other Maintenance Expenditure-	(O) 7.82 (R) 5.18 13.00	15.63	(+) 2.63
102.			05-Jawahar Lal Nehru Project (Commercial)- 101-Maintenance & Repairs- 98-Other Maintenance Expenditure-	(O) 2.20 (R) 1.05 3.25	8.52	(+) 5.27
103.			04-Loharu Canal Project (Commercial)- 101-Maintenance & Repairs- 98-Other Maintenance Expenditure-	(O) 1.60 (R) 0.90 2.50	5.35	(+) 2.85
104.			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System- 800-Other Expenditure- 98-Construction of canals-	(O) 33.25 (R) 25.75 59.00	140.12	(+) 81.12
105.			15-Lining of Channels- 800-Other Expenditure- 97-BML-Hansi Branch-Butana Branch Multipurpose Link Channel-	(O) 0.10	11.37	(+) 11.27
106.			800-Other Expenditure- 98-Construction of Canals-	(O) 8.00 (R) 5.95 13.95	15.45	(+) 1.50

## Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
107.			4701-Capital Outlay on Medium Irrigation- 19-Kaushalya Dam- 800-Other Expenditure- 98-Construction of Canals-	(O) – (S) – (R) 79.32 79.32	103.83	(+) 24.51
108.			07-Improvement of old/existing channels under NABARD- 800-Other Expenditure- 98-Construction of canal	(O) 150.00 (R) -70.00 80.00	203.39	(+) 123.39
109.			06-New Minor for Equitable Distribution of Water- 800-Other Expenditure- 98-Construction of Canal-	(O) 230.30 (R) -180.30 50.00	94.28	(+) 44.28
110.			21-NCR Water Supply Channel- 800-Other Expenditure- 98-Construction of Canals-	(O) – (S) – (R) 75.00 75.00	(-) 32.00	(-) 107.00
111.			80-General- 800-Other Expenditure- 97-Liability of completed projects-	(O) 25.00	-	(-) 25.00
112.			002-Data Collection- 99-Data Collection-	(O) 6.94 (R) 1.10 8.04	2.19	(-) 5.85
113.			4700-Capital Outlay on Major Irrigation 13-Modernisation & Lining of Canal System- 800-Other Expenditure- 98-Construction of Canal-	(O) 36.25 (R) -28.64 7.61	1.67	(-) 5.94
114.			789-Special Component Plan for Scheduled Castes- 99-Improvement in Rehabilitation of water courses in Scheduled Castes population in the State-	(O) 3.75 (R) 1.14 4.89	-	(-) 4.89
115.			16-Rehabilitation of Existing Channels/Drainage System- 789-Special Component Plan for Scheduled Castes- 99-Improvement in Construction works and Rehabilitation of water courses in Schedules Castes population in the State-	(O) 5.75 (R) 25.75 31.50	-	(-) 31.50
116.			05-Jawahar Lal Nehru Project (Commercial)- 800-Other Expenditure- 98-Dam and Appurtenant Works-	(O) 12.50 (R) -12.50 -	7.35	(+) 7.35
117.			15-Lining of Channels- 800-Other Expenditure- 98-Restoration capacity of BML-	(O) 2.50 (R) 0.13 2.63	-	(-) 2.63
118.			14-Dadupur Nalvi Irrigation Project- 789-Special Component Plan for Scheduled Castes- 99-Recharge ground water in Sweet Water in Scheduled Castes population in the State-	(O) 2.00 (R) 0.05 2.05	-	(-) 2.05
119.			4711-Capital Outlay on Flood Control Projects 01-Flood Control- 201-Drainage and Flood Control Project- 99-Flood Protection and Disaster Preparedness-	(O) 25.45 (R) 6.74 32.19	8.73	(-) 23.46
120.			98-Urban Storm Water Drainage	(O) 7.00	-	(-) 7.00

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
121.			789-Special Component Plan for Scheduled Castes- 99-Flood protection, restoration and Disaster Management in Scheduled Castes population Area in the State-	(O) 7.55	-	(-) 7.55
122.	17	Agriculture	2415-Agricultural Research and Education 01-Crop Husbandry- 277-Education- 99-Grants-in-aid to Haryana Agricultural University-	(O) 151.43	128.31	(-) 23.12
123.			789- Special Component Plan for Scheduled Castes- 99-Scheme to Provide Training and Education to Schedule Caste regarding Agriculture Research-	(O) 1.65	-	(-) 1.65
124.			2402-Soil and Water Conservation 102-Soil Conservation- 86-Pilot Project for the reclamation of Water Logged Areas in Bhiwani and Jhajjar District- 99-Normal Plan-	(O) 4.30	1.50	(-) 2.80
125.			2402-Soil and Water Conservation 102-Soil Conservation- 80-Scheme for Providing Assistance of Water Saving Technology-	(O) 4.00	13.37	(+) 9.37
126.	18	Animal Husbandry	2403-Animal Husbandry 102-Cattle and Buffalo Development- 73-Scheme for Integrated Murrah Development-	(O) 15.00 (R) -15.00 -	3.48	(+) 3.48
127.			101-Veterinary Services and Animal Health- 95-Continuance of Veterinary Hospital and Dispensaries-	(O) 56.91 (R) -3.00 53.91	46.85	(-) 7.06
128.			93-Scheme for the expansion of existing State Cattle Development Project and Establishment of I.C.D.P. Naunaul-	(O) 5.09 (R) 2.91 8.00	10.06	(+) 2.06
129.			95-Scheme for Establishment of Intensive Cattle Development Projects at Ambala, Bhiwani, Jind, Pehowa and Sirsa-	(O) 24.24 (R) 3.56 27.80	28.82	(+) 1.02
130.			101-Veterinary Services and Animal Health- 96-Veterinary Hospitals and Dispensaries-	(O) 23.33 (R) 1.38 24.71	27.42	(+) 2.71
131.			98-Scheme for the Continuance of the Office of District Animal Husbandry Office and creation of new District Offices-	(O) 5.83 (R) -0.39 5.44	6.59	(+) 1.15
132.	21	Community Development	2515-Other Rural Development programmes 789-Special Component Plan for Scheduled Castes- 98-Scheme for the Rural Sanitation under Total Sanitation Programme for Scheduled Castes-	(O) 4.00	-	(-) 4.00
133.			99-Scheme for the Rural Health & Sanitation Programme for Scheduled Castes-	(O) 2.00	-	(-) 2.00
134.			97-Scheme for the construction of Harijan Chuapal for Scheduled Castes-	(O) 1.00	-	(-) 1.00
135.			102-Community Development- 93-Rural Sanitation Programme under total sanitation campaign- 99-Normal Plan-	(O) 8.00	-	(-) 8.00

## Appendix 2.6

Sr. No.	Grant No.	Description	Head of Account	Provisions O: Original S: Supplementary R: Reappropriation	Actual expenditure	Final Excess(+)/ Saving(-)
136.			91-Special Component plan for Scheduled Castes category-	(O) 2.00	-	(-) 2.00
137.			98-Scheme for employment Generation for Scheduled Castes SCSP Component-			
138.			87-State Incentive Scheme on Sanitation-	(O) 3.93	2.09	(-) 1.84
			96-Rural Health & Sanitation Programme-	(O) 3.57	2.51	(-) 1.06
			99-Normal Plan-			
139.	23	Transport	5053-Capital Outlay on Civil Aviation	(O) 0.20	3.32	(+) 3.12
			60-Other Aeronautical Services-	(R) -		
			052-Machinery and Equipment-	0.20		
			98-Air Traffic Control facilities at different aerodromes-			
140.		Public Debt	6003-Internal debt of the State Government	(O) 1,000.00	169.58	(-) 261.85
			110-Ways and Means Advances from the Reserve Bank of India-	(R) -568.57		
				431.43		
141.			109-Loans from other Institutions	(O) 85.50	54.00	(+) 6.63
			97-Loans from NCRPB for upgradation of roads (B&R)-	(R) -38.13		
				47.37		
142.			96-Loans from NCRPB (PH)	(O) 88.77	76.34	(-) 2.39
				(R) -10.04		
				78.73		
143.			105-Loans from the National Bank for Agricultural and Rural Development-	(O) 73.49	151.40	(+) 18.90
			99-Loans from NABARD-	(S) 9.64		
				(R) 49.37		
				132.50		
144.			6004-Loans and Advances from the Central Government	(O) 96.67	154.67	(+) 58.00
			02-Loans for State/Union Territory Plan Schemes-			
			105-State Plan Loans consolidated in terms of recommendations of the 12 <sup>th</sup> Finance Commission-			
145.	25	Loans & Advances by State Government	7610-Loans to Government Servants etc.	(O) 72.00	60.17	(+) 13.77
			201-House Building Advances-	(R) -25.60		
			800-Other Advances-	46.40		
			99-Advances for purchase of Foodgrains-			
<b>Total</b>					<b>13,256.29</b>	<b>(-) 2167.18 (+) 1285.34</b>

Abstract	Nos. of cases	Amount (₹ in crore)
Excess expenditure over appropriations	50	1,285.34
Savings out of appropriations	95	2,167.18
<b>Total</b>	<b>145</b>	<b>3,452.52</b>

Excess cases more than 10 crore	Number	Amount
Sr. No. 44,65,105,107 and 143	5	77.42
<b>Savings cases more than 10 crore</b>		
Sr. No. 8,12,13,21,50,55,58,59,69,74,79,84,89,93,96,97,119 and 122	17	301.99
<b>Total</b>	<b>22</b>	<b>379.41</b>

Excess cases more than 25 crore	Number	Amount
6,27,41,42,59,61,99,100,104,108,109 and 144	12	1081.03
<b>Savings cases more than 25 crore</b>		
9,14,16,26,28,53,54,56,72,73,77,78,81,82,83,88,92,110,111,115 and 140	21	1654.26
<b>Total</b>	<b>33</b>	<b>2735.29</b>

# Appendix 2.7

## Surrenders in excess of actual savings (₹ 50 lakh or more) (Reference: Paragraph 2.3.10; Page 52)

(₹ in crore)

Sr. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings (-)/ Excesses (+)	Amount surrendered	Amount surrendered in excess
<b>Revenue – Voted</b>					
1	18-Animal Husbandry	328.23	(-) 31.82	43.43	11.61
2	21-Community	1,002.71	(-) 70.13	309.40	239.27
3	23-Transport	1,067.96	(-) 97.70	99.66	1.96
<b>Capital-Charged</b>					
4	15-Irrigation	42.00	(-) 17.07	18.00	0.93
<b>Capital – Voted</b>					
5	23.Transport	169.81	(-) 20.89	24.04	3.15
6	15-Irrigation	1,453.00	(+) 177.25	15.49	192.74
7	25-Loand and Advances by State Government	1,483.27	(-) 653.58	667.55	13.97
<b>Total</b>		<b>5,546.98</b>	<b>(-) 713.94</b>	<b>1,177.57</b>	<b>463.63</b>

## Details of savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.3.11; Page 52)

(₹ in crore)

Sr. No.	Number and name of grants/appropriations	Saving	Surrender	Savings which remained to be surrendered
1	2	3	4	5
<b>Revenue (Voted)</b>				
1.	8-Buildings and Roads	111.52	36.81	74.71
2.	9-Education	286.09	117.60	168.49
3.	12-Labour and Employment	19.93	15.05	4.88
4.	13-Social Welfare and Rehabilitation	82.29	65.65	16.64
5.	15-Irrigation	366.75	129.48	237.27
6.	17-Agriculture	18.37	4.50	13.87
<b>Revenue (Charged)</b>				
7.	6-Finance	266.56	116.11	150.45
<b>Capital (Voted)</b>				
8.	12-Labour and Employment	6.81	4.41	2.40
<b>Capital (Charged)</b>				
9.	8-Buildings and Roads	3.60	0.21	3.39
10.	Public Debt	2,032.39	1,848.57	183.82
<b>Total</b>		<b>3,194.31</b>	<b>2,338.39</b>	<b>855.92</b>



# Appendix 2.9

## Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2010

(Reference: Paragraph 2.3.11; Page 52)

Sr. No.	Grant number	Total Provisions	Amount of surrender	Percentage of Total Provision
1	2	3	4	5
<b>Revenue Voted</b>				
1.	2-General Administration	643.34	13.07	2
2.	4-Revenue	547.09	179.42	33
3.	5-Excise and Taxation	115.88	13.02	11
4.	8-Buildings and Roads	919.77	36.81	4
5.	9-Education	5,492.64	117.60	2
6.	11-Urban Development	911.89	577.91	63
7.	12-Labour and Employment	206.30	15.05	7
8.	13-Social Welfare and Rehabilitation	2,192.11	65.65	3
9.	14-Food and Supplies	243.42	156.43	64
10.	15-Irrigation	3,925.28	129.48	3
11.	16-Industries	140.76	22.75	16
12.	18-Animal Husbandry	328.23	43.43	13
13.	21-Community Development	1,002.71	309.40	31
14.	23-Transport	1,067.96	99.66	9
<b>Revenue Charged</b>				
15.	6-Finance	3,075.57	116.11	4
<b>Capital Voted</b>				
16.	8-Buildings and Roads	1,991.22	392.19	20
17.	10-Medical and Public Health	824.50	82.34	10
18.	14-Food and Supplies	3,600.64	188.44	5
19.	15-Irrigation	1,453.00	15.50	1
20.	23-Transport	169.81	24.04	14
21.	25-Loans and Advances by State Government	1,483.27	667.55	45
<b>Capital Charged</b>				
22.	15-Irrigation	42.00	18.00	43
23.	Public Debt	4,778.36	1,848.57	39
<b>Total</b>		<b>35,155.75</b>	<b>5,132.42</b>	

# Appendix 2.10

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

(Reference: Paragraph 2.3.12; Page 53)

(₹ in crore)

Sr. No.	Grant number	Head of Account Scheme/Service	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2010	
				Amount	Percentage of total expenditure	Amount	March 2010
1.	02-General Administration	2220-Information and Publicity	69.47	40.81	59	30.29	44
2.	04-Revenue-	2245-Relief on Account of Natural Calamities	209.13	206.44	99	200.26	96
3.	06-Finance-	2048-Appropriation for reduction or Avoidance of debt	72.48	72.48	100	72.48	100
4.	12-Labour and Employment	4250-Capital Outlay on Other Social Services	29.42	29.42	100	26.95	92
5.	13-Social Welfare and Rehabilitation	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	161.31	97.30	60	79.73	50
6.	15-Irrigation	2700-Major Irrigation	725.29	364.13	50	154.38	21
7.		2801-Power	2,774.45	1,559.77	56	577.21	21
8.		4700-Capital Outlay on Major Irrigation	275.58	188.06	68	120.55	44
9.		4701-Capital Outlay on Medium Irrigation	401.80	212.57	53	159.22	40
10.		4711-Capital Outlay on Flood Control Project	78.98	49.46	63	46.52	59
11.		4801-Capital Outlay on Power Project	898.82	497.43	55	428.62	48
12.	16-Industries	2810-Non-Conventional Sources of Energy	13.41	7.98	60	2.02	15
13.		2852-Industries	27.28	13.75	50	5	18
14.		2853-Non-Ferrous Mining and Metallurgical Industries	12.91	8.55	66	7.64	59
15.		3425-Other Scientific Research	31.41	25.23	80	23.83	76
16.	17-Agriculture	2401-Crop Husbandry	331.47	194.50	59	153.51	46
17.		2402-Soil and Water Conservation	39.66	22.85	58	13.31	34
18.	19-Fisheries	2405-Fisheries	24.17	12.04	50	7.72	32
19.	20-Forest	2402-Soil and Water Conservation	10.94	3.70	34	5.96	54
20.	21-Community Development	2505-Rural Employment	66.85	37.91	57	13.61	20
21.		3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	69.91	52.74	75	46.82	67
22.	22-Co-operation	2425-Co-operation	71.61	37.57	52	31.35	44
23.		4425-Capital Outlay on Co-operation	16.39	12.20	74	13.10	80
24.	23-Transport	5055-Capital Outlay on Road Transport	79.26	59.00	74	53.94	68
25.	24-Tourism	5452-Capital Outlay on Tourism	25.95	16.73	64	15.68	60
26.	25-Loans and Advances	6860-Loans for Consumer Industries	72.50	42.50	59	42.50	59
27.		6801-Loans for Power Projects	123.54	123.54	100	123.54	100
28.		6217-Loans for Urban Development	417.61	217.61	52	167.61	40
29.		6851-Loans for Village and Small Industries	23.86	23.86	100	23.86	100
30.	Public Debt	6003-Internal Debt of the State Government	2,576.41	1,357.37	53	554.01	22
31.		6004-Loans and Advances from the Central Government	169.56	100.15	59	2.23	1.32
<b>Total</b>			<b>9,901.43</b>	<b>5,687.65</b>	<b>57</b>	<b>3,203.45</b>	<b>32</b>



# Appendix 2.12

## Details showing delays in submission of Budget Estimates to Finance Department for the year 2009-10

(Reference: Paragraph 2.5.3; Page 56)

Sr. No.	Demand number and nomenclature	Major heads of accounts	Name of Department/schemes	Date of Receipt of Budget Estimates	Due date of submission to Finance Department	Delay in days
1.	4-Revenue	2029-(Non-plan) Land Revenue	Financial Commissioner (Revenue)/ Land records and consolidation of holdings, 103-Land Records (HQ and District Staff)	19-12-2008	23-10-2008	56
2.		2506-(Non-plan) Land Reform	Financial Commissioner (Revenue)/ Land records and consolidation of holdings, (SNE), 012-Land Reforms (Temporary posts)	25-11-2008	05-10-2008	50
3.		2030-(Non-plan) Stamp Registration	Financial Commissioner (Revenue) SNE, 001-Direction and Checking Staff	04-11-2008	05-10-2008	29
4.		2245-Relief on Account of Natural Calamities	Financial Commissioner (Revenue) (SNE), Natural Calamities	12-11-2008	05-10-2008	37
5.		3475-Other General Economic Services	Financial Commissioner (Revenue) SNE 201-(99) Land Reforms	18-03-2009	05-10-2008	163
6.	7-Other Administrative Services	2070-Other Administrative Services	HIPA-BE	25-11-2008	06-10-2008	49
7.			State vigilance Bureau	17-12-2008	06-10-2008	71
8.			Enquiry Officer Vigilance	12-11-2008	06-10-2008	36
9.			Lokayukta	23-10-2008	06-10-2008	16
10.			Civil Defence	02-01-2009	06-10-2008	87
11.			Home Guard	11-12-2008	06-10-2008	65
12.			Urban Development	01-01-2009	06-10-2008	86
13.			Hospitality Organisation	05-12-2008	06-10-2008	59
14.			Re-Habilitation Department	27-11-2008	06-10-2008	51
15.			Chief Secretary Haryana (Expenditure on various committee meeting)	20-11-2008	06-10-2008	44
16.			Haryana State Lotteries	03-11-2008	06-10-2008	27
17.			Haryana State Administrative reform Mission	24-12-2008	06-10-2008	78
18.			2075-Miscellaneous General Services	Financial Commissioner (Revenue)	19-12-2008	06-10-2008
19.	Financial Commissioner & Principle Secretary, State Lotteries	10-11-2008		06-10-2008	34	

# Appendix 3.1

## Details of Utilisation Certificates due, received and outstanding as on 31 March 2010

(Reference: Paragraph 3.1; Page 59)

(₹ in lakh)

Name of the department	Year	Total Grants paid		Utilisation certificates due <sup>9</sup>		Utilisation certificates received		Utilisation certificates outstanding	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
PWD, B&R	2008-09	01	150.00	01	150.00	-	-	01	150.00
Urban Development	1998-99	601	38,075.97	04	259.99	-	-	04	259.99
	1999-2000	864	41,141.77	77	513.67	07	14.51	70	499.16
	2000-01	1,388	51,217.52	113	1,015.10	13	86.65	100	928.45
	2001-02	1,803	66,846.07	439	1,267.77	34	55.20	405	1,212.57
	2002-03	1,852	60,779.91	271	3,342.76	40	42.45	231	3,300.31
	2003-04	1,592	13,665.44	147	2,531.04	26	448.23	121	2,082.81
	2004-05	212	4,837.81	03	945.81	01	38.02	02	907.79
	2005-06	561	10,127.05	35	3,649.03	23	256.84	12	3,392.19
	2006-07	201	11,914.72	88	8,928.55	23	213.92	65	8,714.63
	2007-08	123	35,407.20	25	33,982.68	12	2,883.76	13	31,098.92
Irrigation	2008-09	41	46,445.31	41	46,445.31	07	5,348.78	34	41,096.53
	2007-08	02	170.00	01	04.59	01	04.59	-	-
Agriculture	2008-09	02	230.00	02	230.00	02	230.00	-	-
	2006-07	11	10,865.67	11	10,865.67	05	710.00	06	10,155.67
	2007-08	09	11,961.00	09	11,961.00	09	11,961.00	--	-
Rural Development	2008-09	08	14,025.65	8	14,025.65	-	-	08	14,025.65
	2001-02	-	-	01	13.53	-	-	01	13.53
	2002-03	27	4,444.69	01	1.69	-	-	01	1.69
	2004-05	41	4,518.96	7	1,120.65	-	-	7	1,120.65
	2005-06	248	3,617.80	127	2,919.17	-	-	127	2,919.17
	2006-07	46	6,434.89	46	6,434.39	-	-	46	6,434.39
	2007-08	330	7,796.33	330	7,796.33	-	-	330	7,196.33
Development And Panchayat	2008-09	416	4,002.20	416	4,002.20	-	-	416	4,002.20
	2002-03	-	-	03	502.06	-	-	03	502.06
	2003-04	19	10,597.24	16	10,095.18	01	44.51	15	10,050.67
	2004-05	14	6,891.70	13	6,884.90	01	41.79	12	6,843.11
	2005-06	44	15,811.82	41	9,802.48	01	6,369.34	40	3,433.14
	2006-07	11	14,150.03	11	8,574.39	02	1,383.78	09	7,190.61
	2007-08	04	35,842.00	04	34,017.01	Partly	193.41	04	33,823.60
Secretariat-Economic Services	2008-09	72	57,865.20	72	57,865.20	-Do-	100.88	72	57,764.32
	2004-05	36	15.00	02	0.51	-	-	02	0.51
	2005-06	60	20.83	10	0.10	-	-	10	0.10
	2006-07	20	2,000.00	09	61.52	-	-	09	61.52
	2007-08	20	3,500.00	20	3,500.00	-	-	20	3,500.00
Medical	2008-09	40	10,062.00	40	10,062.00	-	-	40	10,062.00
	2003-04	68	1,228.53	01	3.30	-	-	01	3.30
	2007-08	11	2,795.34	02	24.31	02	24.31	-	-
General Education	2008-09	07	2,391.00	07	2,391.00	05	2,359.30	02	31.70
	2005-06	305	20,922.22	02	77.20	01	40	01	37.20
	2006-07	296	21,476.00	64	5,284.72	31	3,665.17	33	1,619.55
	2007-08	259	43,415.20	25	24.10	-	-	25	24.10
Other Administrative Services	2008-09	255	35,968.81	255	35,968.81	35	2959.90	220	33,008.91
Other Administrative Services	2008-09	09	351.94	09	351.94	08	350.60	01	1.34

9

Due in respect of 2006-07 and earlier year has been shown on the basis of actual outstanding utilisation certificates as on 31 March 2009.

## Appendix 3.1

Name of the department	Year	Total Grants paid		Utilisation certificates due <sup>3</sup>		Utilisation certificates received		Utilisation certificates outstanding	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
Social Justice and Empowerment	2000-01	-	-	10	653.86	03	139.86	07	514.00
	2001-02	-	-	06	606.55	01	68.91	05	537.64
	2002-03	-	--	11	280.81	11	280.81	-	-
	2003-04	260	7,132.37	21	525.38	14	370.41	07	154.97
	2004-05	28	1,706.66	17	1,543.96	05	150.32	12	1,393.64
	2005-06	74	1,480.26	42	1,087.12	17	314.96	25	772.16
	2006-07	53	1,536.08	08	1,233.18	-	-	08	1,233.18
	2007-08	48	2,128.20	48	2,128.20	02	28.88	46	2,099.32
Technical Education	2008-09	76	2,238.20	76	2,238.20	02	32.48	74	2,205.72
	2007-08	21	2,280.00	21	2,280.00	21	2,280.00	-	-
Sport	2008-09	70	16,738.83	70	16,738.83	36	5,850.15	34	10,888.68
	2006-07	10	326.54	10	326.54	-	-	10	326.54
Science And Technology	2007-08	10	240.00	10	240.00	-	-	10	240.00
	2008-09	69	1,111.66	69	1,111.66	-	-	69	1,111.66
Environment	2007-08	30	515.53	08	220.74	04	122.99	04	97.75
	2008-09	32	568.80	32	568.50	12	175.90	20	392.60
	2006-07	02	7.16	01	0.47	01	0.47	-	-
Tourism	2007-08	06	79.15	05	9.25	03	2.75	02	6.50
	2008-09	07	50.00	07	50.00	01	0.50	06	49.50
Water Supply and Sanitation	2008-09	04	21.00	04	21.00	04	21.00	-	-
	2003-04	2,426	35,422.91	14	1,053.41	14	1053.41	-	-
Art and Culture	2004-05	1,824	17,596.21	16	946.46	16	946.46	-	-
	2005-06	04	15.27	03	15.00	-	-	03	15.00
	2006-07	01	15.00	01	15.00	-	-	01	15.00
	2007-08	01	30.00	01	30.00	-	-	01	30.00
Animal Husbandry	2008-09	01	30.00	01	30.00	-	-	01	30.00
	2008-09	05	503.96	05	503.96	05	503.96	-	-
Fisheries	2005-06	54	352.59	06	18.86	04	14.71	02	4.15
	2006-07	41	228.28	10	37.15	10	37.15	-	-
	2007-08	42	220.62	16	48.79	09	15.02	07	33.77
	2008-09	36	236.25	36	236.25	18	163.52	18	72.73
Renewable Energy	1993-94	-	-	01	1.99	-	-	01	1.99
	2004-05	12	108.79	02	12.64	01	0.94	01	11.70
	2005-06	25	397.56	02	1.17	01	0.43	01	0.74
	2006-07	22	391.99	05	112.79	-	-	05	112.79
	2007-08	17	817.99	11	434.51	08	360.79	03	73.72
Industries	2008-09	17	782.50	17	782.50	07	509.82	10	272.68
	2000-01	-	-	01	0.14	-	-	01	0.14
	2005-06	21	7,538.80	8	6,983.85	3	5,942.14	5	1,041.71
	2006-07	26	12,409.40	13	11,895.40	2	10,817.50	11	1,077.91
	2007-08	27	1,777.50	19	1,408.21	4	154.01	15	1,254.20
Civil Aviation	2008-09	23	2,652.26	23	2,652.26	9	629.19	14	2,023.07
Health Services	2008-09	02	34.90	02	34.90	2	34.90	-	-
Land Records	2008-09	24	51.21	24	51.21	-	-	24	51.21
Command area Development Authority	2006-07	01	378.00	01	378.00	-	--	01	378.00
	2003-04	05	4,285.23	02	2,139.62	-	-	02	2,139.62
	2004-05	09	2,732.12	06	2,418.86	-	-	06	2,418.86
	2005-06	10	7,070.77	07	4,326.83	06	3,303.94	01	1,022.89
	2006-07	11	5,487.37	11	5,487.37	06	4,554.55	05	932.82
	2007-08	13	7,125.44	08	1,526.07	08	1,526.07	-	-
<b>Total</b>		<b>17,446</b>	<b>8,88,779.87</b>	<b>3,574</b>	<b>4,32,171.26</b>	<b>572</b>	<b>88,461.84</b>	<b>3,002</b>	<b>3,43,709.42</b>

# Appendix 3.2

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

(Reference: Paragraph 3.2; Page 60)

(₹ in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Municipal Committee, Bahadurgarh	1986-87	35.93
		1993-94	34.08
		1996-97	50.00
		1997-98	25.95
		1999-2000	49.50
		2000-01	48.93
		2003-04	304.10
		2004-05	33.12
		2005-06	221.34
		2006-07	51.00
		2007-08	223.47
		1,171.40	
2.	Municipal Committee, Bhiwani	1987-88	36.40
		1988-89	33.25
		1989-90	36.00
		1995-96	50.00
		1997-98	27.56
		1998-99	72.00
		1999-2000	1,156.87
		2000-01	247.58
		48.45	
3.	Municipal Committee, Karnal	1982-83	7.00
		1988-89	32.61
		1997-98	36.12
		1998-99	26.25
		2000-01	60.08
		2007-08	1,038.41
		2008-09	53.00
4.	Municipal Committee, Narnaul	1988-89	25.30
		1989-90	28.63
		2005-06	192.58
		2006-07	201.00
		2007-08	25.90
		2008-09	351.81
5.	Municipal Committee, Rohtak	2004-05	140.58
		2007-08	1,215.88
		2008-09	1,166.54
6.	Municipal Corporation, Faridabad	1995-96	39.38
		1996-97	50.00
		1997-98	30.00
		1998-99	669.00
		1999-2000	394.00
		2000-01	111.61
		2002-03	93.29
		2003-04	175.14
		2004-05	121.80
		2005-06	404.28
		2006-07	202.45
2007-08	4,443.62		
		16,395.00	
7.	Municipal Committee, Sonipat	2007-08	178.73
		2008-09	41.00
8.	Municipal Committee, Jagadhari	2004-05	33.46
		2005-06	54.92
		2007-08	37.10



## Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
9.	Municipal Committee, Panipat	2003-04	78.09
		2004-05	57.06
		2005-06	238.95
		2006-07	50.23
		2007-08	145.86
		2008-09	51.00
10.	Municipal Committee, Gurgaon	2006-07	38.72
		2007-08	173.69
		2008-09	39.00
11.	Municipal Committee, Yamunanagar	2007-08	1,841.67
		2008-09	37.00
12.	Municipal Committee, Palwal	2007-08	60.19
13.	Municipal Committee, Charkhi Dadri (Bhiwani)	1995-96	33.33
		1999-2000	50.00
		2008-09	306.90
14.	Municipal Committee, Rewari	1996-97	50.00
		1997-98	38.82
		1999-2000	229.73
		2000-01	84.17
		2003-04	48.40
		2004-05	35.70
		2005-06	133.45
		2007-08	191.91
15.	Municipal Committee, Thanesar	2003-04	31.01
		2004-05	163.32
		2005-06	89.72
		2006-07	51.00
		2007-08	29.33
16.	Municipal Committee, Ambala Cantt.	2002-03	26.43
		2005-06	239.80
		2007-08	56.85
		2008-09	901.03
17.	Municipal Committee, Kurukshetra	1998-99	33.75
		2005-06	133.48
		2006-07	180.00
		2007-08	375.00
		2008-09	200.00
18.	Municipal Committee, Kaithal	2007-08	72.78
19.	Municipal Committee, Gannaur	2002-03	41.16
		2006-07	40.00
20.	Municipal Committee, Gohana	2005-06	69.99
		2006-07	116.98
21.	Municipal Committee, Bawani Khera	1998-99	32.03
		1999-2000	40.00
22.	Municipal Committee, Kharkhoda	1998-99	50.00
		2005-06	46.41
23.	Municipal Committee, Sirsa	2006-07	30.85
		2007-08	58.87
24.	Municipal Committee, Dabwali	2002-03	140.23
		2003-04	158.58
		2007-08	69.71
25.	Municipal Committee, Taoru	1999-2000	40.00
		2005-06	59.95
26.	Municipal Committee, Uchana	1999-2000	30.00
		2006-07	46.22
27.	Municipal Committee, Asandh	1999-2000	120.00
		2003-04	74.54
		2004-05	44.06
28.	Municipal Committee, Naraingarh	2005-06	70.10
29.	Municipal Committee, Kalanaur	1999-2000	40.00
30.	Municipal Committee, Tosham	1999-2000	28.40

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
31.	Municipal Committee, Ladwa	2000-01	45.16
32.	Municipal Committee, Narwana	2000-01 2007-08	60.58 43.41
33.	Municipal Committee, Hansi	2006-07	51.17
34.	Municipal Committee, Mahendragarh	2005-06 2007-08	61.26 48.77
35.	Municipal Committee, Jind	2002-03 2003-04 2004-05 2005-06 2006-07 2007-08	57.39 25.01 41.85 133.74 26.35 102.82
36.	Municipal Committee, Fatehabad	2000-01 2002-03 2004-05 2006-07	50.23 40.16 89.71 33.33
37.	Municipal Committee, Ellenabad	2000-01	43.10
38.	Municipal Council, Panchkula	2001-02 2005-06 2006-07 2007-08 2008-09	116.06 160.54 27.04 51.61 27.00
39.	Municipal Committee, Cheeka	2003-04 2004-05	158.28 81.00
40.	Municipal Committee, Indri	2003-04 2005-06 2006-07	74.01 54.21 46.51
41.	Municipal Committee, Pinjore	2003-04 2006-07	34.60 73.93
42.	Municipal Committee, Bawal	2006-07	40.00
43.	Municipal Committee, Hisar	2008-09	200.00
44.	Municipal Committee, Hodal	2006-07	40.00
45.	Municipal Committee, Kalka	2006-07	25.06
46.	Municipal Committee, Kalayat	2006-07	47.05
47.	Municipal Committee, Nuh	2006-07	40.00
48.	Municipal Committee, Pundri	2006-07	47.07
49.	Municipal Committee, Dharuhera	2008-09	47.40
50.	Municipal Committee, Jhajjar	2008-09	121.40
51.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
52.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
53.	Software Technology Park of India, New Delhi	2002-03	250.00
54.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
55.	District Council for Child Welfare, Rewari	1999-2000	38.75
56.	Fish Farm Development Agency, Gurgaon	2000-01	45.85
57.	Charitable Endowment, Haryana, Manimajara	2001-02 2002-03	478.00 478.00
58.	Society for I.T. Initiative Fund for e-Governance, Chandigarh	2002-03 2003-04 2004-05 2009-10	165.55 60.00 25.00 56.00
59.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
60.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
61.	Saket Hospital, Panchkula	2004-05 2008-09	50.00 30.00

## Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
62.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
63.	Fish Farm Development Agency, Hisar	2005-06	42.54
64.	Haryana State Council of Science and Technology	2005-06	170.00
65.	Blood Transfusion Council, Panchkula	2005-06	150.00
66.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07 2008-09 2009-10	49.89 600.26 490.72
67.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
68.	RITES India Ltd	2009-10	1750.00
<b>Private Aided Colleges</b>			
69.	S.L.D.A.V. College of Education, Ambala City	2009-10	68.40
70.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10	66.58 61.35 105.29
71.	G.M.N College, Ambala Cantt.	2009-10	335.96
72.	S. D. College Ambala Cantt.	2009-10	476.16
73.	Arya Girls College, Ambala Cantt	2009-10	116.20
74.	S.A. Jain College, Ambala City.	2009-10	338.50
75.	M.D.S.D. College Ambala City	2009-10	154.39
76.	D.A.V. College, Ambala City.	2009-10	432.72
77.	D.A.V. College, Naneola( Ambala)	2009-10	70.90
78.	S.M.S. Lubana Khalsa Gils College, Barara(Ambala)	2009-10	134.05
79.	MLN College, Radaur	2009-10	139.34
80.	Guru Nanak Khalsa College ,Yamunanagar	2009-10	535.53
81.	Guru NanakGirls College, Yamunanagar	2009-10	455.80
82.	M.L.N. College ,Yamunanagar	2009-10	527.38
83.	DAV College for Girls, Yamunanagar	2009-10	277.28
84.	Hindu Girls College, Jagadhri	2009-10	241.36
85.	DAV College, Sudhaura(YNR)	2009-10	100.42
86.	Maharaja Aggarsein College, Jagadhri	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10	49.13 41.68 44.55 53.10 52.89 59.70 70.24
87.	B.L.J. Suiwala College, Tosham(Bhiwani)	2009-10	89.87
88.	RLS College of Education, Sidhrawali(Gurgaon)	2009-10	74.12
89.	DAV Centenary College, Faridabad	2009-10	160.40
90.	Saraswati Mahila Mahavidyala, Palwal	2009-10	112.21
91.	SD Mahila Mahavidyalya, Hansi (Hisar)	2008-09 2009-10	66.15 106.90
92.	CR College of Education, Hisar	2009-10	67.45
93.	DAV College, Pundri (Kaithal)	2009-10	102.80
94.	DAV College, Cheeka (Kaithal)	2008-09 2009-10	98.02 163.85
95.	Bhagwan Parshu Ram College, Kurukshetra	2008-09 2009-10	86.65 164.28
96.	CR College of Education, Rohtak	2009-10	85.75
97.	MK Jat Kanya Mahavidyalya, Rohtak	2007-08 2008-09 2009-10	88.93 100.55 224.04

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
98.	Guru Hari Singh Mahavidyalaya, Jiwan Nagar, Sirsa	2008-09 2009-10	54.44 108.98
99.	M.A College for Women, Jhajjar	2007-08 2008-09 2009-10	67.35 77.67 156.34
100.	TR College of Education, Sonapat	2007-08 2008-09 2009-10	34.41 41.45 60.13
101.	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2008-09 2009-10	89.80 154.41
102.	Vaish College of Education, Rohtak	2007-08 2008-09 2009-10	25.06 31.85 51.18
103.	KM College of Education, Bhiwani	2009-10	51.10
104.	Dr. Ganesh Dass DAV College of Education, Karnal	2009-10	49.01
105.	Vaish Girls College, Samalkha (Panipat)	2006-07 2007-08 2008-09 2009-10	28.45 38.32 39.60 67.61
106.	Kanya Mahavidyalaya, Kharkhoda (Sonipat)	2009-10	68.80
107.	GB College of Education, Rohtak	2009-10	52.04
108.	DAV College, Karnal	2009-10	149.60
109.	KVA DAV College for Women, Karnal	2009-10	203.40
110.	Dayal Singh College, Karnal	2009-10	409.25
111.	Guru Nanak Khalsa College, Karnal	2009-10	157.03
112.	C. R. Kisan College, Jind	2009-10	236.47
113.	Hindu Kanya Mahavidyalaya, Jind	2009-10	200.00
114.	S.D. Mahila Mahavidyalaya, Narwana	2009-10	77.98
115.	I.B. College, Panipat	2009-10	255.30
116.	Arya College, Panipat	2009-10	245.57
117.	Gandhi Adarsh College, Samalkha(Panipat)	2009-10	77.01
118.	D. N. Mahila Mahavidyalaya, Kurukshetra	2009-10	209.55
119.	I.G. National College, Ladwa	2009-10	236.98
120.	M.N. College, Shahbad	2009-10	161.05
121.	Arya Kanya Mahavidyalaya, Shahbad	2009-10	186.65
122.	DAV College, Pehowa	2009-10	200.88
123.	P.K.S.D. College, Kaithal	2009-10	418.57
124.	I.G. Hindu College, Sonapat Kaithal	2009-10	81.56
125.	B.A.R. Janta College, Kaul	2009-10	124.61
126.	CIS Kanya Mahavidyalaya, Dhand Dadwan	2009-10	139.69
127.	M. M. College, Fatehabad	2009-10	213.28
128.	C.M.K. National Girls College, Sirsa.	2009-10	162.13
129.	M. P. College for Girls, Dabwali	2009-10	105.83
130.	CRM Jat College, Hisar	2009-10	493.01
131.	D. N. College, Hisar	2009-10	502.40
132.	F.C. College for Women, Hisar	2009-10	281.53
133.	CRA College. Sonapat	2009-10	227.94
134.	Hindu College, Sonapat	2009-10	403.27
135.	Hindu Girls College, Sonapat	2009-10	526.03
136.	Hindu College of Education, Sonapat	2009-10	103.74
137.	T.R. Girls College, Sonapat	2009-10	86.07
138.	Gita Vidya Mandir KMV, Sonapat	2009-10	358.80
139.	Vaish College, Bhiwani	2009-10	366.04
140.	Adarsh Mahila Mahavidyalaya, Bhiwani	2009-10	303.38
141.	JVM GRR College, Charkhi Dadri	2009-10	271.26

## Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
142.	APJ Sraswati Kanya Mahavidyalya, Charkhi Dadri	2009-10	90.75
143.	MLRS College of Education, Charkhi Dadri	2009-10	76.08
144.	Y. .M. Degree,Nuh(Mewat)	2009-10	105.33
145.	NHGS Memorial College, Sohana	2009-10	129.65
146.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2009-10	78.83
147.	K.L. Mehta D.N. College, for Women, Faridabad	2009-10	232.16
148.	Aggarwal College, Ballabgarh	2009-10	271.14
149.	G.G.D.S.D. College, Palwal	2009-10	28.20
150.	K.L.P. College, Rewari	2009-10	425.93
151.	R.D.S. Public Girls College, Rewari	2009-10	131.90
152.	Ahir College, Rewari	2009-10	204.77
153.	S.P. College of Education, Rewari	2009-10	47.97
154.	R.B. S. College of Education, Rewari	2009-10	26.99
155.	All India Jat Heroes Memorial College, Rohtak	2009-10	581.55
156.	G.B. Degree College, Rohtak	2009-10	83.09
157.	L.N. Hindu College, Rohtak	2009-10	216.74
158.	Vaish College, Rohtak	2009-10	285.71
159.	Vaish Girls College, Rohtak	2009-10	209.00
160.	S. J. K. College, Kalanaur (RTK)	2009-10	155.89

# Appendix 3.3

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

(Reference: Paragraph 3.3; Page 61)

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2007-08 to 2011-12	2004-05	2004-05	2004-05	2005-06 to 2009-10	Four years
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2008-09 <sup>10</sup>	2006-07	2006-07	2009-10	-
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2008-09 <sup>11</sup>	2007-08	2006-07	2009-10	-
4.	Haryana Housing Board, Panchkula	2004-05 to 2008-09	2008-09 <sup>3</sup>	2007-08	2006-07	2008-09	Further Entrustment not received
5.	Haryana State Agricultural Marketing Board, Panchkula	2005-06 to 2009-10	2008-09 <sup>3</sup>	2007-08	2004-05	2009-10	
6.	Haryana Urdu Academy, Panchkula	1996-97 to 2005-06	1996-97 to 2005-06	SAR is being processed after revision of accounts	Not required to be laid down		Now audit is being conducted under section 14 (1) from 2006-07
7.	Haryana Wakf Board, Ambala Cantt	2008-09 to 2012-13	2008-09 <sup>2</sup>	2006-07	Not required to be laid down	2009-10	-
8.	Haryana State Legal Services Authority, Chandigarh	No entrustment is required as audit is undertaken under Section 19 (2) of CAG's Act-1971	2005-06	2005-06	2005-06	2006-07 2007-08 2008-09	Three years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani.	-do-	-	-	-	1996-97 to 2009-10	13 years
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad.	-do-	-	-	-	1996-97 to 2009-10	13 years
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad.	-do-	-	-	-	1996-97 to 2009-10	13 years
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon.	-do-	-	-	-	1996-97 to 2009-10	13 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar.	-do-	-	-	-	1996-97 to 2009-10	13 years

<sup>10</sup> SAR for 2007-08 & 2008-09 is under process.

<sup>11</sup> SAR for 2008-09 under process.

## Appendix 3.3

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2006-07	2006-07	-	1996-97 to 2009-10	13 years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula.	-do-	-	-	-	1996-97 to 2009-10	13 years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	-	-	-	1996-97 to 2009-10	13 years
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari.	-do-	-	-	-	1996-97 to 2009-10	13 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak.	-do-	-	-	-	1996-97 to 2009-10	13 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonipat.	-do-	-	-	-	1996-97 to 2009-10	13 years
20.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar.	-do-	-	-	-	1996-97 to 2009-10	13 years
21.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Hisar.	-do-	2006-07	2006-07	-	2007-08 2009-10	Two year
22.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Narnaul.	-do-	2006-07	2006-07	-	2007-08 2009-10	Two year
23.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Sirsa.	-do-	2006-07	2006-07	-	2007-08 2009-10	Two year
24.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Ambala.	-do-	2007-08		-	2008-09 2009-10	One Year
25.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Jind.	-do-	2007-08		-	2008-09 2009-10	One Year
26.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Karnal.	-do-	2007-08	2007-08	-	2008-09 2009-10	One Year
27.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Kurukshetra.	-do-	2007-08	2007-08	-	2008-09 2009-10	One Year
28.	Haryana Building and other Construction Workers Welfare Board, Chandigarh.	-do-	-	-	-	2009-10	-
29.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10	-



## Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

(Reference: Paragraph 3.4; Page 62)

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme <sup>12</sup>	1987-88	-	Reasons for delay has not been intimated
2.	Agriculture	Purchase and Distribution of Pesticides	1985-86	2.53	Reasons for delay has not been intimated
3.	Printing and Stationary	National Text book Scheme	2006-07	25.20	Reasons for delay has not been intimated
4.	Food and Supplies	Grain Supply Scheme	2008-09	1,822.83	Reasons for delay has not been intimated
5.	Transport	Haryana Roadways	2004-05	366.23	Reasons for delay has not been intimated
<b>Total</b>				<b>2,216.79</b>	

<sup>12</sup> These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

# Appendix 3.5

## Department-wise/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of June 2010

(Reference: Paragraph 3.5; Page 62)

(Figures in bracket indicate ₹ in lakh)

Sr. No.	Name of the department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total
1	Animal Husbandry	1 (6.50)	2 (0.54)	-	3 (3.22)	-	-	6 (10.26)
2	Education	2 (0.92)	9 (5.62)	8 (7.54)	3 (1.65)	1 (0.40)	5 (2.13)	28 (18.26)
3	Fisheries	-	1 (8.06)	-	-	-	-	1 (8.06)
4	Public Relations	3 (4.32)	1 (0.08)	-	-	-	-	4 (4.40)
5	Forest	5 (0.15)	1 (0.92)	7 (10.63)	2 (0.71)	5 (0.96)	1 (0.15)	17 (13.52)
6	Labour and Employment	-	-	-	-	-	-	-
7	Medical	2 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)	-	-	7 (15.46)
8	Technical Education	3 (4.36)	11 (31.61)	2 (1.12)	-	-	1 (0.03)	17 (37.12)
9	Revenue	-	2 (10.52)	-	-	-	-	2 (10.52)
10	Police	1(3.79)	-	-	-	-	-	1 (3.79)
11	Social Welfare	-	-	-	1 (0.00)	-	-	1 (0.00)
12	Sports and Youth Welfare	1 (0.00)	1 (0.87)	-	-	-	-	2 (0.87)
13	Women and Child Development	-	-	-	1 (0.12)	-	-	1 (0.12)
14	Transport	2 (0.41)	-	1 (3.17)	-	1 (0.60)	-	4 (4.17)
15	Irrigation	13 (7.00)	14 (12.69)	15 (2.92)	21 (4.87)	21 (5.91)	16 (3.11)	100 (36.50)
16	Public Works (Buildings and Roads)	1 (0.00)	1 (0.71)	-	-	-	-	2 (0.71)
17	Water Supply and Sanitation	11 (20.52)	-	1 (0.00)	1 (0.00)	1 (0.25)	1 (0.72)	15 (21.54)
	<b>Total</b>	<b>41 (48.01)</b>	<b>45 (73.67)</b>	<b>35 (26.88)</b>	<b>34 (22.48)</b>	<b>29 (8.12)</b>	<b>24 (6.14)</b>	<b>208 (185.30)</b>

Say ₹ 1.85 crore

# Appendix 3.6

## Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/ loss of Government material (Reference: Paragraph 3.5; Page 62)

(₹ in lakh)

Name of the department	Theft cases		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Animal Husbandry	4	9.95	2	0.31	6	10.26
Education	20	14.24	8	4.02	28	18.26
Fisheries	-	-	1	8.06	1	8.06
Public Relation	3	4.32	1	0.08	4	4.40
Forest	3	4.70	14	8.82	17	13.52
Labour and Employment	-	-	-	-	-	-
Medical	2	0.01	5	15.45	7	15.46
Technical Education	15	25.49	2	11.63	17	37.12
Revenue	-	-	2	10.52	2	10.52
Transport	1	0.36	3	3.81	4	4.17
Sports and Youth Welfare	2	0.87	-	-	2	0.87
Police	-	-	1	3.79	1	3.79
Women and Child Development	1	0.12	-	-	1	0.12
Social Welfare	-	-	1	-	1	-
Irrigation	65	15.97	35	20.53	100	36.50
Public Works (Buildings and Roads)	2	0.71	-	-	2	0.71
Public Health Engineering	10	9.75	5	11.79	15	21.54
<b>Total</b>	<b>128</b>	<b>86.49</b>	<b>80</b>	<b>98.81</b>	<b>208</b>	<b>185.30</b>

**Say ₹ 1.85 crore**

# Appendix 2.11

## Details of cases showing defective budgeting

(Reference: Paragraph 2.4; Page 53)

(₹ in crore)

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
1.	2049-Interest Payments 03-Interest of Small Savings, Provident Fund, etc. 104-Interest on State Provident Fund- 99-Interest on State Provident Fund to Government Servants other than All India Services Officer	522.00	-	32.71	554.71	541.30	(-) 13.41
2.	01-Interest on Internal Debt- 123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government- 93-Interest on Small Savings collection-	1,035.92	-	0.62	1,036.54	1,026.36	(-) 10.18
3.	200-Interest on Other Internal Debts- 92 Interest on Loans from NCRPB	66.69	-	39.57	106.26	59.95	(-) 46.31
4.	04-Interest on loans and Advances from Central Government- 101-Interest on loans for State/Union Territory Plan Schemes- 99-Block Loans-	33.08	-	3.10	36.18	27.87	(-) 8.31
	<b>Total</b>	<b>1,657.69</b>	<b>-</b>	<b>76.00</b>	<b>1,733.69</b>	<b>1,655.48</b>	<b>(-) 78.21</b>
5.	3054-Roads and Bridges 04-District and Other Roads- 337-Road works- 99-District Roads-	31.10	-	(-) 10.23	20.87	30.90	(+) 10.03

## Appendix 2.11

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
6.	2210-Medical and Public Health 06-Public Health- 101-Prevention and Control of Diseases- 99-Malaria-	75.28	-	(-) 12.37	62.91	72.91	(+) 10.00
7.	2236-Nutrition 02-Distribution of nutritious food and beverages- 789-Special Component Plan for Scheduled Castes- 99-Kishori Shakti Yojna for Scheduled Castes-	2.00	-	(-) 0.65	1.35	2.05	(+) 0.70
8.	2403-Animal Husbandry 101-Veterinary Services and Animal Health- 93-Conversion of Veterinary Dispensaries/ Stockmen centres into Hospital-cum-Breeding Centres-	44.54	-	(-) 8.65	35.89	41.70	(-) 5.81
9.	107-Fodder and Feed Development- 99-Development of Fodder under Hisar Cattle Farm (Permanent Side)-	2.47	-	(-) 0.27	2.20	2.82	(+) 0.62
10.	3055-Road Transport 201-Haryana Roadways- 98-B-Operations- 95-Haryana Roadways, Karnal-	40.23	-	(-) 1.52	38.71	41.01	(+) 2.30
11.	2202-General Education 01-Elementary Education- 101-Government Primary Schools- 90-Sarva Shiksha Abhiyan-	170.00	-	(-) 78.27	91.73	161.73	(+) 70.00
12.	2204-Sports and Youth Services 001-Direction and Administration- 91-New Coaching Scheme-	6.51	-	(-) 0.65	5.86	6.45	(+) 0.59
13.	98-Establishment of Sports Coaching Camps-	8.40	-	(-) 0.67	7.73	8.10	(+) 0.37
	<b>Total</b>	<b>380.53</b>	<b>-</b>	<b>(-) 113.28</b>	<b>267.25</b>	<b>367.67</b>	<b>(+) 100.42</b>
	<b>Grand total</b>	<b>2,038.22</b>				<b>2,023.15</b>	

Appendix 2.11

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/ excess(+)
<b>New Services</b>							
14.	2014-Administration of Justice 114-Legal Advisers and Counsels- 95-Mediation and Conciliation Programmes-	-	-	0.30	0.30	0.30	-
15.	94-State Legal Aid Fund-	-	-	0.20	0.20	0.20	-
16.	2054-Treasury and Accounts Administration 095-Directorate of Accounts and Treasuries- 98-CRA-Service Charges-	-	-	0.34	0.34	0.34	-
17.	2075-Miscellaneous General Services 800-Other expenditure- 94-Haryana Group 'D' Employees Selection Committee- 98-Establishment Expenses-	-	-	1.39	1.39	0.94	(-) 0.45
<b>Total</b>		-	-	<b>2.23</b>	<b>2.23</b>	<b>1.78</b>	<b>(-) 0.45</b>

# Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts and Entitlement
2.	AE	Aggregate Expenditure
3.	AIA	All India Average
4.	AP	Approved Plan
5.	BE	Budget Estimates
6.	CAG	Comptroller and Auditor General of India
7.	CE	Capital Expenditure
8.	CO	Capital Outlay
9.	DCRF	Debt Consolidation and Relief Facility
10.	DE	Development Expenditure
11.	DESA	Director, Economic and Statistical Analysis
12.	DHBVNL	Dakshin Haryana Bijli Vitran Nigam Limited
13.	DRDA	District Rural Development Agency
14.	ES	Economic Services
15.	FCP	Fiscal Correction Path
16.	FD	Finance Department
17.	FRBM	Fiscal Responsibility and Budget Management Act, 2005
18.	GIA	Grants-in-aid
19.	GOI	Government of India
20.	GSDP	Gross State Domestic Product
21.	HFRBM	Haryana Fiscal Responsibility and Budget Management Act, 2005
22.	HPGC	Haryana Power Generation Limited
23.	HVPN	Haryana Vidhyut Prasaran Nigam Limited
24.	IP	Interest Payment
25.	KGBV	Kasturba Gandhi Bal Vidhyalya
26.	MIS	Micro Irrigation Scheme
27.	MTFPS	Medium Term Fiscal Policy Statement
28.	NABARD	National Bank of Agriculture and Rural Development
29.	NGOs	Non-Government Organisations
30.	NPRE	Non-plan revenue expenditure
31.	NPRR	Non-plan revenue receipts
32.	O&M	Operation and Maintenance
33.	PAC	Public Accounts Committee
34.	PRE	Plan revenue expenditure
35.	RBI	Reserve Bank of India



## Glossary

Sl. No.	Abbreviation	Full Form
36.	RE	Revenue Expenditure
37.	RE	Revised Estimate
38.	RR	Revenue Receipts
39.	RKVY	Rashtriya Krishi Vikas Yojana
40.	S&W	Salaries and Wages
41.	SAR	Separate Audit Report
42.	SOF	State's Own Fund
43.	SS	Social Services
44.	SSE	Social Sector Expenditure
45.	TE	Total Expenditure
46.	TFC	Twelfth Finance Commission
47.	UC	Utilisation Certificate
48.	UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
49.	VAT	Value Added Tax