

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. Chapters I and II of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2011.
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 2010-11.

Executive Summary

Background

In July 2005, the 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 2011, 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 on 31 March 2011. 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 1

Fiscal Correction: The fiscal position which is viewed in terms of the trends in fiscal

parameters, i.e. revenue, fiscal and primary deficit/surplus, which indicated increasing trends since 2008-09, showed some improvement during 2010-11. However, these were still in deficit. As per recommendations of the Thirteenth Finance Commission, the revenue deficit is to be brought down to zero by 2011-12. The State can still achieve the targets of the FRBM Act 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 (₹ 3,319 crore), which increased by 21 *per cent* during the year over 2009-10, were within the projections made in the Fiscal Correction Path (₹ 3,509 crore), the Medium Term Fiscal Policy Statement (₹ 3,573 crore) and the Report of the Thirteenth Finance Commission (₹ 3,474 crore).

Non-Plan expenditure: Revenue expenditure (₹ 28,310 crore) was 86 *per cent* of the total expenditure (₹ 33,063 crore) and 67 *per cent* was the Non-Plan component (₹ 22,059 crore). Non-Plan revenue expenditure was higher than the normatic assessment of the Thirteenth Finance Commission (₹ 15,790 crore) and projections made in the Medium Term Fiscal Policy Statement (₹ 21,698 crore) but was within the projections made in the Fiscal Correction Path (₹ 22,944 crore).

Incomplete projects: Twenty one (Buildings and Roads) projects, scheduled for completion between April 2008 and February 2011, 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 0.04 and 0.18 *per cent* in the past five years, whereas its average interest outgo was in the range of 7.43 to 9.29 *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 22.4 *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 2010-11 was ₹ 55,786 crore which was 21.64 *per cent* of the GSDP which was well

within the parameters of the FRBM Act 2005. The revenue deficit indicates that some portion of the high-cost borrowings is 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 stage 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 the Government of India (GOI) to the State implementing agencies: GOI directly transferred 1,308.84 crore to State implementing agencies during the year, which was an increase of 203.64 crore (18 *per cent*) over the previous year. As the funds were not routed through the Government accounts, the direct transfer of funds from 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 was not in place and timely reporting about the status of expenditure by these implementing agencies was not being done.

Chapter 2

Financial Management and Budgetary control:

Slow progress in implementation of various social and developmental programmes in the State left overall savings of 9,759.56 crore, even after offsetting of excess over the budget allocations of 222.47 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. 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 3

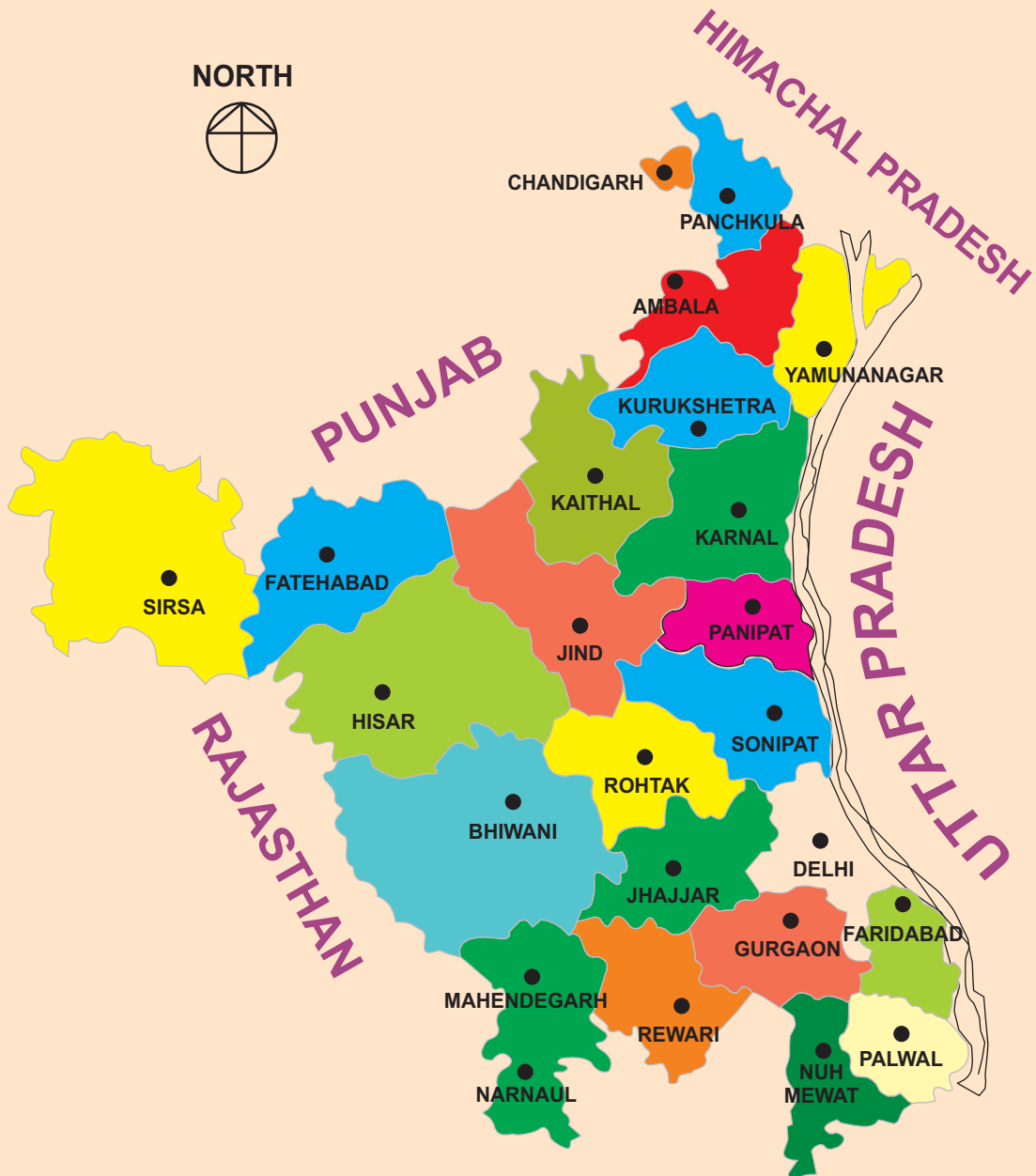
Financial Reporting:

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 departmentally managed commercial 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. Substantial amounts of receipts and expenditure were classified under the omnibus Minor Head '800-Other Receipts/Expenditure' during 2010-11, which should be avoided for greater transparency in financial reporting.

HARYANA

NORTH



Profile of Haryana

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 (573 persons per sq km) as per the 2011 census was higher than the all-India density (382 persons per sq km). The State has seen considerable economic growth in the past decade and the compound annual growth rate of its Gross State Domestic Product (GSDP) for the period 2001-02 to 2010-11 has been 16.42 *per cent*. During this period, its population grew by 19.90 *per cent* from 2.11 crore in 2001 to 2.54 crore in 2011.

Due to its higher GSDP growth rate and low population, the per capita income growth in Haryana fared better than that of other General Category States in the current decade.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2010-11 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 2010-11 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 2010-11. Details of assessment/projections of the Thirteenth Finance Commission (ThFC), the Fiscal Correction Path (FCP) and the Mid-Term Fiscal Policy Statement (MTFPS) for the year 2010-11 are given in *Appendix 1.6*.

Table 1.1: Summary of the current year's fiscal transactions

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements	2010-11		
					Non-Plan	Plan	Total
Section – A : Revenue							
20,992.66	Revenue Receipts	25,563.67	25,257.39	Revenue Expenditure	22,058.68	6,251.51	28,310.19
13,219.50	Tax revenue	16,790.37	7,755.35	General Services	9,262.30	65.84	9,328.14
2,741.40	Non-tax revenue	3,420.93	9,902.22	Social Services	6,574.39	4,329.69	10,904.08
1,774.47	Share of Union Taxes/Duties	2,301.75	7,529.91	Economic Services	6,140.75	1,855.98	7,996.73
3,257.29	Grants from Government of India	3,050.62	69.91	Grants-in-aid and Contributions*	81.24	-	81.24
Section – B : Capital							
9.39	Miscellaneous Capital Receipts	8.00	5,218.48	Capital Outlay	186.09	3,845.01	4,031.10
212.84	Recoveries of Loans and Advances	233.05	829.69	Loans And Advances Disbursed	183.37	538.50	721.87
8,455.37	Public Debt Receipts	9,842.73	2,745.97	Repayment of Public Debt**	-	-	3,971.08
-	Contingency Fund	192.83	-	Contingency Fund	-	-	192.83
15,789.41	Public Account Receipts	16,594.62	14,319.66	Public Account Disbursements	-	-	15,324.41
3,404.94	Opening Cash Balance	493.42	493.42	Closing Cash Balance	-	-	376.84
48,864.61	Total	53,928.32	48,864.61	Total			53,928.32

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

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

**Excluding net transactions of Ways and Means Advances and overdrafts.

The following are the major changes in fiscal transactions during 2010-11 over the previous year:

- Revenue receipts increased by ₹ 4,571 crore (22 per cent) due to increase in tax revenue by ₹ 3,570 crore (27 per cent) and non-tax revenue by ₹ 680 crore (25 per cent). Share of Union taxes and duties from the Government of India (GOI) increased by ₹ 527 crore (30 per cent). Grants-in-aid from GOI decreased by ₹ 206 crore (six per cent). The State's own tax revenue (₹ 16,790 crore) fell short by five per cent of the target fixed by ThFC (₹ 17,614 crore) and 10 per cent of FCP (₹ 18,744 crore) but was higher by two per cent than the projection made in MTFPS (₹ 16,469). The State's own non-tax revenue (₹ 3,421 crore) was lower by 71 per cent than the target fixed by ThFC (₹ 11,990 crore), by 14 per cent than the projection made in FCP (₹ 3,972 crore) and by four per cent than the targets fixed in MTFPS (₹ 3,549 crore) for the year 2010-11 (*Appendix 1.6*).
- Revenue expenditure increased by ₹ 3,053 crore (12 per cent), mainly due to increase in expenditure on social services (₹ 1,002 crore), economic services (₹ 467 crore) and general services (₹ 1,573 crore). The Non-Plan Revenue expenditure (NPRE) (₹ 22,059 crore) was lesser by ₹ 885 crore (four per cent) than the projections made by the Government in FCP (₹ 22,944 crore) but was higher by

₹ 361 crore (two per cent) and ₹ 6,269 crore (40 per cent) than the projections made in MTFPS (₹ 21,698 crore) and the normative assessment in ThFC (₹ 15,790 crore) respectively (*Appendix 1.6*).

- There was a decrease of ₹ 1,187 crore (23 per cent) in capital expenditure mainly on economic services, especially on 'Agriculture and Allied Activities' (₹ 834 crore) and 'Transport' (₹ 275 crore).
- Recovery of loans and advances increased by ₹ 20 crore (nine per cent) during 2010-11.
- Public debt receipts increased by ₹ 1,387 crore (16 per cent) mainly due to increase in internal debt receipts by ₹ 1,214 crore. The repayment of public debt also increased by ₹ 1,225 crore (45 per cent). Thus, there was a net increase of ₹ 162 crore in public debt receipts.
- Public Account receipts increased from ₹ 15,789 crore in 2009-10 to ₹ 16,595 crore in 2010-11 and their disbursements also increased from ₹ 14,320 crore in 2009-10 to ₹ 15,324 crore in 2010-11.
- The cash balance of the Government at the close of 2010-11 decreased by ₹ 117 crore over the previous year.



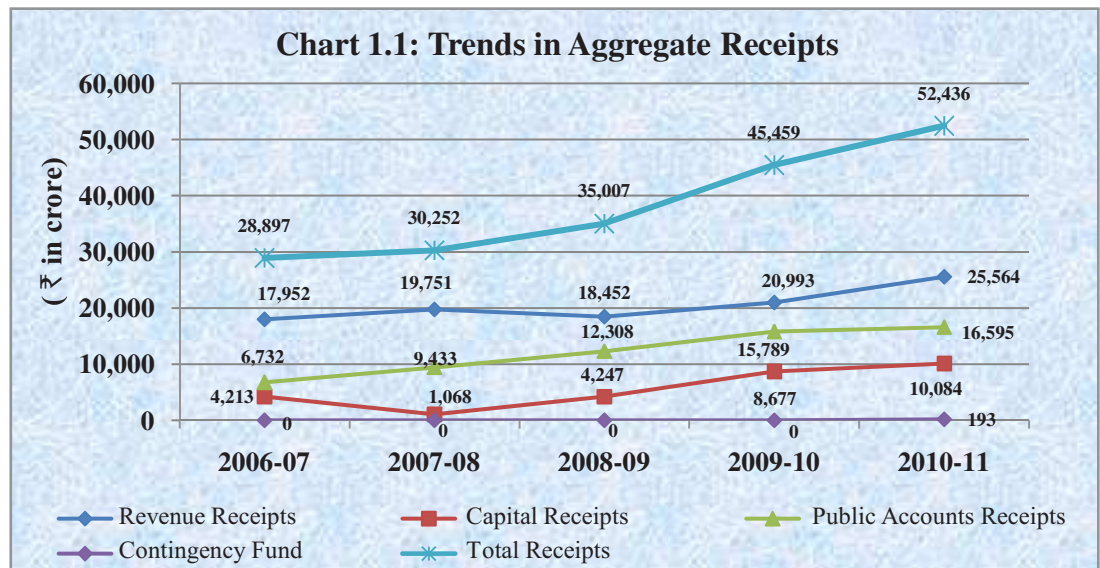
1.2 Resources of the State

1.2.1 Resources of the State as per Finance Accounts 2010-11

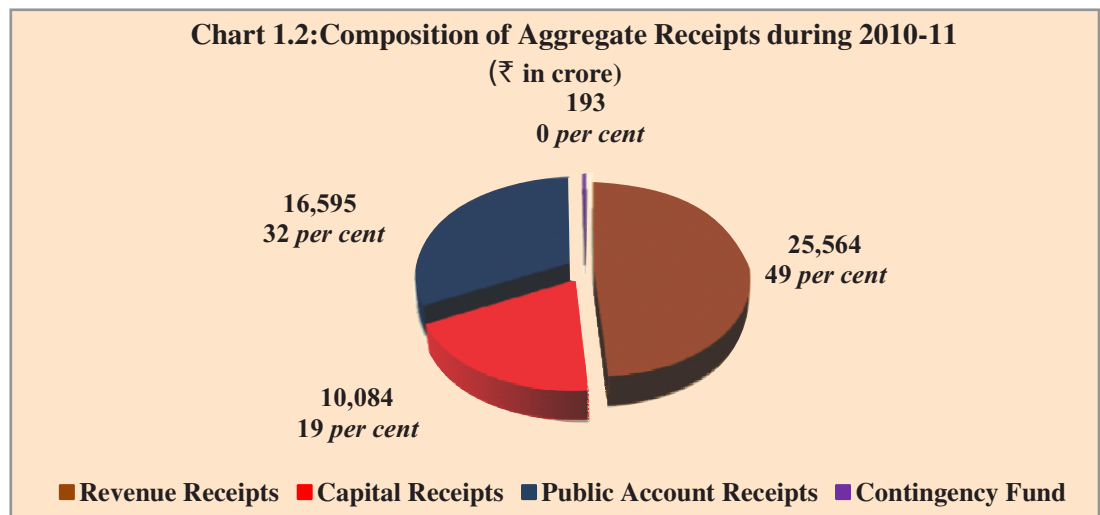
Revenue¹ and capital² are the two streams of receipts that constitute the resources of the Government. **Table 1.1** presents the receipts and disbursements of the Government during 2010-11 as recorded in Finance Accounts 2010-11 while **Chart 1.1** depicts the trends of various components of the receipts of the Government during 2006-11. **Chart 1.2** depicts the composition of resources of the Government during 2010-11.

1 Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.

2 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 ₹ 23,539 crore, (81 per cent) from ₹ 28,897 crore in 2006-07 to ₹ 52,436 crore in 2010-11. Revenue receipts increased by ₹ 7,612 crore (42 per cent), Capital receipts which included recovery of loans and advances and public debt increased by ₹ 5,871 crore (139 per cent) and Public Account receipts increased by ₹ 9, 863 crore (146 per cent) during the same period. The State Government appropriated ₹ 190 crore to increase the corpus of the Contingency Fund from ₹ 10 crore to ₹ 200 crore in 2010-11. The share of revenue receipts in the total receipts decreased from 62 per cent in 2006-07 to 49 per cent in 2010-11. The share of the Public Account in the total receipts increased from 23 per cent in 2006-07 to 32 per cent in 2010-11 whereas the share of capital receipts including debt increased from 15 per cent to 19 per cent during the same period.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

GOI has been transferring a sizeable quantum of funds directly to State implementing agencies³ 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 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 2009-10 and 2010-11 are presented in **Table 1.2**.

Table-1.2: Funds transferred directly to State Implementing Agencies

(₹ in crore)

Sr.	Programme/Scheme	Implementing Agency in the State	Central Share	
			2009-10	2010-11
1.	Members of Parliament Local Area Development Scheme	District Rural Development Agency (DRDA)	9.39	23.09
2.	National Rural Employment Guarantee Scheme	DRDA	117.89	141.12
3.	Indira Awas Yojana	DRDA	52.26	59.75
4.	Swaranjayanti Gram Swarojgar Yojana	DRDA	24.71	28.04
5.	Desert Development Programme	DRDA	27.22	22.51
6.	Integrated Wasteland Development Programme	DRDA	3.84	3.06
7.	District Rural Development Agency (Administration)	DRDA	11.45	18.31
8.	Backward Region Grant Fund	DRDA	30.23	26.75
9.	Sarva Shiksha Abhiyan	Shiksha Sadan Society	273.07	419.52
10.	National Programme for Education of Girls at Elementary Level	Shiksha Sadan Society	2.45	1.72
11.	Kasturba Gandhi Bal Vidyalaya	KGBV	0.47	0.85
12.	National Rural Health Mission	Haryana State Health and Family Welfare Society	174.45	250.91
13.	National Horticulture Mission	NA	56.00	51.50
14.	Micro-Irrigation Scheme	NA	2.12	0
15.	Pradhan Mantri Gram Sarak Yojana	NA	283.72	157.75
16.	National Food Security Mission	NA	28.65	0
17.	Scheme for Central share support to State extension programme for extension reforms	NA	7.38	0
18.	Mid Day Meal		0	103.96
Total			1,105.30	1,308.84

(Source: Information supplied by concerned departments.)

Table 1.2 shows that the funds transferred directly to the State implementing agencies (Central share) increased by 18 per cent during 2010-11. The increase was mainly under Sarva Shiksha Abhiyan: ₹ 146.45 crore (54 per cent), National Rural Health Mission: ₹ 76.46 crore (44 per cent), National Rural Employment Guarantee Scheme: ₹ 23.23 crore (20 per cent), Member of Parliament Local Area Development Scheme: ₹ 13.7 crore (146 per cent). However, the transfer of funds decreased by ₹ 125.97 crore (44 per cent) under the Pradhan Mantri Gram Sarak Yojana and by ₹ 0.73 crore (30 per cent) under the National Programme for Education of Girls at Elementary Level.

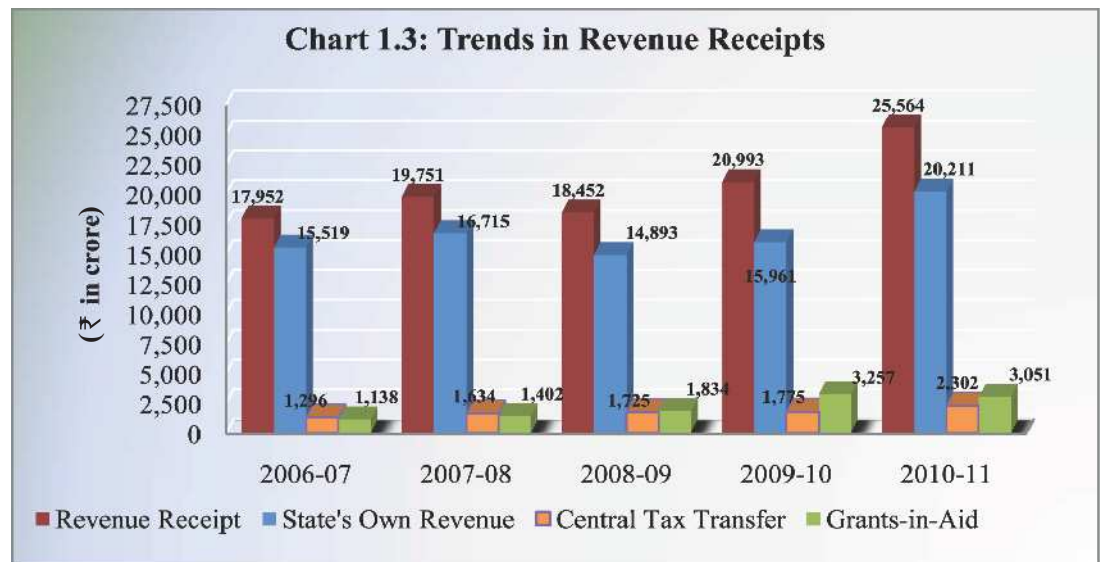
3 State implementing agencies include any organizations/institutions including non-governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State implementation society for Sarva Shiksha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

As the funds are not routed through the Government accounts, the direct transfer of funds from 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 was not in place and timely reporting about the status of expenditure by these implementing agencies was not being done. The expenditure in the Finance Accounts was understated to that extent.



1.3 Revenue Receipts

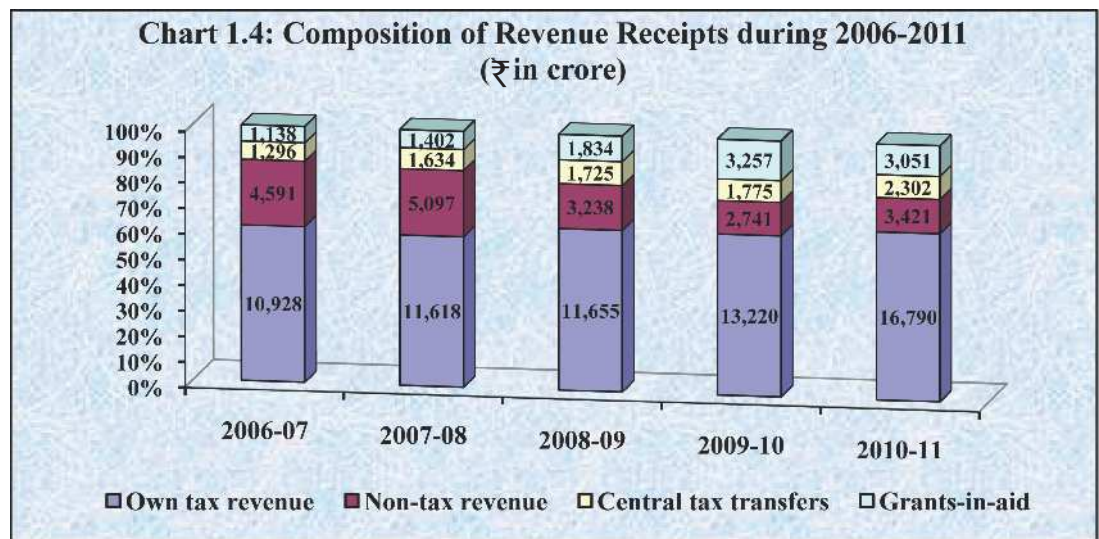
Statement 11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2006-11 are presented in *Appendix 1.4* and also depicted in **Charts 1.3 and 1.4** respectively.



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

The Revenue Receipts of the State increased by 42 per cent during the period from 2006-07 to 2010-11. The State's own revenue increased by 30 per cent, the grants-in-aid from GOI increased by 168 per cent and the central tax transfers increased by 78 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue decreased from 86 per cent in 2006-07 to 79 per cent in 2010-11, which was mainly due to decrease in non-tax revenue from ₹ 4,591 crore in 2006-07 to ₹ 3,421 crore in 2010-11. The share of grants-in-aid from GOI and Central tax transfers increased from six and seven per cent in 2006-07 to 12 and nine per cent in 2010-11 respectively.

During 2001-02 to 2009-10, the compound growth rate of revenue receipts (13.54 per cent) was less than the growth rate of other general category States (15.20 per cent). This growth rate for the period 2001-02 to 2010-11 increased to 14.41 per cent (*Appendix 1.1*).



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

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

Table 1.3: Trends in Revenue Receipts relative to GSDP

	2006-07	2007-08	2008-09	2009-10	2010-11
Revenue receipts (RR) (₹ in crore)	17,952	19,751	18,452	20,993	25,564
Rate of growth of RR (<i>per cent</i>)	29.58	10.02	(-6.58)	13.77	21.77
R R/GSDP (<i>per cent</i>)	13.79	12.80	10.09	9.71	9.92
Buoyancy ratios⁴					
Revenue buoyancy with reference to GSDP	1.480	0.540	(-0.355)	0.755	1.134
State's Own Tax Buoyancy with reference to GSDP	1.019	0.340	0.017	0.736	1.407
GSDP(₹ in crore)	1,30,141	1,54,283	1,82,914	2,16,287	2,57,793
Growth rate of GSDP	19.99	18.55	18.56	18.25	19.19

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

The growth rate of revenue receipts which indicated decreasing trends between 2006-07 and 2009-10 as it declined from 29.58 *per cent* in 2006-07 to 13.77 *per cent* in 2009-10 has shown some improvement by rising to 21.77 *per cent* during 2010-11. The percentage ratio of revenue receipts to GSDP has also shown some improvement and has risen from 9.71 in 2009-10 to 9.92 in 2010-11. The State's own tax buoyancy with reference to GSDP increased from 1.019 in 2006-07 to 1.407 in 2010-11. But the revenue buoyancy with reference to the GSDP decreased from 1.480 in 2006-07 to 1.134 in 2010-11.

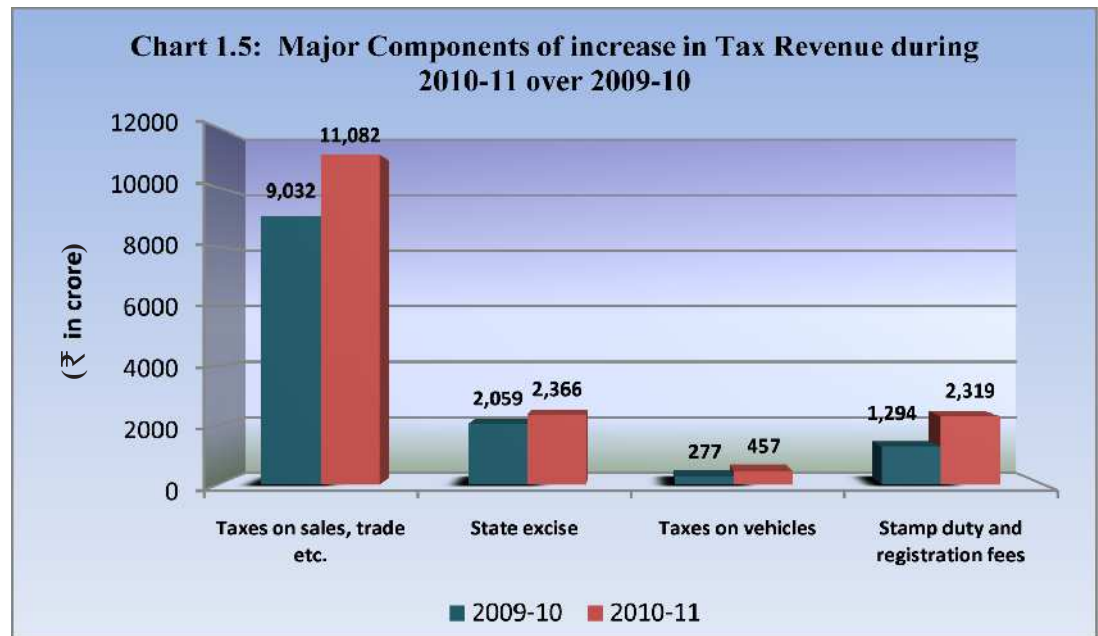
4 Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.5 implies that revenue receipts tend to increase by 0.5 percentage points, if the GSDP increases by one *per cent*.

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 2006-07 to 2010-11 along with the respective all-India average are presented in *Appendix 1.7*.

Tax Revenue

The tax revenue increased by 27 per cent during 2010-11 (₹ 16,790 crore) over the previous year (₹ 13,220 crore). Component wise increase is indicated in **Chart 1.5**.

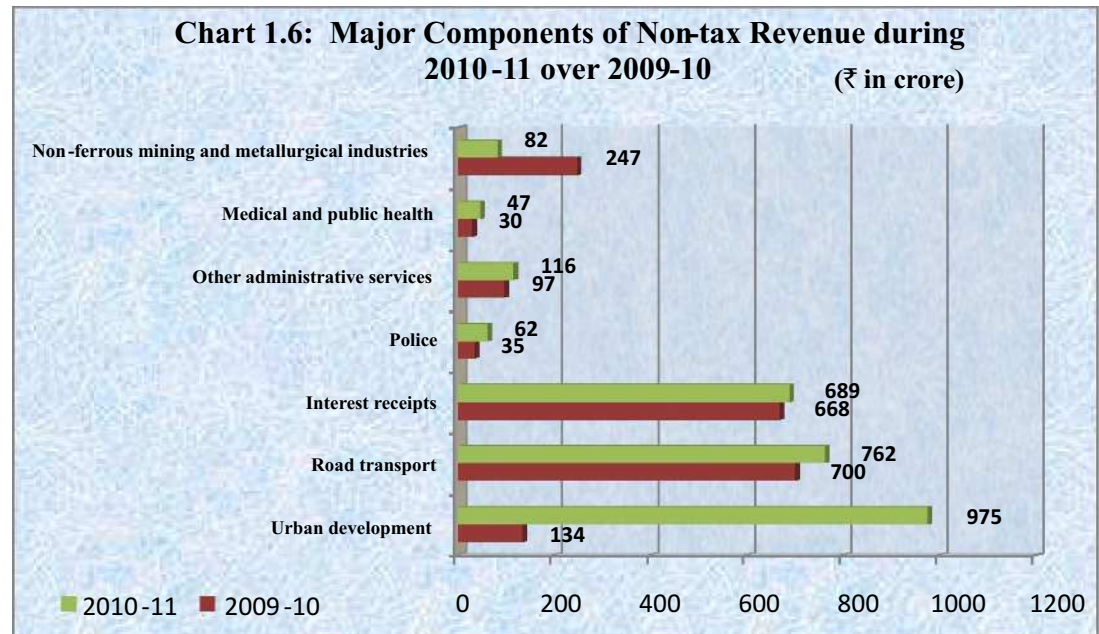


(Source: State Finance Accounts of the respective years.)

The revenue from taxes on sales, trade, etc. comprised the major share of tax revenue (66 per cent) and the same increased by 23 per cent over the previous year. Receipts under stamps and registration, State excise and taxes on vehicles increased during 2010-11 by 79 per cent, 15 per cent and 65 per cent respectively over 2009-10. During 2001-02 to 2009-10, the compound growth rate of tax revenue (13 per cent) was less than the growth rate of other general category States (14.53 per cent). This growth rate for the period 2001-02 to 2010-11 increased to 14.47 per cent (*Appendix 1.1*). The State's own tax revenue was less than the assessment made by ThFC (₹ 17,614 crore) as well as the projections made by the Government in its FCP (₹ 18,744 crore) but was higher than the projections made in MTFPS (₹ 16,469 crore) (*Appendix 1.6*).

Non-tax Revenue

Non-tax revenue (₹ 3,421 crore) constituted 13 *per cent* of the total revenue receipts during 2010-11, exhibiting an increase of ₹ 680 crore (25 *per cent*) over the previous year.



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

The increase in non-tax revenue was mainly on account of an increase of ₹ 841 crore in receipts under the major head 'Urban Development'. The increase in the non-tax revenue was offset by a decrease (₹ 165 crore) under “Non-ferrous mining and metallurgical industries” due to closure of mining operations in Aravali hills as a result of pending litigation. During 2001-02 to 2009-10, the compound growth rate of non-tax revenue (6.42 *per cent*) was less than the growth rate of other general category States (13.87 *per cent*). This growth rate for the period 2001-02 to 2010-11 increased to 8.31 *per cent* (*Appendix 1.1*). However, non-tax revenue at ₹ 3,421 crore during 2010-11 was lower than the projections made by ThFC (₹ 11,990 crore), by the Government in the FCP (₹ 3,972 crore) and in its MTFPS (₹ 3,549 crore) (*Appendix 1.6*).

Expenditure on tax collection

The expenditure on collection of tax revenue 2006-11 ranged between 0.66 and 0.86 *per cent* for taxes on sales, trades, etc., 2.34 and 4.09 *per cent* for taxes on vehicles, 0.91 and 1.30 *per cent* for State Excise, 0.51 and 1.23 *per cent* for stamp duty and registration fees and 0.30 and 0.50 *per cent* for taxes on goods and passengers. However, it was less than the all-India average expenditure incurred on tax collection as detailed in *Appendix 1.6*.

1.3.2 Loss of Revenue due to evasion of Taxes and Refunds

Out of 23,294 cases of evasion of taxes (20,122 cases were detected during 2010-11 and 3,172 cases were pending on 31 March 2010), assessments/ investigations were completed in 19,691 cases and additional demand of ₹ 18.07 crore including penalty had been raised by the Excise and Taxation Department.

Refunds of ₹ 641.06 crore were made to 3,233 claimants, against outstanding amounts totalling ₹ 1,139.22 crore in 3,856 cases by the Excise and Taxation and Power departments during 2010-11. The balance 623 cases, involving refunds of ₹ 498.16 crore, pertained to the Excise and Taxation Department.

1.3.3 Revenue Arrears

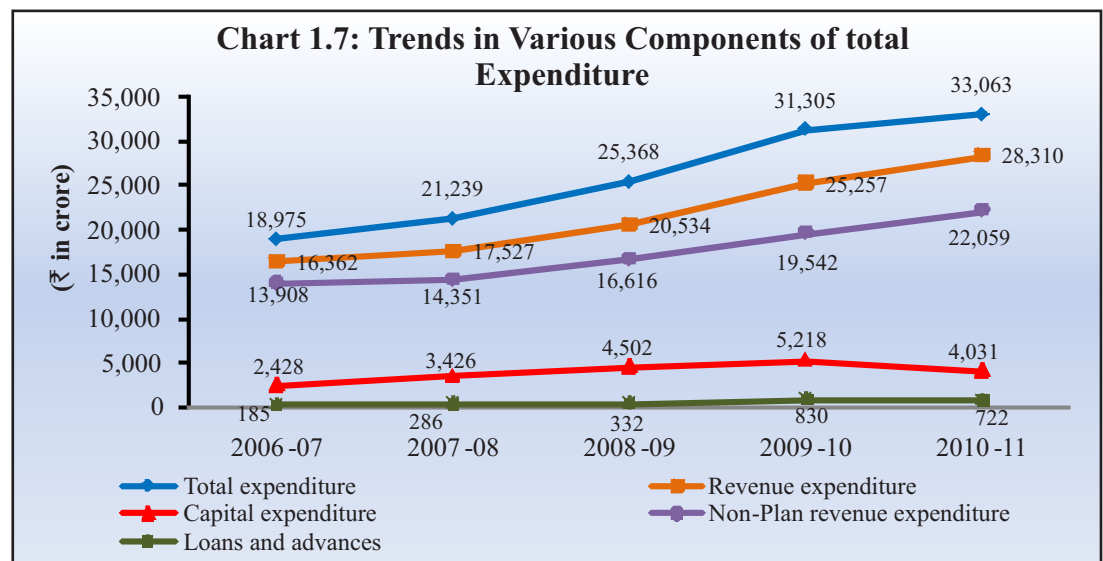
The arrears of revenue increased by ₹ 1,822 crore (115 per cent) from ₹ 1,602 crore in 2006-07 to ₹ 3,444 crore in 2010-11. Of these, ₹ 987 crore (29 per cent) was outstanding for a period of more than five years. The arrears were mainly on account of taxes on sales, trade, etc.: ₹ 2,887 crore, tax on entry of goods into local areas: ₹ 201 crore, taxes and duties on electricity: ₹ 128 crore, State excise: ₹ 108 crore and taxes on goods and passengers: ₹ 59 crore. As is evident from the above data, taxes on sales, trade, etc. constituted 84 per cent of the total arrears. Demands amounting to ₹ 775 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.

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 of over a period of five years (2006-2011) are shown in **Chart 1.7** and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.8 and 1.9** respectively.



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

Table 1.4 presents the growth of capital expenditure over five years (2006-11):

Table 1.4: Growth of Capital Expenditure

(₹ in crore)

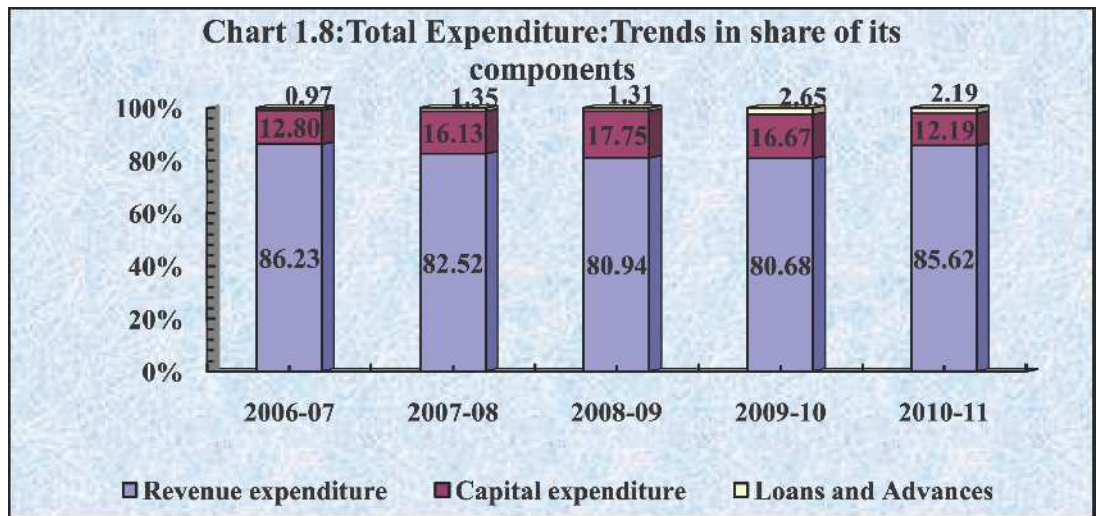
	2006-07	2007-08	2008-09	2009-10	2010-11
Capital expenditure	2,428	3,426	4,502	5,218	4,031
Growth rate (<i>per cent</i>)	51	41	31	16	(-)23
Percentage of total expenditure	12.80	16.13	17.75	16.67	12.19

(Source: State Finance Accounts of the respective years)

Total expenditure increased by 74 *per cent* over a period of five years (2006-11). During this period, revenue expenditure increased by 73 *per cent* and capital expenditure by 66 *per cent*. But during the year the capital expenditure decreased by ₹ 1,187 crore (23 *per cent*) over that of 2009-10. The compound annual growth rate (17.19 *per cent*) of capital expenditure for 2001-02 to 2009-10 was less than the compound growth rate (22.61 *per cent*) of other general category States. This growth rate for the period 2001-02 to 2010-11 decreased to 11.87 *per cent* (**Appendix 1.1**).

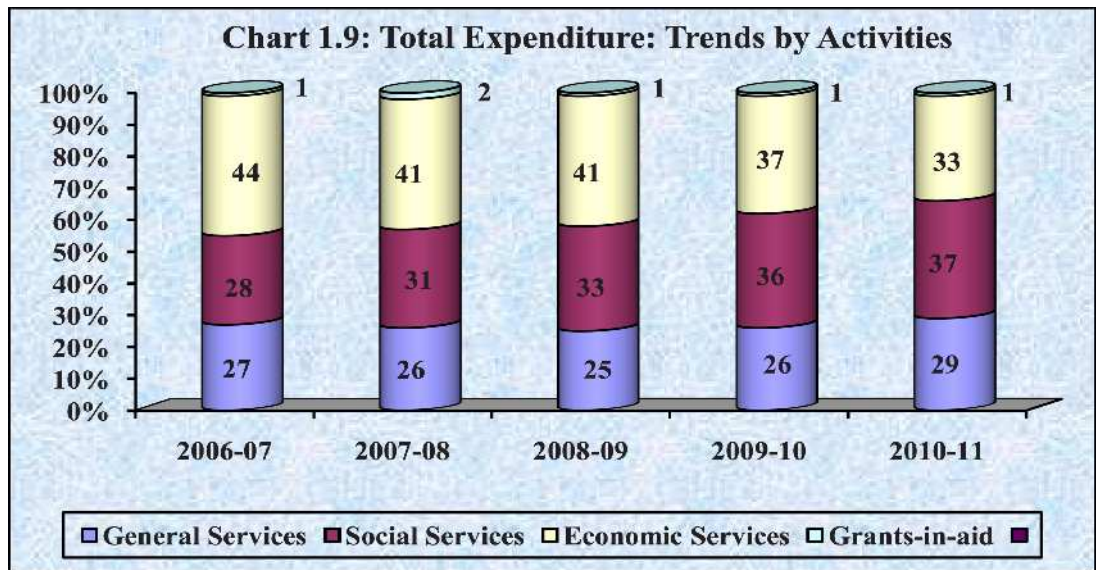
Disbursement of loans and advances also increased by 290 *per cent* during the period from 2006-07 to 2010-11. However, the share of NPRE in total expenditure decreased from 73 *per cent* in 2006-07 to 67 *per cent* in 2010-11.

During 2001-02 to 2009-10, the compound growth rate (14.74 *per cent*) of total expenditure was higher than the growth rate (13.53 *per cent*) of other general category states. This growth for the period 2001-02 to 2010-11 decreased to 13.67 *per cent*. The total expenditure during 2010-11, i.e. ₹ 33,063 crore increased by six *per cent* over the previous year. The bifurcation of total expenditure into Plan and Non-Plan expenditure revealed that the share of Plan and Non-Plan expenditure was 32 and 68 *per cent* respectively.



(Source: State Finance Accounts of the respective years)

The share of revenue expenditure in total expenditure decreased from 86.23 per cent in 2006-07 to 85.62 per cent in 2010-11, while the share of capital expenditure in total expenditure decreased from 12.80 per cent in 2006-07 to 12.19 per cent in 2010-11. The share of loans and advances disbursed increased from 0.97 per cent in 2006-07 to 2.19 per cent in 2010-11. The ratio of NPRE to total expenditure increased from 62.42 per cent to 66.72 per cent over the year 2010-11. The ratio of NPRE to GSDP decreased from 9.04 per cent to 8.56 per cent.



(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 payments increased from 27 per cent in 2006-07 to 29 per cent in 2010-11, the share of economic services decreased from 44 per cent in 2006-07 to 33 per cent in 2010-11. The combined share of social and economic services which represented development expenditure also decreased from 72 per cent in 2006-07 to 70 per cent in 2010-11.

Revenue expenditure of the State increased by 12 *per cent* from ₹ 25,257 crore in 2009-10 to ₹ 28,310 crore in 2010-11, mainly due to increase in expenditure on general services (₹1,573 crore) on account of more expenditure on pension (₹ 704 crore) and interest payments (₹ 582 crore). The expenditure on social services also increased by ₹ 1,002 crore over the previous year due to more expenditure on education, sports, art and culture (₹ 690 crore) and social welfare and nutrition (₹ 101 crore). The break-up 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 ₹ 3,053 crore in revenue expenditure comprised of ₹ 2,517 crore and ₹ 536 crore in NPRE and PRE respectively.

The NPRE in 2010-11 at ₹ 22,059 crore was higher than the normative assessment of ThFC (₹ 15,790 crore) and the projection made in MTFPS (₹ 21,698 crore) but was within the projection of the Government made in its FCP (₹ 22,944 crore) (*Appendix 1.6*).

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 2006-11 are presented in **Table 1.5** and **Chart 1.10**.

Table 1.5: Components of committed expenditure

(₹ in crore)

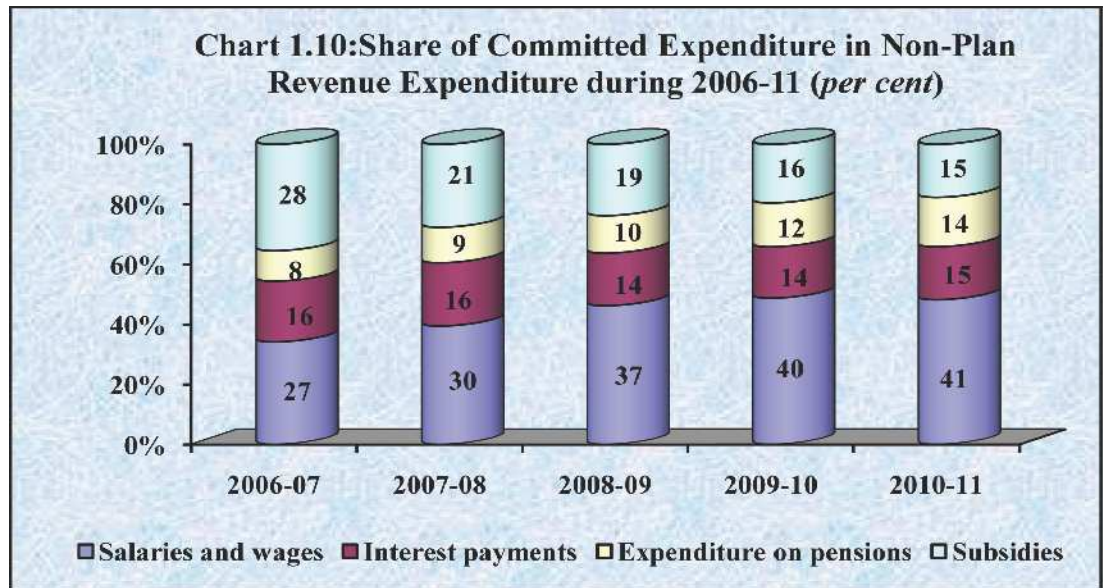
Component of committed expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget estimates	Actual
Salaries and wages, of which	4,126 (23)	4,566 (23)	6,546 (35)	8,440 (40)	10,022 (41)	9,809* (38)
Non-Plan Head	3,784	4,292	6,069	7,746	9,142	8,974
Plan Head **	342	274	477	694	880	835
Interest Payments	2,265 (13)	2,346 (12)	2,339 (13)	2,737 (13)	3,913 (16)	3,319 (13)
Expenditure of pension	1,173 (7)	1,298 (7)	1,614 (9)	2,390 (11)	2,300 (9)	3,094 (12)
Subsidies	3,852 (21)	3,057 (15)	3,190 (17)	3,089 (15)	3,274 (13)	3,285 (13)
Total	11,416	11,267	13,689	16,656	19,509	19,507

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

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

* Includes wages of ₹ 136.90 crore.

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



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

Salaries and wages

The expenditure on salaries and wages (₹ 9,809 crore) increased by 138 per cent during the period from 2006-07 to 2010-11. During 2001-02 to 2009-10, the compound annual growth rate of expenditure on salaries and wages (13.65 per cent) was higher than the growth rate (11.45 per cent) of other general category States. This growth rate for the period 2001-02 to 2010-11 increased to 13.92 per cent (*Appendix 1.1*). The expenditure on salaries and wages was higher than the State's own FCP (₹ 9,500 crore) and assessment made by ThFC (₹ 6,457 crore) but was within the projections made in MTFPS of the Government (₹ 10,191 crore) (*Appendix 1.6*).

Interest payments

Interest payments (₹ 3,319 crore) increased by 47 per cent over a period of five year (2006-11). During 2010-11, there was an increase of ₹ 582 crore (21 per cent) over the previous year. The percentage of interest payments to revenue receipts remained almost consistent during 2006-11. Interest payments during 2010-11 were within the projections made by the State in its FCP (₹ 3,509 crore), the projections in the MTFPS (₹ 3,573 crore) and the assessment made by ThFC (₹ 3,474 crore) for the year 2010-11 (*Appendix 1.6*).

Pension payments

Pension payments (₹ 3,094 crore) increased by 164 per cent during the period from 2006-07 to 2010-11 but its percentage to revenue receipts increased from seven in 2006-07 to 12 in 2010-11. During 2001-02 to 2009-10, the compound annual growth rate of expenditure on pension (17.52 per cent) was higher than the growth rate (14.09 per cent) of other general category States. This growth rate for the period 2001-02 to 2010-11 increased to 18.77 per cent (*Appendix 1.1*). The expenditure on pension payments in 2010-11 was higher than the assessments made by ThFC (₹ 1,939 crore), the projection made by the Government in its FCP (₹ 2,950 crore) and MTFPS (₹ 3,070 crore) respectively (*Appendix 1.6*). To meet the increasing pension

liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

Subsidies

Payment on subsidies decreased by ₹ 567 crore (15 per cent) from ₹ 3,852 crore in 2006-07 to ₹ 3,285 crore in 2010-11, which was 13 per cent of the revenue receipts. Out of the total subsidies of ₹ 3,285 crore, ₹ 2,949 crore (90 per cent) was for the power and energy sectors, the bulk of which was for rural electrification (₹ 2,940 crore). The actual total subsidy to the power and energy sector was within the projection in FCP (₹ 3,200 crore) and MTFPS (₹ 3,200.65 crore). The balance subsidy at ₹ 336 crore was higher by ₹ 56 crore (20 per cent) than the projection in the FCP (₹ 280 crore) but was within the projections made in MTFPS (₹ 385.99 crore) (Appendix 1.6).

Total committed expenditure

The total expenditure (₹ 16,085 crore) on salary, interest and pension payments was higher by ₹ 126 crore than the projections by the Government in its FCP (₹ 15,959 crore) and consumed 63 per cent of the revenue receipts against 58 per cent projected in the FCP. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 88 per cent of the NPRES during 2010-11.

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 2006-07 to 2010-11 is given in Table 1.6

Table 1.6: Financial assistance to local bodies, etc.

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	247.53	459.65	538.49	446.03	987.97	741.79	(-) 25
Municipal Corporations and Municipalities	125.63	103.22	464.45	306.24	265.15	291.43	10
Zila Parishads and Other Panchayati Raj Institutions	135.02	93.88	412.16	366.26	574.63	267.83	(-) 53
Development Agencies	231.93	520.33	268.75	333.48	429.42	388.23	(-) 10
Hospitals and other Charitable Institutions	20.32	49.46	46.80	125.79	331.89	211.97	(-) 36
Other Institutions	161.51	345.05	322.72	368.89	243.35	322.21	32
Total	921.94	1,571.59	2,053.37	1,946.69	2,832.41	2,223.46	(-) 21
Assistance as percentage of Revenue Expenditure	6	9	10	8		8	

[Source: Information supplied by Principal Accountant General (Accounts and Entitlement)]

Financial assistance to local bodies and other institutions increased from ₹ 921.94 crore in 2006-07 to ₹ 2,223.46 crore, constituting eight per cent of the revenue expenditure during 2010-11. An analysis of the above table reveals that the financial assistance during 2010-11 increased to ₹ 2,223.46 crore from ₹ 1,946.69 crore in 2009-10. The increase of ₹ 276.77 crore (14 per cent) over the previous year was mainly due to more assistance to educational institutions (₹ 295.76 crore), hospitals and other charitable institutions (₹ 86.18 crore) and development agencies (₹ 54.75 crore). The assistance to

Zila Parishads and other *panchayati raj* institutions, other institutions and municipal corporations and municipal committees decreased by ₹ 98.43 crore, ₹ 46.68 crore and ₹ 14.81 crore respectively. Against the estimated provision of ₹ 2,832.41 crore, financial assistance of only ₹ 2,223.46 crore was released. The decrease in the actual release vis-à-vis the budget estimate to development agencies, educational institutions, hospitals and other charitable institutions and *Zila Parishads* and other *Panchayati Raj* institutions ranged between 10 and 53 *per cent*. The actual release of ₹ 559.26 crore to local bodies was more than the assessment made by ThFC (₹97.25 crore) (**Appendix 1.6**).

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 require 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 2010-11.

Table-1.7: Fiscal Priority and Fiscal Capacity of the State in 2007-08 and 2010-11

Fiscal Priority of the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health/AE
General Category States Average* (Ratio) 2007-08	17.09	64.28	32.54	16.14	14.64	3.98
Haryana's Average (Ratio) 2007-08	13.77	72.25	31.36	16.13	13.36	2.73
General Category States Average* (Ratio) 2010-11	16.68	64.29	36.68	13.25	17.39	4.34
Haryana Average (Ratio)*2010-11	12.83	70.37	37.45	12.19	18.06	3.29

* 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 2007-08 and the current year i.e. 2010-11.

Fiscal Priority:

- Aggregate expenditure of Haryana as a ratio of GSDP was lower in both years 2007-08 and 2010-11 as compared to general category States.

- Government gave adequate fiscal priority to DE in 2007-08 and 2010-11, as its ratio to AE was higher than the average ratio of other general category States.
- The ratio of SSE of AE in 2007-08 was lower than the corresponding ratio for other general category States, but the Government gave due priority to this sector in 2010-11 as its ratio in AE was higher than the ratio of other general category States.
- The ratio of CE to AE was lower than the ratio of other general category States in 2007-08 and 2010-11.
- Significant improvement was observed in the ratio of expenditure on education expenditure to AE which increased from 13.36 per cent in 2007-08 to 18.06 per cent in 2010-11. The priority given to education in Haryana was higher than in general category States (17.39 per cent).
- The priority given to health in Haryana was less than in other general category States in 2007-08 and 2010-11. Greater fiscal priority needs 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 goods⁵. Apart from improving the allocation towards development expenditure⁶, 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.

5 *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.

6 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.

Development expenditure comprised revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.8** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2006-07 to 2010-11. **Chart 1.11** presents component-wise development expenditure during 2006-11. **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.

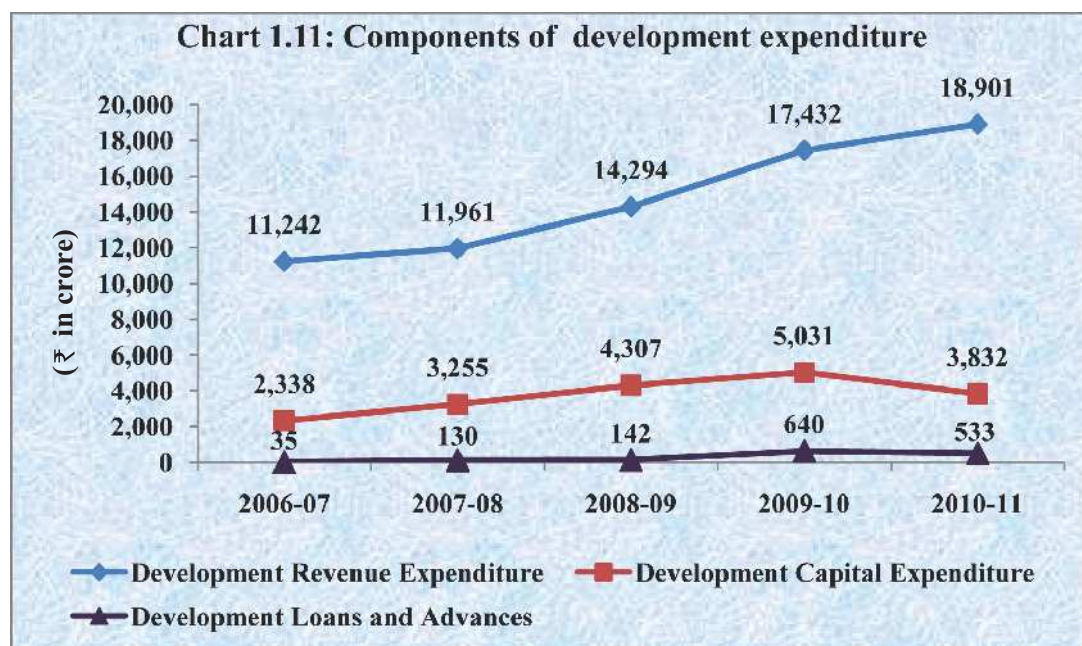
Table 1.8: Development expenditure

(₹ in crore)

Component of committed expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget Estimate	Actual
Development expenditure (a to c)	13,615(72)	15,346(72)	18,743(74)	23,103(74)	24,194(72)	23,266(70)
a. Development revenue expenditure	11,242(59)	11,961(56)	14,294(56)	17,432(56)	19,491(58)	18,901(57)
b. Development capital expenditure	2,338(12)	3,255(15)	4,307(17)	5,031(16)	3,316(10)	3,832(12)
c. Development loans and Advances	35(0.18)	130(0.61)	142(0.56)	640(2)	1,387(4)	533(1)

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

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



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

Development expenditure increased by 71 per cent during the period from 2006-07 to 2010-11. This expenditure, which constituted 70 per cent of the total expenditure increased by only ₹ 163 crore (0.45 per cent) from ₹ 23,103 crore in 2009-10 to ₹ 23,266 crore in 2010-11. Revenue expenditure constituted 81 per cent of development expenditure whereas the share of capital expenditure including loans and advances was only 19 per cent. The development capital expenditure during the year decreased by 24 per cent over previous year, which indicates that the less expenditure was incurred on assets creation. This expenditure was within its budget estimates. Against the provision of ₹ 24,194 crore, the actual expenditure was ₹ 23,266 crore.

Table 1.9 Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2009-10			2010-11		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M		S&W	O&M
Social Services (SS)						
Education, Sports, Art and Culture	0.021	68.00	0.02	0.013	67.61	0.69
Health and Family Welfare	0.068	76.38	0.03	0.017	74.46	- ⁷
Water Supply, Sanitation, Housing and Urban Development	0.413	35.41	7.13	0.463	36.63	7.08
Total (SS)	0.116	64.60	1.08	0.122	63.91	1.55
Economic Services (ES)						
Agriculture and Allied Activities	0.478	50.94	1.55	0.126	46.81	1.61
Irrigation and Flood Control	0.462	22.28	13.77	0.458	49.86	7.43
Power and Energy	0.244	0.06	-	0.181	0.03	-
Transport	0.475	36.85	27.22	0.392	44.37	19.89
Total (ES)	0.385	20.97	8.62	0.278	26.10	5.78
Total (SS + ES)	0.264	44.51	4.56	0.200	46.85	3.46

(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

The ratio of capital expenditure on Social Services with reference to the total expenditure increased from 0.116 in 2009-10 to 0.122 in 2010-11, whereas the ratio of capital expenditure on Economic Services decreased from 0.385 in 2009-10 to 0.278 in 2010-11.

The share of expenditure on salaries and wages decreased from 64.60 *per cent* in 2009-10 to 63.91 *per cent* in 2010-11. The share of expenditure on O&M increased from 1.08 to 1.55 *per cent* in 2010-11. Under Economic Services, the share of salaries and wages increased from 20.97 *per cent* in 2009-10 to 26.10 *per cent* in 2010-11. However, the share of O&M decreased from 8.62 *per cent* in 2009-10 to 5.78 *per cent* in 2010-11. Under Social Services and Economic Services combined, the share of salary and wages increased from 44.51 *per cent* in 2009-10 to 46.85 *per cent* in 2010-11. However, the share of O&M decreased from 4.56 *per cent* in 2009-10 to 3.46 *per cent* in 2010-11.

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 2010-11.

⁷ Less than 0.01.

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 from			Total	Expenditure	Percentage of expenditure to available funds
		GOI	State Share	Other sources including opening balance			
1	National Rural Health Mission	250.91	28.07	-	278.98	278.66	100
2	Integrated Watershed Management Programme (Desert Development Programme)	5.84	1.52	66.35	73.71	28.74	39
3	National Rural Employment Guarantee Act	113.77	5.53	59.57	178.87	213.68	119
4	Accelerated Irrigation Benefits Programme	0.00	16.00	-	16.00	16.00	100
5	Backward Regions Grant Fund	39.53	-	-	39.53	27.66	70
6	Indira Awas Yojana	59.75	19.92	6.50	86.17	78.08	90
7	Sarva Shiksha Abhiyan	364.40	250.31	132.31	747.02	645.41	86
8	Rural Water Supply Schemes (A) Accelerated Rural Water Supply Scheme	178.36	237.00	99.94	515.30	336.71	65
	(B) Desert Development Programme	97.64	--	-	97.64	48.31	49
9	Mid-day Meal Scheme	145.06	66.42	28.02	239.50	209.65	88
10	Integrated Child Development Services Scheme	160.29	10.58	-	170.87	132.67	78
11	National Horticulture Mission	51.50	9.09	2.49	63.08	60.20	95
12	Pradhan Mantri Gram Sadak Yojana	109.39	--	-	109.39	109.39	100
13	Macro-Management of Agriculture including National Watershed Development Project for Rainfed Area and Extension Service	13.34	1.48	0.01	14.83	14.50	98
14	National Agriculture Insurance Scheme	--	1.34	-	1.34	1.34	100
15	Integrated scheme on Oil seeds, Pulses and Maize	5.03	2.29	1.85	9.17	8.56	93
16	Jawaharlal Nehru National Urban Renewal Mission		84.89	-	84.89	86.40	102
17	National e-governance Action Plan		7.35	-	7.35	7.35	100
18	Rajiv Gandhi Gramin Vidyuti Karan Yojana	110.60	10.38	38.68	159.66	47.42	30
19	Accelerated Power Development and Reform Programme	28.46	5.92	27.14	61.52	8.73	14
20	National Social Assistance Programme	53.24	-	-	53.24	48.50	91

(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), Accelerated Power Development and Reform Scheme, Rajiv Gandhi Gramin Vidyuti Karan Yojana, Rural Water Supply Schemes (A) Accelerated Rural Water Supply Scheme (B) Desert Development Programme and Backward Regions Grant Fund ranged between 14 and 70 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 2010-11 vis-à-vis the previous year.

1.6.1 Financial results of irrigation works

The financial results of seven irrigation projects with a capital outlay of ₹ 411.61 crore at the end of March 2011 showed that revenue realised from these projects during 2010-11 (₹ 169.47 crore) was 41 per cent of the capital outlay. After meeting the working and maintenance expenditure (₹ 247.53 crore) and interest charges (₹ 20.58 crore), there was a loss of ₹ 98.64 crore, which was 24 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 2011 is given in **Table 1.11**. Only those projects where the scheduled dates for completion are already over as of 31 March 2011 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 2011
Buildings and Roads	21	88.87	-	41.24
Total	21	88.87	-	41.24

(Source: State Finance Accounts for 2010-11.)

The scheduled dates of completion of these projects were between August 2008 and March 2011, but these were incomplete, involving time overruns varying from six to 37 months. Reasons for delay in completion of these projects were not intimated by the department.

1.6.3 Investments and returns

The Government as of 31 March 2011, had invested ₹ 6,376.98 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.12**). The average return on these investments was 0.14 per cent in the last five years while the Government paid an average interest rate of 8.59 per cent on its borrowings during 2006-11.

Table 1.12: Return on investments

Investment/return/cost of borrowings	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	3,058.05	3,988.43	5,031.32	5,575.18	802.47	6,376.98
Return (₹ in crore)	5.62	6.05	8.27	9.60	3.77	2.48
Return (per cent)	0.18	0.15	0.16	0.17	0.47	0.04
Average rate of interest on Government borrowings (per cent)	9.20	7.43	7.82	9.29	8.46	9.22
Difference between interest rate and return (per cent)	9.02	7.28	7.66	9.12	7.99	9.18

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

While the Government investments increased by 109 *per cent* over a period of five years from 2006-07 to 2010-11, the return from investments decreased from ₹ 5.62 crore in 2006-07 to ₹ 2.48 crore in 2010-11. The percentage return from investments also decreased from 0.18 in 2006-07 to 0.04 in 2010-11. The Government paid interest at an average rate of 7.43 to 9.29 *per cent* on its borrowings during 2006-11, whereas, the percentage of return from investments ranged between 0.04 and 0.18 during the same period. Investment of ₹ 801.80 crore during 2010-11 was within the budget provision (₹ 802.47 crore).

Eleven Government Companies with an aggregate investment of ₹ 5,776 crore up to 2010-11 were incurring losses and their accumulated losses amounted to ₹ 6,170 crore as per the accounts furnished by these Companies upto 2010-11 (**Appendix 1.8**). It is pertinent to note that ₹ 796 crore of the total investment (99 *per cent*) in 2010-11 was made by the Government in the equity capital of UHBVNL⁸ (₹ 228 crore), DHBVNL⁹ (₹ 80 crore), HPGCL¹⁰ (₹ 103 crore) and HVPNL¹¹ (₹ 385 crore). Losses of ₹ 5,715 crore in these four¹² power distribution companies constituted 93 *per cent* of the total losses (₹ 6,170 crore) of Government Companies during the year. The losses were mainly attributable to deficiencies in financial management, planning, implementation of projects, operations and monitoring. 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.

ThFC had recommended that the State Government should draw up a roadmap by March 2011 for closure of non-working Public Sector Undertakings (PSUs) as well as to consider their disinvestment and privatisation. There were seven¹³ non-working PSUs (all companies) as on 31 March 2011. Of these, two¹⁴ PSUs were under closure but their liquidation process had not been started. The State Government had also not taken up the exercise of disinvestment, privatisation and restructuring of non-working PSUs.

ThFC had also recommended the reduction of transmission and distribution losses through metering, feeder separation, introduction of High Voltage Distribution Systems, metering of distribution transformers and strict anti-theft measures. The State Government had signed (12 February 2001) a memorandum of understanding (MOU)

8 Uttar Haryana Bijli Vitran Nigam Limited.

9 Dakshin Haryana Bijli Vitran Nigam Limited.

10 Haryana Power Generation Corporation Limited

11 Haryana Vidhyut Parsaran Nigam Limited

12 Losses: UHBVNL (₹ 3,691 crore), DHBVNL (₹ 1,894 crore), HPGC (₹ 108 crore) and HVPN (₹ 22 crore).

13 (i) Haryana State Minor Irrigation (Tubewells) Corporation, (ii) Haryana State Housing Finance Corporation limited, (iii) Haryana Concast Limited, (iv) Haryana Tanneries Limited, (v) Haryana State Small Industries and Export Corporation Limited, (vi) Haryana State Handloom and Handicrafts Corporation Limited and (vii) Haryana Minerals Limited.

14 (i) Haryana State Housing Finance Corporation Limited and (ii) Haryana Concast Limited.

with GOI, Ministry of Power as a joint commitment for implementation of a reform programme in the power sector with identified milestones.

The State Government had already completed metering of all distribution feeders and all consumers. The transmission and distribution losses were required to be reduced to 15.50 *per cent* by 2007-08 but this target was not achieved as these losses for the year 2009-10 were 26.46 *per cent*.

1.6.4 Departmentally managed Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investments made by the Government up to the year for which proforma accounts were finalised, net profit/loss as well as return on capital invested in these undertakings are given in *Appendix 1.9*. The following points were observed:

- An amount of ₹ 3,223.28 crore had been invested by the Government in five undertakings at the end of the financial year upto which their accounts were finalised.
- Of the 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 23 years.
- The accumulated losses of two out of three¹⁵ departmental undertakings were ₹ 284.67 crore as against the total investment of ₹ 3,177.94 crore.

1.6.5 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government had also been providing loans and advances to many institutions/organisations. **Table 1.13** presents the outstanding loans and advances as on 31 March 2011 and interest receipts vis-à-vis interest payments during the last three years.

15 Agriculture Department (Seed Depot Scheme): ₹ 0.10 crore, Food and Supply (Grain Supply Scheme): ₹ 153.37 crore and Haryana Roadways: ₹ 131.30 crore.

Table 1.13: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2008-09	2009-10	2010-11	
			Budget Estimate	Actual
Opening Balance	1,897	1,877		2,494
Amount advanced during the year	332	830	1,602	722
Amount repaid during the year	352	213	228	233
Closing Balance	1,877	2,494		2,983
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	1,877	2,494		2,983
Net addition	(-)20	617	1,374	489
Interest receipts	53	73	87	54
Interest receipts as percentage of outstanding Loans and advances	2.81	3.34		1.97
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.25	6.96	8.79	7.17
Difference between interest payments and interest receipts (<i>per cent</i>)	4.44	3.62		5.20

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

Total outstanding loans and advances as on 31 March 2011 was ₹ 2,983 crore, against an outstanding amount of ₹ 2,494 crore as on 31 March 2010. Interest received on the loans advanced was 1.97 *per cent* in 2010-11 and was below the weighted rate of interest of 9.22 *per cent* paid on Government borrowings during 2010-11. Interest of ₹ 54 crore received during the year on loans and advances was below the budgeted projections (₹ 87 crore). Out of ₹ 722 crore advanced during the year, ₹ 246.82 crore was for Social Services (Loans from Infrastructure Development Funds for strengthening social and physical infrastructure), ₹ 286.45 crore for Economic Services (₹ 223.56 crore for power projects, ₹ 12.31 crore for industry and minerals and ₹ 50.41 crore for Co-operation) and ₹ 188.60 crore for 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 ₹ 690.90 crore were outstanding at the beginning of the year 2010-11 against co-operative sugar mills. Further, loans totalling ₹ 50 crore were given to these sugar mills without any recovery against previous loans.

Loans and advances (₹ 38.10 crore), {the detailed accounts of which were kept in the office of the Principal Accountant General (A&E), Haryana, Chandigarh (PAG (A&E))}, given to Municipal Corporations/Improvement Trusts for providing water supply and sanitation facilities and interest of ₹ 74.32 crore as detailed in **Table 1.14** were overdue for recovery at the end of 2010-11.

Table 1.14: Overdue loans and advances and interest thereon

(₹ in crore)

Year	Principal	Interest
Upto 2007	30.24	62.86
2008-09	2.62	3.82
2009-10	2.62	3.82
2010-11	2.62	3.82
Total	38.10	74.32

(Source: State Finance Accounts.)

In respect of loans for which detailed accounts were kept by PAG (A&E), the acceptances of loans of ₹ 15.38 crore in 4,139 cases were awaited from Government departments/institutions. Of these, acceptances in 24 cases involving loans of ₹ 12.13 crore were more than 15 years old while the acceptances in the remaining cases were awaited for 10 to 15 years.

The administrative departments are required to intimate to the PAG (A&E), by July each year, the arrears in recovery of principal and interest of loans for which detailed accounts are maintained by departmental officers. During 2010-11, 219 statements from 14 departmental officers were due, of which only 28 statements from three departments were received.

1.6.6 Cash Balances and Investment of Cash Balances

Table 1.15 depicts the cash balances and investments made by the Government out of the cash balances during the year.

Table 1.15: Cash balances and Investment of Cash Balances

(₹ in crore)

Particulars	As on 1 April 2010	As on 31 March 2011	Increase(+)/ decrease(-)
Cash balances	493.42	376.84	(-)116.58
Investment from cash balances (a to d)	103.34	683.53	(+)580.18
a. GOI Treasury Bills	103.34	683.53	(+)580.18
b. GOI securities			-
c. Other securities			-
d. Other investments			-
Fund-wise break-up of investment from earmarked balances (a to e)	1,517.63	1,455.13	(-)62.50
a. Sinking Fund	387.94	523.85	(+)135.91
b. Funds for developmental schemes	0.11	0.11	-
c. Funds for village reconstruction for Harijan uplift	2.19	2.19	-
d. Calamity Relief Fund	1,067.99	864.74	(-)203.25
e. Guarantee Redemption Fund	59.40	64.24	(+)4.84
Interest realised	25.40	40.59	(+)15.19

(Source: State Finance Accounts of the respective years)

Cash balances during the year decreased from ₹ 493.42 crore to ₹ 376.84 crore. The investments out of cash balances increased from ₹ 103.34 crore to ₹ 683.53 crore. The investment from earmarked balances decreased by ₹ 62.50 crore from ₹ 1,517.63 crore on 1 April 2010 to ₹ 1,455.13 crore, which was mainly due to decrease in investments out of the Calamity Relief Fund [₹ (-) 203.25 crore]. Interest of ₹ 40.59 crore realised on investments during 2010-11 was higher by ₹ 15.19 crore (60 per cent) than the interest earned (₹ 25.40 crore) during 2009-10.

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 2010-11, the minimum cash balances for eight days were maintained by taking ordinary and special ways and means advances amounting to ₹ 670.48 crore, for which interest of ₹ 1.16 crore at the rate of 7.25 per cent was paid.



1.7 Assets and Liabilities

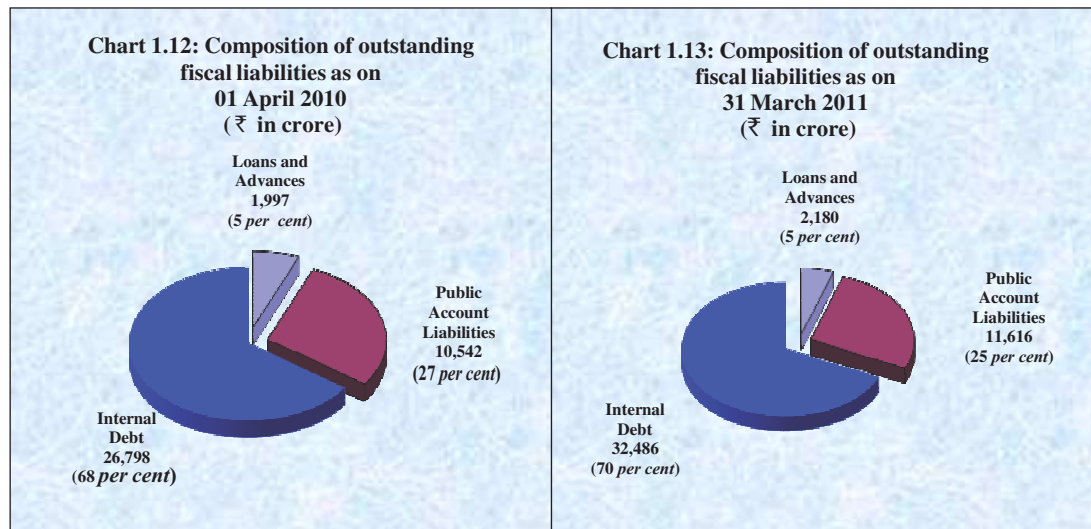
1.7.1 Growth and composition of Assets and Liabilities

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* give an abstract of such liabilities and assets as on 31 March 2011, compared with the corresponding position on 31 March 2010. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

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

1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.4*. The compositions of fiscal liabilities during 2010-11 vis-à-vis the previous year are presented in **Charts 1.12** and **1.13**.



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 39,337 crore in 2009-10 to ₹ 46,282 crore in 2010-11. The growth rate was 17.66 per cent during 2010-11 over the previous year, mainly due to increase in receipts of public debt (₹ 5,871 crore), small savings, provident funds, etc., (₹ 748 crore) and deposits (₹ 317 crore). The ratio of fiscal liabilities to GSDP showed a consistently decreasing trend and decreased from 0.220 per cent in 2006-07 to 0.180 per cent in 2010-11. These liabilities were 1.81 times

the revenue receipts and 2.29 times the State's own resources as at the end of 2010-11. Payment of interest on the fiscal liabilities was ₹ 3,319 crore (7.17 per cent) during the year 2010-11. It is significant to note that fiscal liabilities at ₹ 46,282 crore were higher than the limit of ₹ 44,799 crore and ₹ 46,157 crore projected in the MTFPS and FCP respectively of the State Government for the year 2010-11 (*Appendix 1.6*).

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 2011, the closing balance in the Sinking Fund was ₹ 525.98 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 1.16**.

Table 1.16: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2008-09	2009-10	2010-11	
			Budget Estimate	Actual
Maximum amount guaranteed	5,188	4,757	3,700	5,515
Outstanding amount of guarantees	4,575	4,565	3,700	4,528
Percentage of maximum amount guaranteed to total revenue receipts	28	23	15	22
Criteria as per State's own FCP	3,400	3,200		2,500

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2010-11. The outstanding amount of ₹ 4,528 crore of guarantees, as on 31 March 2011, was in respect of Corporations and Boards (₹ 173 crore), Co-operative Banks and Societies (₹ 1,955 crore), Government Companies (₹ 972 crore) and Power (₹ 1,428 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 2011, the balance in the Fund was ₹ 64.24 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 ₹ 4.84 crore, which was only 0.11 per cent of the outstanding guarantees. However, the outstanding guarantee of ₹ 4,528 crore as on 31 March 2011 was higher than the projection of ₹ 2,500 crore given in the State's FCP

for the year. Total liabilities including guarantees (₹ 50,810 crore) during 2010-11 stood at 19.71 *per cent* of the GSDP which was well within the limit of 22.4 *per cent* envisaged in FCP for the year.

Apart from this, the Government issued letters of comfort to banks for raising loans totalling ₹ 6,010 crore in favour of Government companies in the power sector, against which ₹ 4,976 crore was outstanding as of 31 March 2011, which amounted to creation of contingent liabilities. This amount, if included in the outstanding liabilities (₹ 55,786 crore), would be 21.64 *per cent* of GSDP.

1.7.4 Investment in Public Private Partnerships

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

Under this, the State Government completed six projects with a total estimated cost of ₹ 114.94 crore (*Appendix 1.10*). Twenty-one PPP projects (*Appendix 1.11*) with a total estimated cost ₹ 64,336.58 crore were under implementation and 34 projects (*Appendix 1.12*) were under consideration of the State Government.

1.7.5 Balances under the Reserve Fund

At the beginning of 2010-11, the opening balance under Reserve Fund was ₹ 1,839.94 crore. After addition of ₹ 317.04 crore and disbursement of ₹ 370.61 crore, the fund was closed with a balance of ₹ 1,786.37 crore. Of this, the State Disaster Response Fund (Calamity Relief Fund) was opened on 1 April 2010 with a balance of ₹ 1,127.96 crore and closed at ₹ 924.71 crore on 31 March 2011 after receipt of ₹ 116.16 crore and disbursement of ₹ 319.41 crore. The Sinking Fund had an opening balance of ₹ 390.07 crore in 2010-11. During the year, ₹ 135.91 crore (₹ 105.68 crore: contribution and ₹ 30.24 crore: income on investment) was received but no disbursements were made out of the fund. The fund was closed at ₹ 525.98 crore.

Expenditure of ₹ 319.41 crore from the State Disaster Response Fund was incurred through cheques paid directly to the implementing agencies instead of through the treasury. Similarly, the disinvestment proceeds of fixed deposit receipts under the State Disaster Response Fund investment account amounting to ₹ 222.96 crore were also not routed through treasuries.

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 sustainability¹⁶ of the State. This section

16 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.

assesses the sustainability of debt of the Government in terms of debt stabilisation¹⁷; sufficiency of non-debt receipts¹⁸; net availability of borrowed funds¹⁹; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of Government securities. **Table 1.17** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2006-07.

Table 1.17: Debt sustainability: Indicators and trends

(₹ in crore)

Indicators of Debt Sustainability	2006-07	2007-08	2008-09	2009-10	2010-11
Debt Stabilisation (Quantum Spread + Primary Deficit)	6,857	4,027	(-) 1,283	(-) 5,594	(-) 17
Sufficiency of non-debt receipts (Resource Gap)	1,464	(-) 2,443	(-) 5,293	(-) 3,533	2,831
Net Availability of borrowed funds	(-) 392	(-) 1,709	1,113	4,682	3,564
Burden of interest payments (IP/RR Raito)	13	12	13	13	13
Maturity Profile of State Debt (In Years)					
0 – 1			1,153.46 (5)	14,930.27 (6)	3,275.07(9)
1 – 3			2,790.89 (12)	28,167.40 (12)	4,314.32(12)
3 – 5			3,892.16 (17)	29,221.95 (13)	4,431.02(13)
5 – 7			3,871.19 (17)	28,592.97 (13)	2,115.30(6)
7 -9				29,287.36 (13)	8,401.90(24)
9-11				30,204.86 (13)	6,039.07(17)
11-13				26,336.62 (12)	1,568.11(5)
13-15				26,239.50 (12)	1,517.14(4)
15 and above				13,288.80 (6)	3,002.11(9)

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

Out of four indicators of debt sustainability, the State had fared well on three indicators. The position of each indicator was as under:

If the quantum spread together with primary deficit is zero, the debt-GSDP ratio would be constant or debt would be stabilized eventually. The quantum spread together with the primary deficit increased from (-) ₹ 5,594 crore in 2009-10 to (-) ₹ 17 crore in 2010-11. However, the debt-GSDP ratio was still negative. This indicated that the debt

17 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.

18 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.

19 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.

sustainability of the State had improved in 2010-11. The State needs to take further corrective measures for sustainability of debts so that the quantum spread plus primary deficit together become a positive value.

The positive resource gap between the non-debt receipts and the total expenditure of the State indicate the enhancement in the capacity of the Government to sustain the debt.

The position of net funds available from borrowed funds improved from ₹ 1,113 crore in 2008-09 to ₹ 3,564 crore in 2010-11. During 2010-11, the Government raised market loans of ₹ 4,450 crore (₹ 650 crore carrying 8.38 *per cent* interest, ₹ 600 crore carrying 8.52 *per cent* interest, ₹ 600 crore carrying 8.50 *per cent*, ₹ 800 crore and ₹ 1,000 crore carrying 8.07 *per cent* and 8.57 *per cent* interest respectively).

The ratio of interest payments to revenue receipts was almost constant during 2006-11 which was well with the target of 15 *per cent* envisaged by the Twelfth Finance Commission.

The maturity profile of State debt as given in **Table 1.17** 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, six *per cent* between five and seven years, 24 *per cent* between seven and nine years, 17 *per cent* between nine and 11 years, five *per cent* between 11 and 13 years, four *per cent* between 13 to 15 years and nine *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.

A well thought out debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings, which mature in these critical years, are made.

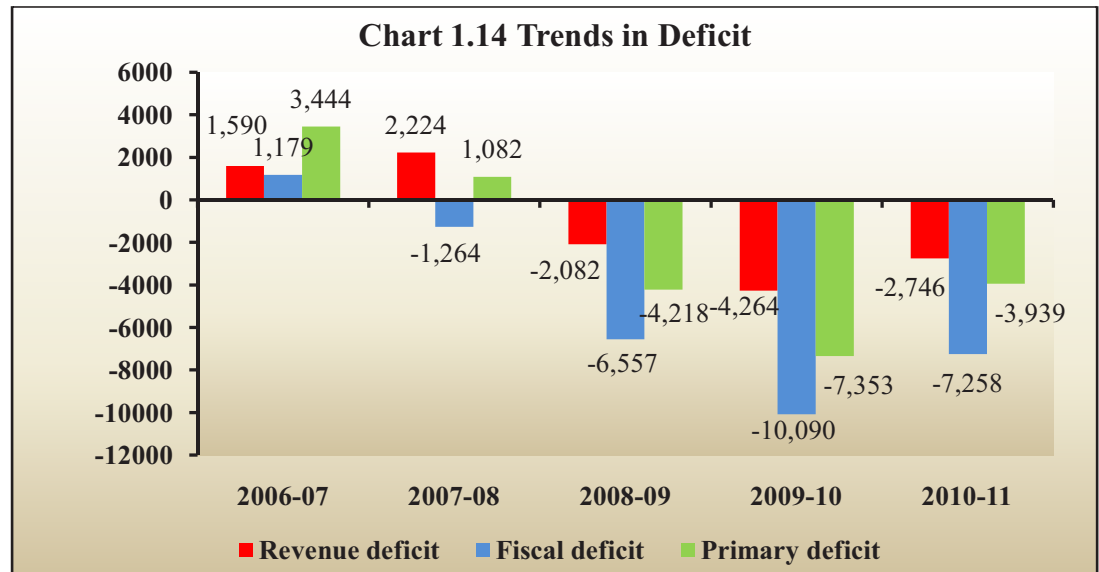
All the above-mentioned paragraphs lead to a conclusion that unless borrowings are restricted, the State will have serious problem in debt servicing.

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 2010-11.

1.9.1 Trends of deficits

Chart 1.14 present the trends in deficit indicators over the period 2006-11.



(Source: State Finance Accounts of the respective years)

Table 1.18: Trends in deficit indicators over the period 2006-11

Year	2006-07	2007-08	2008-09	2009-10	2010 -11
RD/GSDP	0.012	0.014	(-) 0.011	(-) 0.020	(-) 0.011
FD/GSDP	0.009	(-) 0.008	(-) 0.036	(-) 0.047	(-) 0.028
PD/GSDP	0.026	0.007	(-) 0.023	(-) 0.034	(-) 0.015

The revenue deficit, which indicates the excess of revenue expenditure over revenue receipts, is to be brought down to zero by 2011-12 and revenue surplus is to be generated, thereafter, as per the FRBM. The surplus achieved in 2006-07 and 2007-08 indicated downward trends since 2008-09. The revenue, fiscal and primary deficits which increased to ₹ 4,264 crore, ₹ 10,090 crore and ₹ 7,353 crore in 2009-10 respectively showed some improvement in 2010-11 and stood at ₹ 2,746 crore, ₹ 7,258 crore and ₹ 3,939 crore respectively.

During the year, the revenue deficit decreased (₹ 1,518 crore) due to the increase of ₹ 4,571 crore in revenue receipts. The decrease in revenue deficit, coupled with decrease in capital expenditure (₹ 1,187 crore) from ₹ 5,218 crore in 2009-10 to ₹ 4,031 crore in 2010-11 led to a decrease in fiscal deficit (₹ 2,832 crore) which was 2.82 per cent of GSDP and was well within the limit of three per cent projected in the FCP for the year. Decreases in revenue and fiscal deficit resulted in decrease in the primary deficit from ₹ 7,353 crore in 2009-10 to ₹ 3,939 crore in 2010-11.

The revenue deficit exceeded the projections of ₹ 2,047 crore made in FCP for the year 2010-11 (Appendix 1.6).

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 **Table 1.19**. Receipts and disbursements under the components of financing the fiscal deficit during 2010-11 are given in **Table 1.20**.

Table 1.19: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Decomposition of fiscal deficit						
		(+) 1,179	(-) 1,264	(-) 6,557	(-) 10,090	(-) 7,258
1	Revenue deficit(-) surplus	(+) 1,590	(+) 2,224	(-) 2,082	(-) 4,264	(-) 2,746
2	Net Capital Expenditure	(-) 2,428	(-) 3,416	(-) 4,495	(-) 5,209	(-) 4,023
3	Net loans and advances	(+)2,016	(-) 72	20	(-) 617	(-) 489
Financing pattern of fiscal deficit						
1	Market Borrowing	(-) 147.40	(-) 253.73	2,504.54	3,683.68	4,157.63
2	Loans from GOI	(-) 90.24	(-) 44.98	(-) 47.46	(-) 34.16	183.71
3	Special securities issued to National Small Savings Fund	1,099.05	50.56	(-) 79.73	534.43	934.31
4	Loans from financial institutions	36.68	250.75	218.88	1,525.45	595.99
5	Small Savings Provident Funds, etc.	364.80	299.32	352.38	861.92	747.80
6	Reserve Fund	(-) 48.32	15.23	(-) 4.81	(-) 39.13	8.93
7	Deposits and advances	377.70	184.72	216.62	526.64	316.66
8	Suspense and Miscellaneous	(-) 2,496.50	21.69	3,546.38	2,785.98	(-)635.88
9	Remittances	(-) 15.63	14.28	(-) 26.63	(-) 282.96	305.08
10	Overall surplus (-) deficit (+)	(-) 919.86	537.84	6,680.17	9,561.85	6,614.23
11	Increase (-) decrease (+) in cash balance*	(-) 258.90	(+) 726.03	(-) 122.37	(+) 528.81	(+) 644.20
12	Gross Fiscal Deficit	(-) 1,179	1,264	6,557	10,090	7,258

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

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

Table 1.20: Receipts and Disbursements under components financing the fiscal deficit during 2010-11

(₹ in crore)

Sr. No.	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	4,450.00	292.37	4,157.63
2	Loans from GOI	308.27	124.56	183.71
3	Special securities issued to National Small Savings Fund	1,312.42	378.11	934.31
4	Loans from financial institutions	4,442.51	3,846.52	595.99
5	Small Savings, Provident Funds etc.	1,964.13	1,216.33	747.80
6	Deposits and advances	8,350.15	8,033.48	8.93
7	Reserve Funds	540.01	531.07	316.66
8	Suspense and Miscellaneous	33,488.28	34,124.16	(-) 635.88
9	Remittances	5,360.62	5,055.54	305.08
10	Overall surplus (-) deficit (+)			6,614.23
11	Increase (-) decrease (+) in cash balance			(+) 644.20
12	Gross Fiscal Deficit			7,258

(Source: State Finance Accounts.)

The fiscal deficit, which represents the borrowings of the Government and its resource gap decreased from ₹ 10,090 crore in 2009-10 to ₹ 7,258 crore in 2010-11. The decrease

in fiscal deficit was due to decrease in revenue deficit (₹ 1,518 crore), capital expenditure (₹ 1,187 crore) and disbursement of loans and advances (₹ 108 crore). The financing pattern of fiscal deficit shows that there was an increase in market borrowings (₹ 4,157.63 crore) but decrease in small savings, provident funds, etc. (₹ 747.80 crore) and deposits and advances (₹ 316.66 crore).

The analysis of balances under small savings, provident funds, etc, revealed that there were adverse balances under, “8011-Insurance and Pension Fund, 107-State Government Employees Insurance Scheme” of ₹ 8.62 crore. This was due to non-adjustment of interest on these funds by the State Government, the reasons for which were awaited (October 2011).

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 1.21) 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 1.21: Primary deficit / surplus–bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary ²⁰ 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)
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
2010-11	25,805	24,991	4,031	722	29,744	814	(-)3,939

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

The Government had a primary revenue surplus with decreasing trends. It decreased from ₹ 6,057 crore in 2006-07 to ₹ 814 crore in 2010-11. This was due to increase in primary expenditure (which includes primary revenue expenditure, capital expenditure and loans and advances) from ₹ 16,709 crore in 2006-07 to ₹ 29,744 crore in 2010-11. The details indicate that non-debt receipts were enough to meet the primary revenue expenditure and part of these receipts were utilised to meet capital expenditure. The State was experiencing primary deficit since 2008-09 which stood at ₹ 3,939 crore at the end of 2010-11. This indicates that the borrowed funds were utilised to cover the primary expenditure.

20 Primary revenue expenditure means revenue expenditure excluding interest payments.

1.10 Conclusion

Pattern of Revenue and expenditure: Revenue receipts increased by 22 per cent during the year over the previous year due to increase in tax revenue by 27 per cent. Tax revenue for 2010-11 fell short by five per cent and 10 per cent as compared to the projections made by ThFC and by the Government in FCP respectively but was higher by two per cent than the projections made in MTFPS. The non-tax revenue was 71 per cent, 14 per cent and four per cent less than the projection made by ThFC and by the Government in FCP and MTFPS respectively for the year 2010-11.

Revenue expenditure constituted 86 per cent of the total expenditure during the year and increased by 12 per cent over that of previous year. Its NPRE component at ₹ 22,059 crore was higher by 40 per cent and two per cent than the projection of ThFC (₹ 15,790 crore) and MTFPS (₹ 21,698 crore) respectively, but was lesser by four per cent than the State's projection in its FCP (₹ 22,944 crore). Within the Non-Plan revenue expenditure, four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted about 88 per cent during 2010-11. Moreover, 90 per cent (₹ 2,949 crore) of total subsidies (₹ 3,285 crore) were for the energy sector and were within the projection in FCP (₹ 3,200 crore).

Capital expenditure, which constituted 12 per cent of the total expenditure, decreased during 2010-11 by 23 per cent over 2009-10.

Financial assistance to local bodies and other institutions (₹ 2,223.46 crore), which constituted eight per cent of revenue expenditure during 2010-11, increased by 14 per cent over 2009-10.

Fiscal correction: Haryana is one of the States to have passed the Fiscal Responsibility and Budget Management Act early. The fiscal position of the State, viewed in terms of the trends in fiscal parameters, i.e. revenue, fiscal and primary deficit/surplus indicated that the State achieved the surplus in 2006-07 and 2007-08. But the surplus could not be sustained for long and indicated downward trends since 2008-09. The revenue, fiscal and primary deficits, which increased to ₹ 4,264 crore, ₹ 10,090 crore and ₹ 7,353 crore in 2009-10 respectively, showed some improvement in 2010-11 and stood at ₹ 2,746 crore, ₹ 7,258 crore and ₹ 3,939 crore respectively.

Debt sustainability: As per the FRBM Act, total debt including contingent liabilities should not exceed 22.4 per cent of the estimated GSDP for the year. Total liabilities including guarantees and letters of comfort which totalled ₹ 55,786 crore during 2010-11, stood at 21.63 per cent of the GSDP, which was well within the limit of the FRBM Act.

Review of Government investments: The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and

Co-operatives varied between 0.04 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 these investments (Para 1.6.3). A major portion of investments (99 *per cent*) was in form of investment in equity shares of various Power Corporations.

There were seven non-working PSUs, of which, two were under closures. The action for disinvestment, privatisation and restructuring of non-working PSUs was not taken.

Transmission and distribution losses which were to be brought down to 15.50 *per cent* by 2007-08 were still on the higher side and were 26.46 *per cent* at the end of 2009-10.

Incomplete projects: Twenty one projects which were scheduled for completion between August 2008 and February 2011, 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 ₹ 1,308.84 crore to State implementing agencies during the year, which was an increase of ₹ 203.64 crore (18 *per cent*) over the previous year. As the funds were 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 was not in place and timely reporting about the status of expenditure by these implementing agencies was not being done.

1.11 Recommendations

- As per the recommendations of ThFC, the revenue deficit is required to be brought down to zero by 2011-12 for which efforts have to be made to increase tax compliance, reduce administration costs, collect revenue arrears and prune unproductive expenditure.
- 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 PSUs 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 Principal Accountant General (A&E) Haryana.

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.

2.1.3 As per the Punjab Budget Manual, as adopted by Haryana, the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. In the preparation of the budget, the aim should be to achieve as close an approximation to the actuals as possible. This demands the exercise of foresight, both in estimating revenue and anticipating expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and neither larger nor smaller. A saving in an estimate constitutes as much of a financial irregularity as an excess in it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the Budget Manual noticed in audit have been discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-11 against 46 grants/appropriations is given in **Table 2.1**:

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

(₹ in crore)

	Nature of expenditure	Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	25,049.36	3,940.41	28,989.77	25,232.71	(-) 3,757.06
	II Capital	7,520.28	1,351.89	8,872.17	7573.78	(-) 1,298.39
	III Loans and Advances	1,602.40	00	1,602.40	721.87	(-) 880.53
	Total Voted	34,172.04	5,292.30	39,464.34	33,528.36	(-) 5,935.98
Charged	IV Revenue	4,064.69	7.43	4,072.12	3,479.94	(-) 592.18
	V Capital	48.00	10.80	58.80	53.48	(-) 5.32
	VI Public Debt repayments	5,953.99	1,913.65	7,867.64	4,641.56	(-) 3,226.08
	Total Charged	10,066.68	1,931.88	11,998.56	8,174.98	(-) 3,823.58
	Appropriation to Contingency Fund (if any)	00	190.00	190.00	190.00	00
	Grand Total	44,238.72	7,414.18	51,652.90	41,893.34	(-) 9,759.56

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 402.48 crore) and Capital Heads (₹ 3,596.16 crore).

Supplementary provisions of ₹ 7,414.18 crore obtained during the year constituted 17 per cent of the original provision as against nine per cent in the previous year.

The overall savings of ₹ 9,759.56 crore were the result of savings of ₹ 9,982.03 crore in 44 grants under the Revenue Section, 17 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 222.47 crore in two grants under the Revenue Section and one grant under the Capital Section. The excess of ₹ 222.47 crore requires regularisation under Article 205 of the Constitution.

The savings/excesses (Detailed Appropriation Accounts) were intimated (August 2011) to the Controlling Officers, requesting them to explain the reasons for significant variations but their explanations had not been received (October 2011). Finance, Buildings and Roads, Food and Supplies, Irrigation, Education, Social Welfare and Rehabilitation, Urban Development and Transport were the departments having substantial savings/excess expenditure.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis allocative priorities

Appropriation audit revealed that savings in 36 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 ₹ 9,905.23 crore, savings of above ₹ 50 crore in each case amounting to ₹ 9,724.17 crore (96 per cent) occurred in 25 cases relating to 20 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	Surrenders
Revenue-Voted							
1.	4-Revenue	591.12	627.53	1,218.65	945.48	273.17	394.50
2.	7-Planning and Statistics	250.00	4.23	254.23	169.96	84.27	82.72
3.	8-Buildings and Roads	865.13	168.67	1,033.80	664.49	369.31	249.50
4.	9-Education	5,788.56	384.52	6,173.08	5,562.55	610.53	469.71
5.	10- Technical Education	239.09	23.39	261.48	195.26	66.22	66.07
6.	13-Health	1,117.13	200.75	1,317.88	1,068.22	249.66	237.51
7.	14-Urban Development	97.52	3.32	100.84	31.15	69.69	69.95
8.	15- Local Government	711.11	234.48	945.59	291.19	654.40	677.38
9.	19- Welfare of Scheduled Castes and Backward Classes	188.46	71.52	259.98	199.73	60.25	67.86
10.	21- Women and Child Development	469.96	-	469.96	363.10	106.86	109.41
11.	23-Food and Supplies	243.41	-	243.41	89.48	153.93	153.58
12.	24- Irrigation	1,105.31	71.76	1,177.07	865.59	311.48	5.33
13.	27-Agriculture	583.67	125.60	709.27	654.53	54.74	17.69
14.	32- Rural and Community Development	946.27	133.67	1,069.94	1,010.46	69.48	169.82
15.	34-Transport	1,061.94	108.00	1,179.94	1,089.12	80.82	80.57
16.	36-Home	1,417.27	220.77	1,638.04	1,586.28	51.76	54.36
17.	38- Public Health and Water Supply	664.19	280.37	944.56	870.68	73.88	25.84
18.	40-Energy and Power	2,988.25	237.28	3,225.53	2,964.25	261.28	248.29
Revenue-Charged							
19.	6-Finance	4,018.69	-	4,018.69	3,424.44	594.25	505.71
Capital-Voted							
20.	8-Buildings and Roads	1,213.08	187.90	1,400.98	1,140.50	260.48	245.15
21.	23-Food and Supplies	3,816.25	371.53	4,187.78	3,731.04	456.74	452.23
22.	38- Public Health and Water Supply	649.50	352.20	1,001.70	698.16	303.54	334.06
23.	40-Energy and Power	1,054.77	-	1,054.77	653.95	400.82	400.81
24.	45-Loans and Advances by State Government	1,602.40	-	1,602.40	721.87	880.53	847.36
Capital-Charged							
25.	Public Debt	5,953.99	1,913.65	7,867.64	4,641.56	3,226.08	3,593.95
Total		37,637.07	5,721.14	43,357.21	33,633.04	9,724.17	9,559.36

Savings exceeding ₹ 100 crore in each grant are discussed below:

i. Grant Number "4-Revenue" (Revenue-Voted)

There were total savings of ₹ 273.17 crore only but the department injudiciously surrendered ₹ 394.50 crore. Savings occurred mainly under the head, "2245-Relief on account of Natural Calamities, 02-Floods, Cyclones, etc, 101-Gratuitous Relief, 97-Supply of seeds, fertilizers and agricultural implements" (₹ 216.16 crore) due to less relief provided to affected farmers on account of damaged crops.

ii. Grant Number “13-Health” (Revenue-Voted)

Against the provision of ₹ 1,317.88 crore, the expenditure was only ₹ 1068.22 crore, resulting in savings of ₹ 249.66 crore. Further, augmentation of funds (₹ 200.75 crore) through supplementary grants proved unnecessary as the total expenditure of ₹ 1,068.22 crore was less than even the original estimate of ₹ 1,117.13 crore. Savings (₹ 249.66 crore) occurred mainly under the head, “2210-Medical and Public Health, 05-Medical Education, Training and Research, 105-Allopathy, 81-Establishment of Mewat Medical College at Nelhar” (₹ 166.62 crore) due to release of less grants-in-aid as per the requirement of the Medical College at Nelhar.

iii. Grant Number “15-Local Government” (Revenue-Voted)

The grant closed with savings of ₹ 654.40 crore which included supplementary grants totalling ₹ 234.48 crore. Though the total expenditure was only 41 per cent of the original budget, the funds were augmented through these supplementary grants. Savings occurred mainly under the head “2217-Urban Development, 80-General, 800-Other expenditure” below sub-heads “75-Share of Surcharge on VAT for Urban Local Bodies” (₹ 212.25 crore) due to late receipt of sanction for grants-in-aid and “79-Urban Infrastructure Development Scheme for Small and Medium Towns” (₹ 123.58 crore) due to non-release of Additional Central Assistance by GOI.

iv. Grant Number “23-Food and Supplies” (Revenue-Voted)

Savings under the grant were ₹ 153.93 crore. The savings occurred mainly under the head, “2408-Food, Storage and Warehousing, 01-Food, 001-Direction and Administration, 99-Information and Technology” (₹ 137.63 crore) due to non-completion of a computerisation project.

v. Grant Number “40-Energy and Power” (Revenue-Voted)

Supplementary provision of ₹ 237.28 crore proved unnecessary as the total expenditure of ₹ 2,964.25 crore was less than the original budget (₹ 2,988.24 crore). Savings (₹ 247.77 crore) occurred under the head, “2801-Power, 05-Transmission and Distribution, 800- Other expenditure, 99-Assistance of Rural Electrification HVPNL” due to enforcing of economy measures by the Government.

vi. Grant Number “6-Finance” (Revenue-Charged)

The grant closed with savings of ₹ 594.25 crore with major savings under the major head, “2049-Interest Payments, 01-Interest on Internal Debt”, below minor heads “101-Interest on market loans, 99-Interest on market loans bearing interest” (₹ 179.48 crore) due to lower rate of interest fixed by RBI and less availing of market borrowings during 2010-11; “115-Interest on Ways and Means Advances from RBI, 99- Ways and Means Advances from RBI” (₹ 138.84 crore) due to availing of less Ways

and Means advances from RBI apart from non-utilisation of the entire provision (₹ 107.43 crore) provided under the head and “200-Interest on Other Internal Debts, 91- 8.5 *per cent* Tax free special bonds of State Government (Power Bonds)”, reasons for which had not been intimated (October 2011).

vii. Grant Number “23-Food and Supplies” (Capital-Voted)

The grant closed with savings of ₹ 456.74 crore, which included supplementary grants of ₹ 371.53 crore. In view of the overall savings, the supplementary grants provided during March 2011 proved unnecessary as the expenditure (₹ 3,731.04 crore) did not even come up to the level of the original budget (₹ 3,816.25 crore), notwithstanding the fact that supplementary grants to the tune of ₹ 291.57 crore were reduced through reappropriation from the head “4408-Capital Outlay on Food, Storage and Warehousing, 01-Food, 101-Procurement and Supply, 99-Grain Supply Scheme” because of less purchase of paddy. Savings of ₹ 153.59 crore occurred under the head, “98-Establishment Cost Chargeable” due to less payment of interest.

viii. Grant Number “38-Public Health and Water Supply” (Capital-Voted)

The grant closed with savings of ₹ 303.54 crore but the department injudiciously surrendered ₹ 334.06 crore. Savings of ₹ 128.35 crore occurred under the head, “4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 001-Urban Water Supply, 94-National Capital Region” due to imposition of the code of conduct by the Election Commission and ban on mining.

ix. Grant Number “40-Energy and Power” (Capital-Voted)

The grant closed with savings of ₹ 400.82 crore against the original budget of ₹ 1,054.77 core. The budgeted allotment under the head, “4801-Capital Outlay on Power Projects, 05-Transmission and Distribution, 190- Investment in Public Sector and other undertakings, 98-Equity Capital HPGCL” was reduced injudiciously from ₹ 439.59 crore to ₹ 103.39 crore through reappropriation due to enforcing of economy measures by the Government. However, the actual expenditure incurred was ₹ 183.16 crore resulting in excess expenditure of ₹ 79.77 crore.

x. Grant Number “45-Loans and Advances by State Government”

The grant closed with savings of ₹ 880.53 crore against the original budget of ₹ 1,602.40 crore. Savings occurred mainly under the heads, “6217 Loans for Urban Development, 60- Other Development Schemes, 800-Other loans, 97-Loans to Infrastructure Development Funds for strengthening of the social and physical infrastructure” (₹ 433.61 crore) and “6801-Loans for Power Projects, 205-Transmission and Distribution, 98-loans to HVPNL” (₹ 384.34 crore) due to non-release of funds by GOI.

xi. Public Debt

Against the total provision of ₹ 7,867.64 crore for Public debt, the Government availed of only ₹ 4,651.56 crore. The savings of ₹ 3,226.08 crore occurred mainly under the head, “6003-Internal Debt of the State Government” below minor heads “107-Loans from State Bank of India and other Banks” (₹ 1900 crore) due to less lifting of foodgrains by Food Corporation of India and “110-Ways and Means Advances from RBI” (₹ 1,329.52 crore) due to less availing of Ways and Means advances from RBI.

2.3.2 Excess expenditure

In two cases, expenditure aggregating ₹ 218.80 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 “24 – Irrigation” (**Table 2.3**), excess expenditure of more than 10 crore and also more than 10 per cent had been observed consistently for the last five years:

Table 2.3: List of grants indicating persistent excess expenditure during 2006-11

(₹ in crore)

Sr. No.	Number and name of the grant	Percentage of savings to total provision (Amount of excess expenditure)				
		2006-07	2007-08	2008-09	2009-10	2010-11
Capital-Voted						
1.	24-Irrigation	17 (182.81)	20 (278.72)	12 (171.01)	12 (177.25)	39 (198.58)

Excesses occurred mainly under the head, “4700- Capital Outlay on Major Irrigation, 16- Rehabilitation of existing channels/drainage system and 07-Improvement of old/existing channels under NABARD” (₹ 158.34 crore), “4701-Capital Outlay on Major and Medium Irrigation, 07-Improvement of old/existing channels under NABARD, New minor for equitable distribution of water and Kaushalya dam” (₹ 146.15 crore) and “4711-Capital Outlay on Flood Control Projects” (₹ 50.67 crore) for reasons such as clearing pending liabilities, depositing more funds with the Punjab Government for operation and maintenance of Inter-State channels, injudicious reduction of provision made for flood control, etc. The excesses were offset by savings under the above three heads, due to non-sanctioning of projects, non-clearance of area under the Special Component Plan for Scheduled Castes, non-execution of works, non-implementation of schemes, etc.

The excess under “Grant No. 6-Finance”, shown in *Appendix 2.2*, under the head, “2071-Pension and other Retirement Benefits” (₹ 19.57 crore) was due to receipt of more pension revision cases during the year.

2.3.3 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 ₹ 444.35 crore was incurred in 10 cases as detailed in **Table 2.4** without any provisions in the original estimates/supplementary demands and without any reappropriation orders to this effect.

Table 2.4: Expenditure incurred without provision during 2010-11

Sr. No.	Number and name of grants	Amount of expenditure without provision (₹ in crore)	Reasons/remarks
1.	24-Irrigation	374.24	The expenditure was incurred under the head, "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 800-Other Expenditure, 99-Interest". Reasons have not been intimated by the Government.
2.		3.61	The expenditure was incurred under the head, "2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Direction and Administration, 94-Chief Engineer". Reasons have not been intimated by the Government.
3.		1.71	The expenditure was incurred under the head, "2700-Major Irrigation, 01-Multi Purpose Rivers Project (Commercial), 800-Other Expenditure, 99-Interest". Reasons have not been intimated by the Government.
4.		1.21	The expenditure was incurred under the head, "2700-Major Irrigation, 01-Multi Purpose Rivers Project (Commercial), 101-Maintenance and Repairs, 98-Other Maintenance Expenditure". Reasons have not been intimated by the Government.
5.		5.34	The expenditure was incurred under the head, "4700-Capital Outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/ Drainage System, 07-Improvement of old/existing channels under NABARD". Reasons have not been intimated by the Government.
6.		1.53	The expenditure was incurred under the head, "4700-Capital Outlay on Major Irrigation, 16-Rehabilitation of Existing Channels/Drainage System, 06-Munak Canal project, 800-Other Expenditure, 98-Construction of Canal". Reasons have not been intimated by the Government.
7.		4.03	The expenditure was incurred under the head, "4701-Capital Outlay on Major and Medium Irrigation, 07-Improvement of old/existing channels under NABARD, 80-General, 799-Suspense, 99-Suspense". Reasons have not been intimated by the Government.
8.		43.20	The expenditure was incurred under the head, "4711-Capital Outlay on Flood Control Projects, 01-Flood Control, 001-Direction and Administration, 97-Execution". Reasons have not been intimated by the Government.
9.	38-Public Health and Water Supply	6.41	The expenditure was incurred under the head, "2215-Water Supply and Sanitation, 01-Water Supply, 792-Irrecoverable Loan Write off". Reasons have not been intimated by the Government.
10.		3.07	The expenditure was incurred under the head, "2215-Water Supply and Sanitation, 02-Sewerage and Sanitation, 792-Irrecoverable Loan Write off". Reasons have not been intimated by the Government.
Total		444.35	

2.3.4 Drawal of funds to avoid lapse of budget grant

As per provisions contained in Rule 2.10 (6) (5) of the Punjab Financial Rules, also applicable to Haryana, no money should be drawn from the treasury unless it is required for immediate disbursement. Ten Drawing and Disbursement Officers, the audit of whose offices was conducted during 2009-10 had drawn a total amount of ₹ 114.24 crore as detailed in *Appendix 2.3*, which was neither fully spent for the purposes for which these were drawn nor remitted to Government accounts before the closure of the 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.

2.3.5 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 Accounts by the Public Accounts Committee. However, excess expenditure amounting to ₹ 741.92 crore for the years 2008-09 and 2009-10 was still to be regularised. Year-wise amounts of excess expenditure pending regularisation for grants/appropriations are summarised in **Table 2.5**.

Table 2.5: Excess over provisions relating to previous years requiring regularisation

(Amount in ₹)

Year	Number of grants	Amount of excess over provision	Status of regularisation
2008-09	3,8,10,15,20 and 22	3,02,62,89,421	Appropriation Accounts have not been discussed by PAC.
2009-10	3,6,10 and 15	4,39,28,66,270	
Total		7,41,91,55,691	

2.3.6 Excess over provisions during 2010-11 requiring regularisation

Table 2.6 contains the summary of total excesses in three grants/appropriation amounting to ₹ 222.47 crore over authorisations from the Consolidated Fund of the State during 2010-11 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
Revenue (Voted)				
1.	6-Finance	31,18,99,97,000	31,39,21,79,496	20,21,82,496
Sub total		31,18,99,97,000	31,39,21,79,496	20,21,82,496
Revenue (Charged)				
1.	42-Administration of Justice	34,30,52,000	37,97,88,623	3,67,36,623
Sub-Total		34,30,52,000	37,97,88,623	3,67,36,623
Capital (Voted)				
1.	24-Irrigation	5,14,40,00,000	7,12,98,13,506	1,98,58,13,506
Sub Total		5,14,40,00,000	7,12,98,13,506	1,98,58,13,506
Grand-Total		36,67,70,49,000	38,90,17,81,625	2,22,47,32,625

Reasons for excess expenditure were called for from the Government in August 2011. Reply had not been received (October 2011).

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provisions aggregating ₹ 3,575.99 crore obtained in 16 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in *Appendix 2.4*. In one case, the supplementary provisions totalling ₹ 78 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 198.58 crore (*Appendix 2.5*).

2.3.8 Excessive/Unnecessary reappropriation of funds

Reappropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Reappropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 1,583.70 crore in 54 sub-heads and savings of over ₹ 1,830.96 crore under 107 sub-heads by more than ₹ one crore in each case. Excesses/Savings were more than ₹ 10 crore under 24 sub-heads as detailed in *Appendix 2.6*. In 12¹ cases, reduction of provisions through reappropriation proved injudicious as the excess expenditure was more than the provisions reduced through reappropriation. Similarly, in nine² cases, the reappropriation of funds proved excessive as the savings were more than the funds provided through reappropriation.

2.3.9 Surrender in excess of actual savings

In 10 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 ₹ 4,772.18 crore, the amount surrendered was ₹ 5,430.32 crore resulting in excess surrender of ₹ 658.14 crore. Details are given in *Appendix 2.7*. Further, in two cases (*Appendix 2.7*), the expenditure incurred was in excess (₹ 218.80 crore) of the total grants/appropriations but even then, the funds (₹ 72.08 crore) were injudiciously surrendered.

2.3.10 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 2010-11, out of total savings of ₹ 4,475.44 crore in 20 cases under 17 grants/appropriations (savings of ₹ one crore and above were indicated in each grant/appropriation), amounts totalling ₹ 964.77 crore (22 per cent of the total savings) were not surrendered, details of which are given in *Appendix 2.8*. Besides, in 31 cases (surrender of funds in excess of ₹ 10 crore in each case), ₹ 9,775.79 crore was (*Appendix 2.9*) surrendered on the last two working days of March 2011, indicating inadequate financial control as well as non-utilisation of these funds for other development purposes.

2.3.11 Rush of expenditure

Rule 56 of the General Financial Rules provides that expenditure should be evenly spread throughout the year and rush of expenditure in the closing month is regarded as a

1 Sr. No. 9, 24, 35, 37, 39, 50, 100, 103, 105, 145, 146 and 147 of *Appendix 2.6*.

2 Sr. No. 27, 40, 48, 64, 67, 71, 79, 135 and 165 of *Appendix 2.6*.

breach of financial propriety and should be avoided. Contrary to this, in respect of 31 heads of 19 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 last quarter of the year or in March 2011.

Further scrutiny revealed that out of the expenditure of ₹ 8,196.66 crore incurred on 31 major heads under 19 grants during 2010-11, expenditure of ₹ 3,769.48 crore (46 *per cent*) was spent during the month of March 2011. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.4 Advances from Contingency Fund

The Contingency Fund of the State has been established under the Haryana Contingency Fund Act 1966 (2), in terms of provisions of Article 267(2) and 283(2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorization by the Legislature, would be undesirable. The fund is in the nature of an imprest. The balance at the beginning of the year on 1 April 2010 was ₹ 10 crore. The State Legislature raised the corpus of the Contingency Fund to ₹ 200 crore by appropriating ₹ 190 crore from the Consolidated Fund.

During the year, the State Government sanctioned ₹ 8.27 crore but withdrew only ₹ 5.84 crore from the Contingency Fund to meet the expenditure on medical claims, pay, purchase of car, advance to staff, revised pay and miscellaneous charges etc. (**Appendix 2.11**). The advance was recouped subsequently to the fund during the year. The scrutiny of these payment revealed that the expenditure incurred could have been foreseen well in advance. Therefore, the drawal of funds from the Contingency Fund was irregular.

2.5 Errors in Budgetary Process

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

- Four cases (**Appendix 2.12**) of defective budgeting on account of defective reappropriation orders issued by the Finance Department involving ₹ 356.29 crore were noticed.
- Out of these, in one case the entire provision of ₹ 51 crore was reduced to 'nil' through reappropriation. The decision proved injudicious in view of expenditure of ₹ 21.90 crore under this head. In another case, reduction of provisions (₹ 43.59 crore) through reappropriations also proved injudicious as there was excess expenditure of ₹ 40.52 crore in this case. In two cases involving an expenditure of ₹ 19 crore, augmentation of funds (₹ 10.36 crore) through reappropriations proved excessive as there were savings of ₹ 12.22 crore under these heads.
- 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

recoveries. These are adjusted in the accounts as reduction of expenditure. The anticipated recoveries and credits are shown separately in the budget estimates. Though the recovery of ₹ 101.18 crore was provided in the budget estimates in respect of grant number '4-Revenue' for the year 2010-11, recovery of ₹ 319.41 crore was made. Further, in respect of five grants³, the actual recoveries (₹ 3,679.22 crore) were less than the estimated recoveries (₹ 4,321.88 crore) by ₹ 642.66 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.

2.6 Outcome of Analysis of Budgetary Assumptions

2.6.1 Introductory

The Planning Commission approved the Eleventh Five Year Plan (2007-12) for ₹ 35,000 crore, wherein a provision of ₹ 11,100 crore was made for the year 2010-11. The State budget was 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 examined departmental proposals by taking into account the figures of the previous year and of the current fiscal year upto September. Estimates for the year 2010-11 were prepared keeping in view the pre-actual⁴ figures of 2008-09 and receipts/expenditure of the base year 2009-10 up to September 2009. Accordingly, the budgetary assumptions for the budget estimates for 2010-11 were made as under:

Revenue Receipts:

- Non-Plan revenue receipts⁵ were to grow at 0.3 *per cent* over Budget Estimate (BE) 2009-10.

Tax Revenue:

- There was to be no change in the tax structure, which would remain as applicable during 2009-10.
- The State's own tax revenue was assumed to grow at 4.7 *per cent* due to the slowdown in the economy and revenue from Value Added Tax (VAT) was to grow at 5.1 *per cent* over BE 2009-10.

Non-Tax Revenue:

- Non-tax revenue was assumed to decrease by 16.4 *per cent* over BE 2009-10 due to the impact of the slowdown in economy.

Central share of Union taxes:

- This was to remain at the level of BE 2009-10.

3 '8-Buildings and Roads', '23-Food and Supplies', '27-Agriculture' '34-Transport' and. '38-Public Health and Water Supply'

4 Pre-actual figures are the figures supplied by the Principal Accountant General (A&E) before finalisation of Finance Accounts.

5 Non-Plan revenue receipts: Includes State's own tax revenue, non-tax revenue, share in central taxes and Non-Plan grants-in-aid.

Grants-in-aid:

- The Revenue Deficit Grant and the Central share of the Calamity Relief Fund as recommended by the Twelfth Finance Commission (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. A provision for ₹ 2,329.31 crore was made by the State in BE 2010-11.

Non-Plan expenditure:

- A provision of 30 *per cent* of arrears of pay revision and revision of pension was made in BE 2010-11.
- Cost escalation or inflation rate was assumed at 5 *per cent* per annum.
- Details of projected receipts and expenditure and actuals thereagainst are given in *Appendix 2.13*.

2.6.2 Shortcomings in Budgetary Assumptions:

An analysis of the budgetary assumptions made for receipts and expenditure for preparation of the BE for the year 2010-11 in the Finance Department and the actuals thereagainst was conducted (May-July 2011) to examine the process and transparency in preparation of the BE and Revised Estimates (RE). The budgetary assumptions in the cases detailed in **Table 2.7** were not based on realistic grounds:

Table 2.7 Unrealistic Budgetary Assumptions

Sr. No.	Particulars	Budget Provision 2010-11	Actual Receipts	Remarks
	Revenue Receipts	(₹ in crore)		
1	Own Tax Revenue Receipts (Non-Plan Revenue Receipts)	22,543.86	24,279.03	The rate of growth in the projections was 9.85 <i>per cent</i> against the assumed growth of 0.3 <i>per cent</i> . The increase in the actual collection was 25 <i>per cent</i> over the actual receipts (₹ 19,352.10 crore) during 2009-10.
2	Tax Revenue	16,469.29	16,790.37	The projection (₹ 16,469.29 crore) in BE (2010-11) constituted 12.44 <i>per cent</i> growth over BE 2009-10 (₹ 14,646.50 crore), against the assumed growth of 4.7 <i>per cent</i> . The actual receipts were 27 <i>per cent</i> higher than the actual receipts (₹ 13,219.50 crore) of 2009-10.
a)	Sales Tax (VAT)	BE-11,500 RE-12,300	11,082.01	After the approval of budget estimates, the Government increased the rate of VAT from four to five <i>per cent</i> and also imposed five <i>per cent</i> surcharge on VAT from the 1 April 2010, with a view to mobilise the additional

Sr. No.	Particulars	Budget Provision 2010-11	Actual Receipts	Remarks
				resources. In RE the BE was also increased to ₹ 12,300 crore, but the actual receipts were less than even the BE 2010-11. Not only were the assumptions not realistic, the fact that the BE was not met even after increase in the VAT rates/surcharge, raises a question mark on the entire budgeting process.
b)	Stamps and Registration	1,900	2,319.28	The actual receipts were higher by 22 <i>per cent</i> over projections. The assumptions were underestimated by ignoring the past trends of receipts under this head.
c)	Taxes on Vehicles	350	457.36	BEs were underestimated by ₹ 107.36 crore (31 <i>per cent</i>) as compared to the actual receipts.
d)	Taxes on goods and passengers	425	387.14	BEs were overestimated by ₹ 37.86 crore (9 <i>per cent</i>) as compared to the actual receipts.
e)	Taxes and duties on electricity	BE-140 RE-143	130.27	BE was increased to ₹ 143 crore in the revised estimates (RE) 2010-11 by ignoring the past trend of ₹ 106.31 crore in 2008-09 and ₹ 119.59 crore in 2009-10. But the actual receipts were less than the BE 2010-11.
f)	Land Revenue	15.97	10.02	The past trends of the actual receipts (₹ 8.58 crore) in 2008-09 and (₹ 9.43 crore) in 2009-10 were not kept in view while projecting BE 2010-11. The BE 2010-11 were overestimated which resulted in under collection as evident from the actual receipts.
g)	State Excise	2,100	2,365.81	BE was underestimated by 12.66 <i>per cent</i> as compared to the actual receipts. The past trend of 45 <i>per cent</i> increase in receipt during 2009-10 over 2008-09 was not kept in view while projecting the BE 2010-11.

Financial Management and Budgetary Control

Sr. No.	Particulars	Budget Provision 2010-11	Actual Receipts	Remarks
3	State's own Non-Tax Revenue	3,548.52	3,420.93	The projection (₹ 3,548.52 crore) in BE 2010-11 constituted 1.7 per cent decrease over BE 2009-10 (₹ 3,610.10 crore) against the assumed decrease of 16.4 per cent. However, the actual receipts of ₹ 3,420.93 crore in 2010-11 were higher by 24.8 per cent than the receipts collected in 2009-10 (₹ 2,741.40 crore).
a)	Urban Development	700	974.54	The actual receipts were higher by 39 per cent of projections in BE 2010-11. The impact of recession of 2008-09 and 2009-10 in real estate market was not correctly assessed while framing the estimates of 2010-11.
b)	Road Transport	900	761.73	After the finalisation of the budget for 2010-11, the State Government increased the bus fare by 12.50 paise per kilometer with effect from 04 October 2010, with a view to raise additional revenue of ₹ 70 crore. But the actual receipts were less (₹ 138.27 crore) than the projection of BE 2010-11.
c)	Non-ferrous mining and metallurgical industries	200	82.59	The projections were made without keeping in view the fact that all mining activities in the State had been closed since 2009-10 due to non-availability of environmental clearance. This resulted in overestimation by 59 per cent as compared to the actual receipts.
	Expenditure		Actual Expenditure	
4	Non-Plan revenue expenditure	20,822.94	22,058.68	Against the provision of ₹ 7,903.88 crore for salaries and ₹ 2,300 crore for pension in the BE 2010-11, expenditure of ₹ 9,672 crore and ₹ 3,094 crore respectively was incurred. The excess was mainly on account of payment of arrears of salaries and pension due to implementation of recommendations of the Sixth Pay Commission. Thus the impact of payment of arrears was not correctly assessed while framing the BE.

2.6.3 Shortcomings in Plan Estimates

The Plan expenditure during 2010-11 was assessed at ₹ 11,100 crore. The actual expenditure of ₹ 10,635.02 crore (96 per cent) was less than the projections. Variations were due to the following facts:

- i Eighty-six plan schemes were approved for ₹ 2,717.36 crore in the Eleventh Five Year Plan (2007-12) but the budget for execution of these schemes was not provided till March 2011 (**Appendix 2.14**). Of these, four schemes were approved under Externally Aided Projects with a total outlay of ₹ 1,688.19 crore (**Appendix 2.15**). Reasons for non-implementation of approved schemes were awaited (October 2011).
- ii Four schemes/projects approved for ₹ 10.52 crore in the Eleventh Five Year Plan (2007-12) were dropped by the Government after incurring an expenditure of ₹ 0.21 crore (₹ 20.81 lakh during 2007-08 and ₹ 0.10 lakh during 2008-09) (**Appendix 2.16**).
- iii A total of 112 schemes (including 25 schemes with an outlay of ₹ 190.08 crore also included in the approved Annual Plan for 2009-10) with an outlay of ₹ 1,346.55 crore included in the approved Annual Plan for 2010-11 were not implemented (**Appendix 2.17**).
- iv Provision of ₹ 27.18 crore, made for 18 schemes in the original estimates was reduced to ₹ 14.53 crore in the revised outlay and the schemes were not executed. Of these, three schemes were also approved for ₹ 4.62 crore in annual plan 2009-10, but the entire 18 schemes were not implemented (**Appendix 2.18**).
- v Provision of ₹ 5.82 crore, made for 10 schemes in the original estimates was increased to ₹ 24.24 crore in the RE but the expenditure was not incurred during the year 2010-11. Reasons for non-implementation of approved schemes were not intimated (October 2011) (**Appendix 2.19**).
- vi The provision of ₹ 619.55 crore made for 28 schemes was increased to ₹ 749.48 crore, against which expenditure of ₹ 464.23 crore was incurred during the year 2010-11. Further, augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than even the original estimates. Reasons for less expenditure were not intimated (October 2011) (**Appendix 2.20**).
- vii Twenty-one new Plan schemes with provision of ₹ 406.67 crore were included in the RE during the year 2010-11, against which expenditure of ₹ 117.29 crore (29 per cent) was incurred. Of these, nine schemes with a total provision of ₹ 276.16 crore were not implemented. Reasons for non-implementation of these approved schemes were not intimated (October 2011) (**Appendix 2.21**).
- viii An expenditure of ₹ 4.94 crore was incurred against two schemes without any provisions in the BE/RE 2010-11 (**Appendix 2.22**). No reason was given for incurring expenditure without budget provision.

- ix As per conditions for financial powers delegated (Finance Department Memo No. D-1122 IV/B-I/74 dated 13 December 1974 rule 7) in respect of budget matters funds allotted for expenditure on plan schemes may not be reappropriated to meet non-plan expenditure and vice-versa. In contravention of the condition, 58 sub-schemes with a total outlay of ₹ 41.76 crore, being implemented under the head “2415-Agriculture Research and Education” were converted from Non-Plan to Plan schemes during 2010-11 (*Appendix 2.23*). The Government stated (September 2011) that the outlay under Agriculture and Allied Sectors was enhanced during 2010-11 to make the State eligible for getting funds from GOI under the Rashtriya Krishi Vikas Yojana. However, the fact remains that the conversion of Non-Plan schemes to Plan was done in contravention of conditions attached with financial powers in respect of budget matters.
- x Budget provision of ₹ 4.08 crore in respect of two departments (Industrial Training: ₹ 3.96 crore and Archives: ₹ 0.12 crore) approved under plan schemes was diverted to Non-Plan schemes after the approval of the Annual Plan 2010-11.
- xi As per conditions for financial powers delegated (Finance Department Memo No. D-1122 IV/B-I/74 dated 13 December 1974 rule 7) in respect of budget matters reappropriation from one major head to another major head under the plan schemes shall not be sanctioned without obtaining specific concurrence of the planning department. A provision of ₹ two crore was made (September-2010) through supplementary estimates 2010-11 under Grant No.34-(Transport), under the head “5053-Capital Outlay on Civil Aviation (Plan)-800-Other expenditure-99-Maintenance of Aerodromes”. However, the funds were released (March 2011) to the Public Works (Buildings & Roads) Department under Grant No. 8 (Buildings & Roads). The transfer of funds approved under one grant to another grant in contravention to the conditions attached with delegation of powers in respect of budget matters.

2.7 Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. “8-Buildings and Roads⁶” and Grant No. “9-Education⁷”) was conducted (June-August 2011) on the basis of savings and excesses during the last three years and

6 Dealing with, “2059-Public Works”, “2216-Housing” and “3054-Roads and Bridges” under Revenue Section and with, “4059-Capital Outlay (CO) on Public Works”, “4202-CO on Education, Sports, Art and Culture”, “4235-CO on Social Security and Welfare”, “4250-CO on other Social Services”, “4405-CO on Fisheries”, “4850-CO on Village and Small Scale Industries”, “5053-CO on Civil Aviation” and “5054-CO on Roads and Bridges” in Capital Section.

7 Deals with “2202-General Education”.

magnitude of the grants and supplementary demands made during the year 2010-11. Important points noticed during the review are detailed below:

2.7.1 Grant No. 8 Buildings and Roads

Against the budget provision of ₹ 2,442.82 crore (Original: ₹ 2,086.25 crore and Supplementary: ₹ 356.57 crore) under the grant, an expenditure of ₹ 1,810.84 crore was incurred, resulting in savings of ₹ 631.98 crore (25.9 per cent of total provisions) (*Appendix 2.24*) as discussed below:

- i Against the total savings of ₹ 631.99 crore under the grant, an amount of ₹ 496.91 crore was surrendered on 31 March 2011. Thus, an amount of ₹ 135.08 crore was not surrendered, indicating inadequate financial control and the fact that these funds could not be utilised on other schemes/programmes of the Government.
- ii In view of savings of ₹ 631.99 crore, the supplementary provisions of ₹ 356.57 crore (₹ 168.67 crore under 'Revenue' and ₹ 187.90 crore under 'Capital' heads) were injudicious and proved unnecessary as the actual expenditure (₹ 1,810.84 crore) did not come up even to the original provision (₹ 2,086.26 crore).
- iii In view of the overall savings of ₹ 369.31 crore under Revenue (Voted) section, the supplementary grants of ₹ 168.67 crore, obtained in March 2011 proved unnecessary as the actual expenditure did not come up even to the original provision. Savings occurred mainly under heads, “3054-Roads and Bridges” below minor heads “04-District and other Roads, 337-Roadworks, 98-Rural Roads” (₹ 99.88 crore) due to closure of quarries; “80-General, 797-Transfer to/from Reserve Funds and Deposit Accounts, 99- Transfer to/from CRF-Inter Account Transfer” (₹ 99.43 crore) for which reasons had not been intimated and “2059-Public Works, 60-Other Buildings, 053-Maintenance and repairs, 99-Maintenance and repairs” (₹ 50.49 crore) due to non-sanctioning of new works.
- iv Savings under the Capital (Voted) section (₹ 260.48 crore) occurred mainly under the head “5054-Capital Outlay on Roads and Bridges, 04-District and other Roads, 789-SCSP, 99-Construction/Special repair of roads in the Scheduled Castes population area” (₹ 120.97 crore) due to closure of quarries. Savings also occurred under the head “4210-Capital Outlay on Medical and Public Health, 03-Medical Education Training and Research, 105-Allopathy, 99-Buildings” (₹ 28.89 crore) due to non-requirement of funds received from PGIMS, Rohtak for construction of an ophthalmology block in PGIMS, Rohtak.
- v The entire provision of ₹ 67.87 crore made for execution of 77 schemes/works (*Appendix 2.25*) under different sub-heads remained unutilised and was surrendered due to non-implementation of schemes owing to non-finalisation of estimates, non-sanctioning of works by the client department and lack of an online budget monitoring system. Thus, the projections were made without adequate planning.

- vi Against the provision of ₹ 848.62 crore made under 21 sub-heads (**Appendix 2.26**), provisions of ₹ 193.71 crore was in judiciously surrendered by reappropriations and an expenditure of ₹ 730.30 crore was incurred on these works. This resulted in excess expenditure of ₹ 75.39 crore which indicated ineffective control over expenditure by drawing and disbursing officers and controlling officers.
- vii Rule 56 of the General Financial Rules provides that expenditure should be evenly spread throughout the year. Rush of expenditure in the closing month is regarded as a breach of financial propriety and should be avoided. During 2010-11, an expenditure of ₹ 79.14 crore was incurred on nine schemes, (**Appendix 2.27**) of which, expenditure of ₹ 65.56 crore (83 per cent) was incurred during March 2011. Rush of expenditure during the month of March showed non-adherence to the financial rule.

2.7.2 Grant No. 9- Education

Against the budget provision of ₹ 6,173.08 crore (Original: ₹ 5,788.57 crore and Supplementary: ₹ 384.51 crore) under the Revenue (Voted) section (Plan: ₹ 1,702.03 crore and Non Plan: ₹ 4,471.05 crore), an expenditure of ₹ 5,562.55 crore was incurred during the year 2010-11, resulting in savings of ₹ 610.53 crore (10 per cent of total provisions) as discussed below:

- i Against the savings of ₹ 610.53 crore under the grant, an amount of ₹ 469.71 crore was surrendered on 31 March 2011. Thus, savings of ₹ 140.82 crore were not surrendered, indicating inadequate financial control and the fact that these funds could not be utilised on other development schemes/programmes of the Government.
- ii In view of savings of ₹ 610.53 crore under the grant, the provision of ₹ 384.52 crore through supplementary grants were in judicious and proved unnecessary as the actual expenditure (₹ 5,562.55 crore) did not come up even to the original provision (₹ 5,788.57 crore).
- iii Paragraph 5.3 of the Punjab Budget Manual as applicable in Haryana State provides that the budget estimates should be as close and accurate as possible and the provision to be included in respect of each item should be based on what is expected to be paid or spent during the year. The entire budget provision of ₹ 43.75 crore made for eight schemes (**Appendix 2.28**) which remained unutilised was surrendered due to non-finalisation/ implementation of schemes. Thus, the projection was made without adequate planning.
- iv Savings occurred mainly under the heads, “2202-General Education, 01-Elementary Education, 101-Government Primary Schools” below minor heads, “88-Establishment of Primary Education Classes I to V” (₹ 165.11 crore); “97-Expansion of facilities Classes I-V (Full time)” (₹ 103.15 crore) due to posts remaining vacant and enforcing economy measures by the Government;

“02-Secondary Education, 109-Government Secondary Schools, 86-Rashtriya Madhyamikh Shiksha Abhiyan (RMSA)” (₹ 152.39 crore) due to receipt of less grants-in-aid from GOI; “99-Teaching Staff including other Establishments, 98-Establishment Expenses” (₹ 29.94 crore) due to posts remaining vacant, receipt of less claims of ex-gratia, leave travel concession and medical re-imburement; “001-Direction and Administration, 99-Administration Staff, 97-Information Communication Technology (ICT) Schools” (₹ 33.50 crore); “03-University and Higher Education, 103-Government Colleges and Institutes, 99-Institutes” (₹ 36.54 crore) due to posts remaining vacant and enforcing economy measures by the Government; “104-Assistance to Non-Government Colleges and Institutes, 99-Grants-in-aid to Non Government Colleges” (₹ 37.11 crore) due to non-payment of salary arrears and under “ 107-Scholarships, 94-Stipend schemes for BPL and BC-A students pursuing higher education” (₹ 22 crore) due to non-implementation of scheme.

- v Rule 56 of the General Financial Rules provides that expenditure should be evenly spread throughout the year and rush of expenditure in the closing month is regarded as a breach of financial propriety and should be avoided. Expenditure of ₹ 435.68 crore was incurred on 29 schemes (**Appendix 2.29**). Of this, expenditure of ₹ 244.63 crore (56 per cent) was incurred during the month of March 2011. Rush of expenditure during the month of March showed non-adherence to the financial rule.
- vi The State Government had transferred an amount of ₹ 25.55 crore to three societies, of which ₹ 6.21 crore was transferred during 2010-11 and the balance of ₹ 15.47 crore was still lying with these societies on 31 March 2011, as detailed in **Table 2.8**.

Table 2.8 Details of Societies where the funds were transferred

(₹ in crore)

Sr. No.	Name of the Societies	Amount transferred upto 2010-11	Of which, amount transferred during 2010-11	Expenditure	Balance	Purpose of the societies
1	Use of Technology for Knowledge Advancement and Reorientation of Studies in Haryana (UTKARSH)	22.04	4.00	10.05	13.26	Promotion of quality education through satellite.(EDUSAT)
2	Shiksha Lok Society (SLS)	1.46	0.71	0.75	0.71	Printing of monthly magazine of Shiksha Lok and Teachers Diary.
3	State Literacy Mission Authority (SLMA)	2.05	1.50	0.55	1.50	Implementation of Shaakshar Bharat Scheme.
	Total	25.55	6.21	11.35	15.47*	

(Source : Details supplied by the Department.)

* Interest of ₹ 1.27 crore earned by UTKARSH Society is included in closing balances.

These Societies had kept these funds in their bank accounts outside the Government account whereas the amount transferred was shown as expenditure in the Government account.

Thus, the expenditure reflected in the Appropriation Accounts and Finance Accounts was overstated. A different accounting treatment needs to be adopted for the flow of funds to societies so that only the final expenditure incurred by them is recorded in Government Accounts, after receiving an assurance on the proper utilisation of funds.

2.7.3 Delay in submission of budget estimates

Budget estimates for 2010-11 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 6 November 2009. Contrary to this, four heads of departments (Grant No. 8: one and Grant No. 9: three) submitted their budget estimates to Finance Department after delays ranging between 43 and 79 days. (*Appendix 2.30*)

2.8 Conclusion

During 2010-11, expenditure of ₹ 41,893.34 crore was incurred against total grants and appropriations of ₹ 51,652.90 crore. Overall saving of ₹ 9,759.56 crore was out of the total savings of ₹ 9,982.03 crore, which was offset by excess expenditure of ₹ 222.47 crore, required regularisation under Article 205 of the Constitution of India. Apart from this, excess expenditure of ₹ 741.92 crore, in 10 grants relating to the years 2008-09 and 2009-10 also required regularisation under the said Article. In 10 cases, a total amount of ₹ 5,430.32 crore which was surrendered (more than ₹ 50 lakh or more in each case) was in excess by ₹ 648.14 crore of the actual savings, indicating inadequate budgetary control in these departments. Out of savings of ₹ 4,475.44 crore in 20 cases, savings of ₹ 964.77 crore were not surrendered. In 31 cases, a total amount of ₹ 9,775.79 crore was surrendered on the last two working days of the financial year. There were also cases of injudicious reappropriations.

2.9 Recommendations

- Budgetary control should be strengthened in all the Government Departments where savings/excesses have been observed for the last five years regularly.
- Efforts should be made by all the departments to submit realistic budget estimates keeping in view the trends of receipts and expenditure in order to avoid large scale savings/excesses, reappropriations and surrenders at the end of the year.
- Release of funds at the end of the year should be avoided. Reappropriations should be judicious to avoid excessive and insufficient funds.
- Anticipated savings should be surrendered as and when these are expected so that the amounts can be utilised on other schemes.

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

3.1 Delay in furnishing Utilisation Certificates

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Principal Accountant General within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,394 UCs due for submission in respect of grants and loans aggregating ₹ 9,984.50 crore, 3,743 UCs for an aggregate amount of ₹ 4,705.32 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2011 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 – 3	1,331	1,946.68	1,150	1,552.32
2	1 – 3	2,130	3,359.67	1,304	2,325.10
3	3 – 5	2,102	1,475.89	371	490.30
4	5 – 7	2,296	577.20	166	266.93
5	7 – 9	3,682	1,320.71	586	50.64
6	9 & above	2,853	1,304.35	166	20.03
Total		14,394	9,984.50	3,743	4,705.32

Table 3.1 shows that out of 3,743 outstanding UCs, 1,289 UCs (34 per cent) were more than three years old. Analysis of *Appendix 3.1* shows that outstanding UCs from Urban

Development, Rural Development, Development and Panchayat, Education, Sports and Social Justice and Empowerment departments constituted 92 *per cent* of the total outstanding UCs, involving 85 *per cent* of grants released. Despite this being pointed out in the Comptroller and Auditor General of India's Report-Civil, Government of Haryana for the year ended 31 March 2010, only 409 UCs (14 *per cent*) against the total outstanding of 3,002 UCs, pertaining to earlier years were furnished by the departments during 2010-11. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to go on disbursing fresh grants without ascertaining proper utilisation of earlier grants.

3.2 Non-submission/delay in submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (CAG's Act-1971), the Government/heads of the departments are required to furnish to audit every year, detailed information about the financial assistance given to various institutions, the purpose of assistance granted and total expenditure of the institutions. On the basis of information received, 160 bodies/ authorities attracted audit under Section 14 of the Act *ibid*. Audit of 66 bodies/ authorities was conducted during 2010-11.

Annual accounts numbering 412 pertaining to 190 autonomous bodies/ authorities due up to 2010-11 had not been received in the office of the Principal Accountant General (Audit) as of July 2011. 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	169	499.06
2.	1-3	126	566.48
3.	3-5	42	116.92
4.	5-7	28	34.85
5.	7-9	20	32.03
6.	9 and above	27	59.63
	Total	412	1,308.97

Table 3.2 shows that 75 annual accounts (18 *per cent*) involving grants of ₹ 126.51 crore were in arrears for more than five years. Scrutiny revealed that 299 annual accounts¹ (73 *per cent*) pertaining to 79 Municipal Committees to whom grants

¹ Sr. No. 1 to 79 of Appendix 3.2.

amounting to ₹ 939.28 crore were released between 1982-83 and 2010-11 were not 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 Urban Development, Housing, Labour Welfare, Agriculture, etc. The audit of accounts of 29 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in *Appendix 3.3*. The frequency distribution of autonomous bodies according to the delays in submission of accounts to audit and placement of SARs in the Legislature is summarised in **Table 3.3**.

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

Delays in submission of accounts (in 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	0 - 1	3	Not intimated by departments.
1 - 6	2		1 - 2	2	
6 - 12	-		2 - 3	-	
12 - 18	3		3 - 4	2	
18 - 24	-		4 - 5	3	
24 and above	20		5 and above	-	
Total	25			10	

It was further observed that out of 20, 11² autonomous bodies had not submitted their annual accounts for the last 14 years (1996-97 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 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.

2 District Legal Services Authority: Bhiwani, Faridabad, Fatehabad, Gurgaon, Jhajjar, Panchkula, Panipat, Rewari, Rohtak, Sonapat and Yamunanagar.

Heads of departments in the Government have to ensure that the undertakings prepare such accounts and submit the same to the Principal Accountant General for audit within a specified timeframe. As of June 2011, out of five such undertakings, four had not prepared accounts even up to 2007-08. Government funds amounting to ₹ 3,223.28 crore stood invested in these undertakings at the end of the financial year up to which their accounts had been completed. The proforma accounts of Haryana Roadways having Government investment of ₹ 402.67 crore as on 31 March 2006 were in arrears from 2006-07. The CAG had repeatedly commented about the arrears in preparation of accounts in the State Reports-Civil but there was no significant 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.

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 153 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.58 crore on which final action was pending as of June 2011. 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 and misappropriation/loss is summarised in **Table 3.4**.

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

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature/characteristics of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	29	29.58	Theft	131	86.49
5 - 10	49	77.99			
10 - 15	24	24.67	Misappropriation/ loss of material	82	98.81
15 - 20	16	6.95			
20 - 25	20	15.70			
25 and above	15	3.25	Cases of losses written off during the year	60	27.16
Total	153	158.14			

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

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	2	8.05
i)	Departmental action initiated but not finalised	76	56.11
iii)	Criminal proceedings finalised but recovery of amount pending	14	8.85
iv)	Awaiting orders for recovery or write off	46	46.49
v)	Pending in the courts of law	15	38.64
Total		153	158.14

Out of the total loss cases, 65 *per cent* cases related to theft of Government money and stores which indicates that appropriate steps for the safety of Government property/cash, etc., as prescribed in the rules, had not been taken by the concerned departments. Further, in respect of 50 *per cent* cases of losses, departmental action had not been finalised and 30 *per cent* cases were outstanding simply for want of orders of the competent authority for recovery or write-off of losses. It was further noticed that out of 153 cases of losses due to theft/misappropriation etc., 124 cases were more than five years old, of which, 15 cases were more than 25 years old. The lackadaisical approach of the departments in finalisation of these cases had not only caused losses to the State exchequer but also failure to take timely action against the officers/officials at fault.

3.6 Operation of omnibus Minor Head - 800

Booking of Minor Head '800 – Other Receipts' and '800- Other Expenditure' is opaque as these heads do not disclose the schemes, programmes, etc., to which the amount relate. It accommodates expenditure which cannot be classified under the available programme minor heads.

During 2010-11, expenditure aggregating ₹ 3,745.86 crore (11 *per cent* of the total expenditure) was classified under Major Head – 800 against five Major Heads in the Revenue section. Total/major expenditure on power subsidy, urban development, major and medium irrigation and Council of Ministers was classified under the omnibus Minor Head–800, instead of depicting the same distinctly in the Finance Accounts.

Similarly, revenue receipts aggregating ₹ 2,944.17 crore (12 *per cent* of the total revenue receipts) were classified under the omnibus Minor head '800-Other Receipts' under 17 major heads. Major amounts of non-tax revenue under urban development, major irrigation, forest and wildlife, police and land revenue, etc. was classified under this minor head.

Classification of large amounts under the omnibus Minor head '800-Other Expenditure/Receipts' affected the transparency in financial reporting.

3.7 Transfer of funds to Personal Deposit Account

Transfer to Personal Deposit Accounts is booked as expenditure in the Consolidated Fund (service major heads) of the State. While Government is authorised to open Personal Deposit Accounts (PDA) in order to deposit money for specific purposes, the Administrators are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Government Accounts. The number of PDAs at the beginning of the year was 271 with a balance of ₹ 211.61 crore. During 2010-11, an amount of ₹ 243.26 crore was credited to PDA and ₹ 266.26 crore was debited to these accounts. There were 259 PDAs existing at the close of the year with a balance of ₹ 188.61 crore. These accounts had not been reconciled (October 2011) with the Principal Accountant General.

3.8 Non-deposit of non-tax revenue in Government Accounts

The Haryana Forest Development Corporation Ltd, Gurgaon (Government Company) had not deposited ₹ 2.54 crore on account of royalty for the period 2008-11 in the Government accounts in violation of Rule 2.4 of Punjab Financial Rules as adopted by Haryana. This resulted in understatement of revenue receipts in the Finance Accounts.

3.9 Conclusion

Internal financial reporting is one of the attributes of good governance but it was not totally 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 the CAG and departmentally run commercial undertakings had not prepared their final accounts for long periods. As a result, their financial position was not known to the Government. Further, there were a number of cases of theft of Government money, misappropriation, loss of Government material, defalcation, etc. for which departmental action was pending for long periods. Substantial amounts of receipts and expenditure were classified under the omnibus minor head '800-Other Receipts/Expenditure' during 2010-11.

3.10 Recommendations

- The internal control mechanisms of the Government departments need to be strengthened to monitor the timely submission of UCs and 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.
- In order to ensure greater transparency in financial reporting, large amounts received or expended under various schemes should be depicted in the Accounts distinctly, instead of clubbing the same under the Minor head '800-Other Expenditure' and '800-Other Receipts'.



Chandigarh
Dated:

(Onkar Nath)
Principal Accountant General (Audit),
Haryana

Countersigned



New Delhi
Dated:

(Vinod Rai)
Comptroller and Auditor General of India

State Profile

(Reference: Paragraph 1.1, 1.3, 1.3.1, 1.4.1 and 1.4.2;
Page 1, 6, 8, 11 and 14)

A. General Data				
Sr. No.	Particulars		Figures	
1	Area		44,212 sq. km.	
2	Population			
	a	As per 2001 Census	2.11 crore	
	b	As per 2011 Census (Provisional)	2.54 crore	
3	a	Density of Population (2001) (All India Density= 325 persons per sq.km.)	478 person per sq. km.	
	b	Density of Population (2011) (All India Density= 382 persons per sq.km.)	573 person per sq. km.	
4	Population below poverty line (All India Average= 27.5 per cent)		14 per cent	
5	a	Literacy (2001) (All India Average= 64.8 per cent)	67.91 per cent	
	b	Literacy (2011) (All India Average= 74.04 per cent)	76.64 per cent	
6	Infant mortality (per 1000 live births) (All India Average= 50 per 1000 live births)		51	
7	Life Expectancy at birth (All India Average= 63.5 years)		66.2 years	
8	Gini Coefficient ¹			
	a.	Rural (All India= 0.30)	0.32	
	b.	Urban (All India= 0.37)	0.36	
9	Gross State Domestic Product (GSDP) 2010-11 at current prices		2,57,793 crore	
10	GSDP ² CAGR ³ (2001-02 to 2010-11)		16.42 per cent	
11	Per capita GSDP CAGR (2001-02 to 2010-11)		12.62 per cent	
12	GSDP CAGR (2001-02 to 2009-10)	Haryana	15.64 per cent	
13		other General Category States	13.37 per cent	
14	Population Growth (2001-02 to 2010-11)	Haryana	19.90 per cent	
15		other General Category States	17.56 per cent	
B. Financial data				
Sr. No.	Particulars		Figures (in per cent)	
1	CAGR		2001-02 to 2009-10	
			General Category State	Haryana
			2001-02 to 2010-11	
			Haryana	
	a.	of Revenue Receipts	15.20	13.54
	b.	of Own Tax Revenue	14.53	13.00
	c.	of Non Tax Revenue	13.87	6.42
	d.	of Total Expenditure	13.53	14.74
	e.	of Capital Expenditure	22.61	17.19
	f.	of Revenue Expenditure on Education	12.73	17.07
g.	of Revenue Expenditure on Health	11.97	15.89	
h.	of salary and Wages	11.45	13.65	
i.	of Pension	14.09	17.52	

Source: Financial data is based on figures in Finance Accounts, BPL (Planning Commission and SSO data, 61st Round), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth and Infant mortality rate (Economic Survey of Haryana 2010-11) and Density of population (Census of India 2011, Provisional Population Totals, published by Neerja Sekhar, Director of Census Operations, Haryana).

- Gini-coefficient is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.
- GSDP=Gross State Domestic Product.
- CAGR= Compound Annual Growth Rate.
[Calculation of CAGR = (((Last figure/first figure)^{1/time in years})-1)*100].

Appendix 1.2

Part A: Structure and form of Government Accounts (Reference: Paragraph 1.1; Page 1)

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.

Appendix 1.2

Part B: Layout of Finance Accounts (Reference: Paragraph 1.1; Page 1)

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>Volume I contains the Certificate of the Comptroller and Auditor General of India, four Summary Statements as given below and Notes to Accounts including accounting policy.</p>	
Statement No.1	Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the government. Assets, as per the accounting policy, are depicted at historical cost.
Statement No.2	Statement of receipts and disbursement: 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.
Statement No. 3	Statement of receipt (consolidate fund): 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.
Statement No.4	Statement of expenditure (consolidated fund): This statement not only gives expenditure function (activity) but also summaries expenditure by name of activity (objects of expenditure).
<p>In addition, the Volume comprises an appendix, Appendix I, which is a statement of Cash Balances and Investments of Cash Balances.</p> <p>Volume II comprises three parts. Part I contains six statements as given below:</p>	
Statement No. 5	Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement I.
Statement No. 6	Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the 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.
Statement No.7	Statement of Loans given by the Government: 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.

Appendix 1.2 Part B

Statement	Layout
Statement No.8	Statement of Grants in aid given by the Government , organised by grantee institutions group wise. It includes a note on grants given in kind also.
Statement No. 9	Statement of Guarantees given by the Government: 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	Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government
Volume II Part II: This part contains nine statements presenting details of transactions by minor head corresponding to statements in Volume I and Part I of Volume II.	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non plan and plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No. 13	Detailed Statement of Capital Expenditure by minor heads: 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	Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details included type of shares held, face value, dividend received etc.
Statement No. 15	Detailed Statement of Borrowings and other Liabilities: 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	Detailed Statement on Loans and Advances given by the Government: 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	Detailed Statement on Sources and Application of funds for expenditure other than revenue account. 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	Detailed Statement on Contingency Fund and other Public Account transaction: 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	Statement showing details of earmarked balances. This statement shows the details of investment out of reserve fund in public account.

Appendix 1.3

Part A : Methodology adopted for the assessment of fiscal position (Reference: Paragraph 1.1; Page 1)

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**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

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore)	1,30,141	1,54,283	1,82,914	2,16,287	2,57,793
Growth rate of GSDP	19.99	18.55	18.56	18.25	19.19

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures for 2008-09 are on provisional estimates, for 2009-10 on quick estimates and for 2010-11 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
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

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's 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 from 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
 - (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:-
 - (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 and 1.7.2; Page 6 and 26)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	17,952	19,751	18,452	20,993	25,564
(i) Tax Revenue	10,928 (61)	11,618(59)	11,655(63)	13,220(63)	16,790 (66)
Taxes on Sales, Trade, etc.	6,853 (63)	7,721(67)	8,155(70)	9,032(68)	11,082 (66)
State Excise	1,217 (11)	1,379(12)	1,419(12)	2,059(16)	2,366 (14)
Taxes on Vehicles	224 (2)	234(2)	239(2)	277(2)	457 (3)
Stamps duty and Registration fees	1,765 (16)	1,763(15)	1,326(12)	1,294(10)	2,319 (14)
Land Revenue	13 (-)	9 (-)	9(-)	9	10
Taxes on goods and passengers	738 (7)	379(3)	370(3)	392(3)	387 (2)
Taxes and duties on Electricity	98 (1)	108(1)	106(1)	120(1)	130 (1)
Other Taxes	20	25	31	37	39
(ii) Non-Tax Revenue	4,591 (26)	5,097(26)	3,238(18)	2,741(13)	3,421 (13)
(iii) State's share in Union taxes and duties	1,296 (7)	1,634(8)	1,725(9)	1,775(8)	2,302 (9)
(iv) Grants-in-aid from Government of India	1,138 (6)	1,402(7)	1,834(10)	3,257(16)	3,051 (12)
2. Miscellaneous Capital Receipts	-	10	7	9	8
3. Recoveries of Loans and Advances	2,201	214	352	213	233
4. Total Revenue and Non debt capital receipt (1+2+3)	20,153	19,975	18,811	21,215	25,805
5. Public Debt Receipts	2,012	844	3,888	8,455	9,843
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,990 (99)	776(92)	3,822(98)	8,320(98)	9,535 (97)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	22 (1)	68(8)	66(2)	135(2)	308 (3)
6. Total Receipts in the Consolidated Fund (4+5)	22,165	20,819	22,699	29,670	35,648
7. Contingency Fund Receipts	-	-	-	-	193
8. Public Accounts receipts	6,732	9,433	12,308	15,789	16,595
9. Total receipts of the State (6+7+8)	28,897	30,252	35,007	45,459	52,436
Part B. Expenditure/disbursement					
10. Revenue Expenditure	16,362	17,527	20,534	25,257	28,310
Plan	2,454 (15)	3,176(18)	3,918(19)	5,715(23)	6,251 (22)
Non-plan	13,908 (85)	14,351(82)	16,616(81)	19,542(77)	22,059 (78)
General Services (including Interests payments)	4,845 (30)	5,230(30)	6,024(30)	7,755(31)	9,328 (33)
Economic Services	6,627 (40)	6,222(35)	7,035(34)	7,530(30)	7,997 (28)
Social Services	4,615 (28)	5,739(33)	7,259(35)	9,902(39)	10,904 (39)
Grants-in-aid and contributions	275 (2)	337(2)	216(1)	70(-)	81 (-)
11. Capital Expenditure	2,428	3,426	4,502	5,218	4,031
Plan	2,486 (102)	3,411(100)	3,990(89)	4,203(81)	3,845 (95)
Non-plan	(-) 59 (-2)	15	512(11)	1,015(19)	186 (5)
General Services	90 (4)	171(5)	195(4)	187(4)	199 (5)
Economic Services	1,689 (68)	2,333(68)	3,198(71)	3,961(76)	2,602 (65)
Social Services	649 (26)	922(27)	1,109(25)	1,070(20)	1,230 (31)
12. Disbursement of Loans and Advances	185	286	332	830	722
13. Total (10+11+12)	18,975	21,239	25,368	31,305	33,063
14. Repayments of Public Debt	1,114	841	1,292	2,746	3,971
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,002 (90)	728(87)	1,178(91)	2,576(94)	3,846 (97)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	112 (10)	113(13)	114(9)	170(6)	125 (3)
15. Appropriation to Contingency Fund	-	-	-	-	190
16. Total disbursement out of Consolidated Fund (13+14+15)	20,089	22,080	26,660	34,051	37,224
17. Contingency Fund disbursements	-	-	-	-	3
18. Public Accounts disbursements	5,395	8,818	11,442	14,320	15,324
19. Total disbursement by the State (16+17+18)	25,484	30,898	38,102	48,371	52,551

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 1,590	(+) 2,224	(-)2,082	(-)4,264	(-)2,746
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(+) 1,179	(-) 1,264	(-)6,557	(-)10,090	(-)7,258
22. Primary Deficit (-)/surplus (+) (21+23)	(+) 3,444	(+) 1,082	(-)4,218	(-)7,353	(-)3,939
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,265	2,346	2,339	2,737	3,319
24. Financial Assistance to local bodies etc.	922	1,572	2,053	1,947	2,223
25. Ways and Means Advances (WMA)/ Overdraft availed (days)	-	-	92(5)	170(7)	670(8)
26. Interest on WMA/Overdraft ⁴	-	-	0.04	0.05	1.16
27. Gross State Domestic Product (GSDP) ⁵	1,30,141	1,54,283	1,82,914	2,16,287	2,57,793
28. Outstanding Fiscal liabilities (year end)	28,616	29,118	32,278	39,337	46,282
29. Outstanding guarantees including interest (year end)	5,074	4,402	4,575	4,536	4,528
30. Maximum amount guaranteed (year end)	12,694	6,341	5,188	4,757	5,515
31. Number of incomplete projects	20	23	29	15	21
32. Capital blocked in incomplete projects	36.30	74.74	85.60	30.00	41
33. Arrear of Revenue (Percentage of Tax and non-tax revenue receipts)	1,602 (10)	1,982 (12)	2,367 (16)	3,232 (20)	3,444 (17)
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.084	0.075	0.064	0.061	0.065
Own Non-Tax Revenue/GSDP	0.035	0.033	0.018	0.013	0.013
Central Transfers/GSDP	0.010	0.011	0.009	0.008	0.009
II Expenditure Management					
Total Expenditure/GSDP	0.146	0.138	0.139	0.145	0.128
Total Expenditure/Revenue Receipts	1.057	1.075	1.375	1.491	1.293
Revenue Expenditure/Total Expenditure	0.862	0.825	0.809	0.807	0.856
Expenditure on Social Services/Total Expenditure	0.277	0.314	0.330	0.364	0.374
Expenditure on Economic Services/Total Expenditure	0.440	0.409	0.409	0.374	0.329
Capital Expenditure/Total Expenditure	0.128	0.161	0.177	0.167	0.122
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.123	0.153	0.170	0.161	0.116
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.012	0.014	(-) 0.011	(-)0.020	(-)0.011
Fiscal deficit/GSDP	0.009	(-) 0.008	(-) 0.036	(-)0.047	(-)0.028
Primary Deficit (surplus) /GSDP	0.026	0.007	(-) 0.023	(-)0.034	(-)0.015
Revenue Deficit/Fiscal Deficit	1.349	(-) 1.759	0.318	0.423	0.378
Primary Revenue Balance/GSDP	0.006	0.005	(-) 0.023	(-)0.034	(-)0.021
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.220	0.189	0.176	0.182	0.180
Fiscal Liabilities/RR	1.594	1.474	1.749	1.187	1.811
Primary deficit vis-à-vis quantum spread	1.317	0.409	(-) 1.437	(-) 4.181	(-) 1.004
Debt Redemption (Principal +Interest)/ Total Debt Receipts	1.072	1.338	0.897	0.740	0.831
V Other Fiscal Health Indicators					
Return on Investment	5.62	6.05	8.27	9.60	2.48
Balance from Current Revenue (` in crore)	3,087	4,300	572	(-)117	2,326
Financial Assets/Liabilities	0.86	0.94	0.88	0.80	0.77

4. Interest of ₹ 1.16 crore at the rate of 7.25 per cent was paid on ways and means advances.

5. GSDP figures at current prices as communicated by the Directorate of Economic and Statistical Analysis, Haryana. Figures of GSDP for 2008-09 are on provision estimates, 2009-10 are quick estimates and 2010-11 advance estimates.

Appendix 1.5

Part A : Abstract of receipts and disbursements for the year 2010-11 (Reference: Paragraphs 1.1.1 and 1.7.1; Page 1 and 26)

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements			
						2010-11		
					Non-plan	Plan	Total	
	Section A: Revenue							
20,992.66	I. Revenue Receipts		25563.67	25,257.39	I. Revenue Expenditure	22,058.68	6,251.51	28,310.19
13,219.50	Tax Revenue	16,790.37		7,755.35	General Services	9,262.30	65.84	9,328.14
2,741.40	Non-Tax Revenue	3,420.93		9,902.22	Social Services	6,574.39	4,329.69	10,904.08
1,774.47	State's share of Union Taxes	2,301.75		5,206.55	Education, Sports, Art and Culture	4,259.34	1,637.46	5,896.80
1,617.33	Non-Plan Grants	1,765.98		1,021.94	Health and Family Welfare	741.09	327.30	1,068.39
920.37	Grants for State Plan Schemes	749.74		1,093.90	Water Supply, Sanitation, Housing and Urban Development	917.50	294.25	1,211.75
719.59	Grants for Central and Centrally Sponsored Plan Schemes	534.90		69.47	Information and Broadcasting	33.68	15.53	49.21
				161.31	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	27.52	172.21	199.73
				186.37	Labour and Labour Welfare	160.74	53.78	214.52
				2,156.29	Social Welfare and Nutrition	427.84	1,829.16	2,257.00
				6.39	Others	6.68	-	6.68
				7,529.91	Economic Services	6,140.75	1,855.98	7,996.73
				1,122.33	Agriculture and allied activities	718.60	642.14	1,360.74
				869.11	Rural Development	253.71	714.15	967.86
				858.47	Special Areas Programmes	680.79	219.95	900.74
				2,787.87	Irrigation and Flood Control	2,947.85	7.93	2,955.78
				69.80	Energy	39.19	50.21	89.40
				1,481.53	Industry and Minerals	1,453.81	52.17	1,505.98
				35.09	Transport	2.03	13.15	15.18
				305.71	Science, Technology and Environment	44.77	156.28	201.05
				69.91	Other General Economic Services	81.24	-	81.24
4,264.73	II. Revenue Deficit carried over to Section B		2746.52		Grants-in-aid and Contributions			
					Revenue surplus carried over to Section B			
25,257.39	Total Section A		28310.19	25,257.39		22,058.68	6,251.51	28,310.19

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements		
						2010-11	
					Non-plan	Plan	Total
3,404.94	Section B – Others III. Opening Cash Balance including Permanent Advances and Cash Balance investment		493.42	-			
9.39	IV. Miscellaneous Capital Receipt		8.00	5,218.48	186.09	3,845.01	4,031.10
				187.37	-	198.94	198.94
				1,070.00	0.02	1,229.69	1,229.71
				113.71	0.02	75.66	75.68
				74.59	-	18.51	18.51
				769.29		1,046.68	1,046.68
				2.80		2.66	2.66
				17.59		7.81	7.81
				92.02		78.37	78.37
				3,961.11	186.07	2,416.39	2,602.45
				1,031.06	185.89	10.93	196.82
				756.36	-	760.61	760.61
				898.82	-	653.95	653.95
				1.69	-	0.67	0.67
				1,247.23	0.18	972.02	972.20
				25.95	-	18.20	18.20
212.84	V. Recoveries of Loans and Advances		233.05	829.69	183.37	538.50	721.87
20.58	From Power Projects	6.91		123.54	-	223.56	223.56
148.53	From Government Servants	159.46		189.62	183.37	5.23	188.60
43.73	From others	66.68		516.53	-	309.71	309.71
	VI Revenue Surplus brought down			4,264.73	-		2,746.52

Appendix 1.5 Part A

(₹ in crore)

2009-10	Receipts		2010-11	2009-10	Disbursements		
					Non-plan	Plan	Total
8,455.37	VII. Public Debt Receipts		9,842.73	2,745.97	VII. Repayment of Public Debt		3,971.08
-	External debt				External debt		
8,319.97	Internal Debt other than Ways and Means Advances and Overdraft	9,534.46		2,576.41	Internal debt other than Ways and Means Advances and Overdraft	3,846.52	
-	Net transaction under Ways and Means Advances	-			Net transaction under Ways and Means Advances	-	
135.40	Loans and Advances from Central Government	308.27	-	169.56	Repayment of Loans and Advances to Central Government	124.56	
-	VIII. Appropriation to contingency fund		190.00		VIII. Appropriation to contingency fund		190.00
-	IX. Amount transferred from contingency fund		2.83		IX. Expenditure from contingency fund		2.83
15,789.41	X. Public Accounts Receipts		16,594.62	14,319.66	X. Public Account Disbursements		15,324.41
1,870.32	Small Savings, Provident Fund, etc.	1,964.13		1,008.40	Small Savings, Provident Funds, etc.	1,216.33	
419.80	Reserve Funds	317.04		99.27	Reserve Funds	370.61	
659.70	Suspense and Miscellaneous	*602.69		616.08	Suspense and Miscellaneous	648.45	
5,526.75	Remittances	5,360.62		5,809.71	Remittances	5,055.54	
7,312.84	Deposits and Advances	8,350.14		6,786.20	Deposits and Advances	8,033.48	
-	XI. Closing overdraft from Reserve Bank of India		-	493.42	XI. Cash Balance at end		376.84
				0.54	Cash in Treasuries and Local Remittances	0.54	
				(-1,132.20)	Deposits with Reserve Bank	(-)1,776.40	
				4.11	Departmental Cash Balance including Permanent Advances, etc.	14.04	
				1,620.97	Cash Balance Investment and earmarked investments	2,138.66	
27,871.95	Total - Section B		27,364.65	27,871.95	Total		27,364.65

* 599.20+3.49 credit under MH 8680-Misc. Government Accounts.

Appendix 1.5

Part B : Summarised financial position of the Government of Haryana as on 31 March 2011 (Reference: Paragraphs 1.1.1 and 1.7.1; Page 1 and 26)

		(₹ in crore)	
As on 31 March 2010	Liabilities		As on 31 March 2011
26,798.04	Internal Debt		32,485.98
	10,929.19	Market Loans bearing interest	15,086.84
	2.39	Market Loans not bearing interest	2.37
	12.90	Loans from Life Insurance Corporation	9.86
	4,863.21	Loans from other Institutions, etc.	5,462.24
	10,990.35	Special Securities issued to the National Small Saving Fund of the Central Government	11,924.67
1,996.72	Loans and Advances from Central Government		2,180.43
	0.43	Pre 1984-85 Loans	--
	30.59	Non-plan Loans	27.70
	1,924.01	Loans for State Plan Schemes	2,114.90
	13.37	Loans for Central Plan Schemes	11.47
	28.32	Loans for Centrally Sponsored Plan Schemes	26.36
10.00	Contingency Fund		200.00
7,471.36	Small Savings, Provident Funds, etc.		8,219.16
2,748.37	Deposits		3,065.03
1,839.94	Reserve Funds		1,786.37
4.00	Remittance balance		15.20
40,868.43			47,952.17
As on 31 March 2010	Assets		As on 31 March 2011
29,386.96	Gross Capital Outlay on Fixed Assets		33,410.05
	5,575.18	Investments in shares of Companies, Corporations, etc.	6,376.98
	23,811.78	Other Capital Outlay	27,033.07
2,494.10	Loans and Advances		2,982.93
	242.33	Loans for Power Projects	458.98
	1,758.37	Other Development Loans	2,001.40
	493.40	Loans to Government Servants and miscellaneous loans	522.55
0.88	Advances		0.88
-	Suspense and Miscellaneous Balances		45.25
289.88	Remittance Balances		
493.42	Cash		376.84
	0.54	Cash in Treasuries and Local Remittances	0.54
	(-)1,132.20	Deposits with Reserve Bank	(-)1,776.40
	4.00	Departmental cash balances	13.93
	0.11	Permanent advances	0.11
	103.34	Cash Balance Investment	683.53
	1,517.63	Reserve Fund Investment	1,455.13
8,203.19	Deficit on Government Accounts		11,136.22
	4,264.73	(i) Revenue Surplus/deficit of the Current year	2,746.52
	3,938.46	(ii) Accumulated deficit up to preceding year	8,203.19
		(iii) Miscellaneous Government Account*	(-)3.49
		(iv) Appropriation to Contingency Fund	190.00
40,868.43	Total		47,952.17

* ₹ (-)3.49 crore represents adjustments made under head, "8680 – Miscellaneous Government Account.

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 ₹ 5.37 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 2011. The difference is under reconciliation (August 2011).

Appendix 1.6

Statement of assessment/projections under Thirteenth Finance Commission, Fiscal Correction Path and Mid-Term Fiscal Policy Statement for the year 2010-11 (Reference: Paragraph 1.1.1, 1.3.1, 1.4.1, 1.4.2, 1.4.3 and 1.7.2; Page 1, 8, 9, 11, 14, 16 and 27)

(₹ in crore)

Particulars	Assessment by ThFC	Projections in FCP	Projections in MTFPS
Gross State Domestic Product	2,07,230	2,30,900	2,57,793
Own tax revenue	17,613.74	18,743.64	16,469.29
Own non-tax revenue	11,990.17	3,972.45	3,548.52
Own revenue receipts	29,603.91	22,716.09	20,017.81
Non-plan revenue expenditure	15,789.90	22,944.28	21,698.04
Plan revenue expenditure			6,784
Salaries	6,456.50	9,500	10,191.28
Interest payment	3,474.32	3,509	3,573.49
Pension	1,939.32	2,950	3,070
Total Subsidies		3,480	3,586.65
Susidies - Power		3,200	3,200.65
Subsidies - Others		280	385.99
Revenue deficit		2,046.80	
Fiscal deficit		6,927 (3 per cent of GSDP)	
Outstanding debt		46,157.47 (22.4 per cent of GSDP)	

Appendix 1.7

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 8)

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Tax Revenue					
Taxes on Sales, trades, etc.	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	0.86	
	2010-11	11,082.01	87.82	0.79	
Taxes on Vehicles	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	3.66
	2009-10	277.07	11.32	4.09	
	2010-11	457.36	13.38	2.93	
State Excise	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	2.77
	2009-10	2,059.02	20.48	0.99	
	2010-11	2,365.81	21.57	0.91	
Stamp and Registration	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	2.93
	2009-10	1,293.57	13.72	1.06	
	2010-11	2,319.28	11.72	0.51	
Taxes on goods and Passengers	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	
	2010-11	387.14	1.94	0.50	

Appendix 1.8

Financial position (as on 31 March 2011) of Statutory Corporations and Government Companies running in losses for the latest year for which accounts were finalised (Reference: Paragraph 1.6.3; Page 22)

		Investment (upto 2010-11)	Accumulated Loss	Year of Account
		(₹ in crore)		
I. Government Companies				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited, Chandigarh.	19.52	7.54	2005-06
2.	Haryana Scheduled Castes and Finance Development Corporation	29.81	2.22	2006-07
3.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh.	10.89	311.72	2009-10
4.	Haryana Tanneries Limited, Chandigarh.	1.17	10.57	2009-10
5.	Haryana State Roads and Bridges Development Corporation Limited, Chandigarh.	185.74	93.16	2008-09
6.	Haryana State Small Scale Industries and Export Corporation Limited, Chandigarh.	1.81	24.60	2009-10
7.	Haryana State Handloom and Handicrafts Corporation Limited, Chandigarh.	2.65	5.37	2008-09
8.	Haryana Power Generation Limited, Panchkula.	2,494.66	108.12	2009-10
9.	Haryana Vidhyut Prasaran Nigam Limited, Panchkula.	1,397.12	22.09	2008-09
10.	Uttar Haryana Bijli Vitran Nigam Limited, Panchkula.	809.71	3,690.63	2008-09
11.	Dakshin Haryana Bijli Vitran Nigam Limited, Hisar.	823.19	1,894.15	2009-10
Total		5,776.27	6,170.17	

Appendix 1.9

Summerised financial statement of departmentally managed commercially/ quasi- commercially undertakings (Reference: Paragraph 1.6.4; Page 23)

(₹ 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)	2009-10	2,792.88	2,307.85	-	-	2,659.50	(-) 153.37	-	(-) 153.37	-
5.	Transport Department Haryana Roadways	2005-06	402.67	383.96	464.93	0.53	518.41	(-) 131.30	24.33	(-) 106.97	-
Total			3,223.28	2,715.69	465.02	0.54	3,195.85	(-) 283.45	25.81	(-) 257.64	

Appendix 1.10

Details of projects completed under Public Private Partnership Infrastructure (Reference: Paragraph 1.7.4; Page 28)

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of completion
1.	Construction of railway over bridge and its approaches on Delhi-Agra Railway line in Faridabad	Public Works Department	6.94	BOT	29 September 2000
2.	Two lane railway over bridge at Kurukshetra on Yamunanagar - Pipli- Pehowa road	Public Works Department	16.00		March 2007
3.	Construction of two lane approacheds to railway over bridge in lieu of level crossing No. 575 - B on Ballabgarh - Sohana road at Ballabgarh in district Faridabad	Public Works Department	24.00		September 2000
4.	Development of Industrial Park, Sector-33-34, Faridabad	HUDA	60.00	MOI	26 June 2009
5.	Upgradation and Lease out of Cricket Stadium in Sector - 3, Panchkula	HUDA	4.00	BOT	21 December 2007
6.	Upgradation and Lease out of Cricket Stadium in Sector - 38, Gurgaon	HUDA	4.00	BOT	25 March 2008
Total			114.94		

Appendix 1.11

Details of Public Private Partnership Infrastructure under implementation (Reference: Paragraphs 1.7.4; Page 28)

Sr. No.	Project name	Department /Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of award	Likely date of completion
1.	Design, Engineering, Finance, Construction, operation and maintenance of Gurgaon - Faridabad and Ballabhgarh - Sohna Roads	Public Works Department	180.00	BOT	31 January 2009	May 2011
2.	Construction of Kundli Manesar Palwal (KMP) Expressway	HSI IDC	2,545.00	BOT	14 November 2005	Part completion by 31 December 2009
3.	Setting up of Mahatma Gandhi, Thermal Power Project, Jhajjar	HPGCL	6,000.00	BOT	23 July 2008	Unit-I: December 2011, Unit II: May 2012
4.	Jhajjar Power Transmission Project	HV PNL	382.00	DBFOT	28 May 2010	December 2011
5.	Construction of Gurgaon Recreation Park	HSI IDC	70.50	Joint Venture	01 April 2004	March 2008 However, there is delay in implementation
6.	Reliance Special Economic Zone Limited, Gurgaon	HSI IDC	12,500.00	Joint Venture	19 June 2006	To be implemented in three phases spread over a period of nine years
7.	Reliance Special Economic Zone Limited, Jhajjar	HSI IDC	12,500.00	Joint Venture	19 June 2006	To be implemented in three phases spread over a period of nine years
8.	Unitech Special Economic Zone, Kundli-Sonipat	HSI IDC	22,000.00	Joint Venture	04 April 2007	To be implemented in two phases
9.	Petrochemical Hub, Panipat	HSI IDC	3,730.00	Joint Venture	14 April 2006	To be implemented in two phases by 2016
10.	Nanocity, Panchkula	HSI IDC	1,846.00	Joint Venture	31 October 2006	To be implemented in two phases
11.	European Technology Park, Faridabad	HSI IDC	1,448.00	Joint Venture	10 October 2006	To be implemented in two phases
12.	Lease out of Auditorium Building in Sector 29, Gurgaon	HUDA	40.00	BOT	15 February 2008	February 2010
13.	Development of metro link from Delhi Metro Sikanderpur to NH-8, Gurgaon	HUDA	900.00	BOT	16 July 2009	July 2012

Appendix 1.11

Sr. No.	Project name	Department /Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)	Date of award	Likely date of completion
14.	Common Service Centre Scheme	HARTRON	18.00	BOT	17 April 2007	16 April 2012
15.	Institute of Hotel Management at Badkhal	Tourism Department	40.00	On lease basis	29 July 2009	Being worked out
16.	Installation of 100 Reversed Osmosis Plants in 100 villages	Public Health Department	11.25	BOT	23 July 2008	31 March 2010
17.	Full facility management under ICT scheme	School Education	39.78	BOO/BOOT	19 November 2009	18 November 2014
18.	Full facility management under ICT scheme	School Education	11.22	BOO/BOOT	25 November 2009	24 November 2014
19.	Free Computer Education Programme in Government Sr. Secondary Schools	School Education	18.30	Service Contract	28 May 2007	31 March 2010
20.	Free Computer Education Programme in Government Sr. Secondary Schools	School Education	9.53	Service Contract	30 May 2007	31 March 2010
21.	Comprehensive Computer Education Project under ICT scheme in 213 Government Sr. Secondary Schools	School Education	47.00	BOO/BOOT	03 March 2010	March/April 2015
Total			64,336.58			

Appendix 1.12

Details of Public Private Partnership projects under consideration of State (Reference: Paragraph 1.7.4; Page 28)

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)
1.	Development of Rai Malikpur-Narnaul-Mahendergarh-Dadri-Bhiwani-Kharak Corridor	Public Works Department	1,201.70	DBFOT
2.	Development of Yamunanagar - Ladwa Road	Public Works Department	172.00	BOT
3.	Amusement Park in Sector 29 and 52-A, Gurgaon	HUDA	100.00	BOT
4.	Integrated Multi Level Parking in Sector 29, Gurgaon	HUDA	100.00	BOT
5.	Integrated Tourism Resort at Kalesar-(about 9.00 acres)	Tourism Department		On lease basis
6.	Integrated Tourism Resort and Spa at Mallah- (about 9.00 acres)	Tourism Department		On lease basis
7.	Integrated Tourism Resort and Spa at Madhogarh -(about 8.00 acres)	Tourism Department		On lease basis
8.	Shopping Mall/Multiplex at Dharuhera-(6.29 acre)	Tourism Department		On lease basis
9.	Setting up of Amusement/ Theme Parks at Karna Lake (9.00 acres) and Kurukshetra (Pipli)-(8.00 acres)	Tourism Department		On lease basis
10.	Amusement Park at Tilyar Lake, Rohtak-(5.00 acres)	Tourism Department		On lease basis
11.	Adventure Camping sites at Surajkund (2.00 acres), Damdama, Hodal (1.50 acres) and Dharuhera (0.75 acres)	Tourism Department		On lease basis
12.	Development of Bus Stands at 20 locations in Haryana	Tourism Department		BOT
13.	Intra City Bus Service in Gurgaon	Transport Department	Being worked out	BOT
14.	Setting up of Maintenance, Repair and overhaul/fixed Base Operation (FBO) facilities at Pinjore, Karnal, Bhiwani and Narnaul	Civil Aviation Department	Being worked out	
15.	Pinjore, Karnal, Bhiwani and Narnaul setting up of special schools/institutions for differently abled under Economics Stimulus	Civil Aviation Department	Being worked out	BOT

Appendix 1.12

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/BOT)
16.	Package	Social Justice and Empowerment Department	150.00	Operation and Maintenance (O&M) Contract
17.	Pack House cum cold storage facility at Abub Shahar	HSAMB	5.70	O&M Contract
18.	Pack house cum cold storage facility at Panipat	HSAMB	4.91	O&M Contract
19.	Pack House cum cold storage facility at Panchkula	HSAMB	2.21	O&M Contract
20.	Pack House cum cold storage facility at Hisar	HSAMB	2.21	O&M Contract
21.	Pack House cum cold storage facility at Narnaul	HSAMB	2.21	O&M Contract
22.	Pack House cum cold storage facility at Rohtak	HSAMB	5.16	O&M Contract
23.	Pack House cum cold storage facility at Karnal	HSAMB	3.77	O&M Contract
24.	Pack House cum cold storage facility at Gurgaon	HSAMB	4.39	O&M Contract
25.	Pack House cum cold storage facility at Kurukshetra	HSAMB	5.63	O&M Contract
26.	Pack House cum cold storage facility at Jhajjar (Beri)	HSAMB	3.32	O&M Contract
27.	Pack House cum cold storage facility at Sonipat	HSAMB	4.39	O&M Contract
28.	Pack House cum cold storage facility at Faridabad	HSAMB	3.90	O&M Contract
29.	Pack House cum cold storage facility at Jind	HSAMB	2.21	O&M Contract
30.	Pack House cum cold storage facility at Pehowa	HSAMB	2.21	O&M Contract
31.	Pack House cum cold storage facility at Yamunanagar	HSAMB	3.90	O&M Contract
32.	Setting up of Juicing/Processing plant for Kinnow and other fruits and Vegetables at Abub Shahar district Sirsa.	HSAMB	66.00	
33.	Setting up of Processing plant for fruits and Vegetables at Rohtak	HSAMB	70.00	
34.	Terminal Market for fruits and vegetables at Gannour district Sonipat	HSAMB	180.00 in Phase-I	

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 total provision (Reference: Paragraph 2.3.1: Page 38)

(₹ in crore)

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Savings	Percentage of savings
Revenue (Voted)					
1	2	Governor and Council of Ministers	59.19	15.69	27
2	4	Revenue	1,218.65	273.17	22
3	7	Planning and Statistics	254.23	84.27	33
4	8	Buildings and Roads	1,033.80	369.31	36
5	9	Education	6,173.08	610.53	10
6	10	Technical Education	261.48	66.22	25
7	13	Health	1,317.88	249.65	19
8	14	Urban Development	100.84	69.69	69
9	15	Local Government	945.59	654.40	69
10	16	Labour	30.38	6.72	22
11	19	Welfare of Scheduled Castes and Backward Classes	259.98	60.25	23
12	20	Social Security and Welfare	1,578.96	34.05	2
13	21	Women and Child Development	469.96	106.86	23
14	23	Food and Supplies	243.41	153.93	63
15	24	Irrigation	1,177.07	311.48	26
16	27	Agriculture	709.27	54.74	8
17	28	Animal Husbandry and Dairy Development	325.30	20.75	6
18	32	Rural and Community Development	1,079.94	69.48	6
19	34	Transport	1,169.94	80.82	7
20	36	Home	1,638.04	51.76	3
21	38	Public Health and Water Supply	944.56	73.88	8
22	40	Energy and Power	3,225.53	261.28	8
23	41	Electronic and Information Technology	22.69	6.20	27
24	42	Administration of Justice	240.20	25.95	11
Revenue (Charged)					
25	6	Finance	4,018.69	594.25	15
Capital (Voted)					
26	8	Buildings and Roads	1,400.98	260.48	19
27	14	Urban Development	353.02	21.28	6
28	18	Industrial Training	25.86	6.74	26
29	20	Social Security and Welfare	2.86	1.92	67
30	23	Food and Supplies	4,187.78	456.74	11
31	36	Home	130.50	39.60	30
32	38	Public Health and Water Supply	1,001.70	303.54	30
33	40	Energy and Power	1,054.77	400.82	38
34	45	Loans and Advances by State Government	1,602.40	880.53	55
Capital (Charged)					
35	8	Buildings and Roads	8.00	2.15	27
36		Public Debt	7,867.65	3,226.09	41
Total			46,134.18	9,905.23	

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 total provision (Reference: Paragraph 2.3.2; Page 42)

(₹ in crore)

Sr. No.	Grant No.	Name of the grant/appropriation	Total grant/appropriation	Expenditure	Excess Expenditure	Percentage of excess
Revenue (Voted)						
1	6	Finance	3,119.00	3,139.22	20.22	1
Capital (Voted)						
2	24	Irrigation	514.4	712.98	198.58	39
Total			3,633.40	3,852.20	218.80	

Appendix 2.3

Details showing the drawal of funds to avoid lapse of budget grants (Reference: Paragraph 2.3.4: Page 43)

Sr. No.	Name of Drawing and Disbursing Officer	Amount Drawn		Remarks	Period of Audit
		Date	Amount (₹ in lakh)		
1	Principal Industrial Training Institute (ITI), Kurukshetra	31 March 2010	40.98	Kept as Demand Draft	April 2010
2	Head Mistress, ITI Women, Karnal	26 March 2010	1.83	Kept as Demand Draft	May 2010
3	Head Mistress, ITI, Women, Tohana (Fatehabad)	25 March 2010	4.99	Deposited in Bank Accounts	June 2010
4	Principal ITI, Pundri (Kaithal)	31 March 2010	2.23	Kept as Demand Draft	May 2010
5	Commandant, Ist Battalion Haryana Armed Police Academy, Ambala	31 March 2010	40.17	D.D. No. 4058 dated 8 September 2010 D.D. No. 50376 dated 3 September 2010	November 2010
6	Director, Haryana Police Academy Madhuban, Karnal	31 March 2010	89.15	Lying in the DDO S/B Account No. 10868331129 at SBI, Irrigation Branch, Karnal	July 2007 to June 2008
7	Deputy Project Director, HOPP, Karnal	31 March 2010	16.99	Kept as Demand Draft and Payments made later on	February 2011
8	Director General of Police Haryana, Panchkula	31 March 2011	123.85	Bank Draft prepared in favour of Managing Director, HARTRON	Central Audit
9	Director General of Police, Haryana, Panchkula	31 March 2011	269.15	Bank Draft prepared in favour of Haryana Police Houses Corporation for purchase of items for disaster management	Central Audit
10	Director General, Haryana Roadways, Chandigarh	31 March 2011	10,835.00	Transferred to Haryana Roadways Engineering Corporation, Gurgaon for purchase of buses. Amount kept in FDRs.	
Total			11,424.34		

Say ₹ 114.24 crore

Source: Details furnished by departments.

Appendix 2.4

Details of cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary (Reference: Paragraph: 2.3.7; Page 45)

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary
Revenue (Voted)					
1	7-Planning and Statistics	250.00	169.96	80.04	4.23
2	8-Buildings and Roads	865.13	664.49	200.64	168.67
3	9-Education	5,788.57	5,562.55	226.02	384.52
4	10-Technical Education	239.09	195.26	43.83	23.39
5	13-Health	1,117.13	1,068.22	48.91	200.75
6	14-Urban Development	97.52	31.15	66.37	3.32
7	24-Irrigation	1,105.31	865.59	239.72	71.76
8	25-Industries	69.15	62.62	6.53	1.97
9	39-Information and Publicity	51.83	49.21	2.62	2.06
10	40-Energy and Power	2,988.24	2,964.25	23.99	237.28
11	41-Electronics and Information Technology	19.58	16.48	3.10	3.10
Sub Total		12,591.55	11,649.78	941.77	1,101.05
Revenue (Charged)					
12	2-Governor and Council of Minister	6.19	6.19	-	1.00
Sub Total		6.19	6.19	-	1.00
Capital (Voted)					
13	8-Buildings and Roads	1,213.08	1,140.50	72.58	187.90
14	18-Industrial Trainings	25.00	19.12	5.88	0.86
15	23-Food and Supplies	3,816.25	3,731.05	85.20	371.53
Sub Total		5,054.33	4,890.67	163.66	560.29
Capital (Charged)					
16	Public Debt	5,953.99	4,641.56	1,312.43	1,913.65
Sub Total		5,953.99	4,641.56	1,312.43	1,913.65
Grand Total		23,606.06	21,188.20	2,417.86	3,575.99

Appendix 2.5

Statement of various grants/appropriations where supplementary provisions proved insufficient by more than ₹ one crore in each case (Reference: Paragraph: 2.3.7; Page 45)

(₹ in crore)

Sr. No.	Grant No.	Name of the grants and appropriation	Original provision	Supplementary provisions	Total	Expenditure	Excess
Capital (Voted)							
1.	24	Irrigation	436.40	78.00	514.40	712.98	198.58
Total			436.40	78.00	514.40	712.98	198.58

Appendix 2.6

Details of excess /unnecessary/insufficient re-appropriation of funds (Reference: Paragraph: 2.3.8; Page 45)

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
1.	4	Revenue	2245-Relief on account of Natural calamities 02-Floods, cyclones etc. 101- Gratuitous Relief 97- Supply of seeds, fertilizers and agricultural implements	(O) 16.00 (S) 378.47 (R) (-) 213.15 181.32	178.31	(-) 3.01
2.			106- Repairs and Restoration of Damaged Roads and Bridges	(O) 5.00 (S) 71.93 (R) (-) 42.29 34.64	5.90	(-)28.74
3.			193- Assistance to Local Bodies/ other non-Government bodies/Institutions	(O) 3.50 (S) 16.50 (R) (-) 5.00 15.00	5.00	(-) 10.00
4.			05- State Disaster Response Fund 101- State Disaster Response Fund 99- State contribution	(O) 151.18	100.30	(-) 50.88
5.			98- Grant in aid for Capacity building under State Disaster Response fund	(S) 5.00 (R) (-) 1.15 3.85	-	(-)3.85
6.			01- Drought 101- Gratuitous relief 98- Supply of seeds, fertilizers and agricultural implements	(O) 6.00 (S) 41.28 47.28	44.65	(-)2.63
7.			2053- District Administration 094-Other Establishment 99- Sub-Divisional Establishment	(O) 11.76 (S) 3.57 (R) (-) 1.01 14.32	12.91	(-)1.41
8.			3454-Census Surveys and Statistic 01-Census 001-Direction and Administration 99- Provision for District Staff to be deployed in connections with Census	(S) 14.45 (R) (-) -3.20 11.25	12.47	(+) 1.22
9.			2245-Relief on account of natural calamities 02-Floods, cyclones etc. 104-Supply of Fodder	(O)0 .50 (R) (-) 0.47 0.03	223.00	(+)222.97
10.	6	Finance	2071- Pensions and other Retirement Benefits 01- Civil 101- Superannuation and Retirement allowances	(O) 1391.80 (S) 725.25 (R) 39.65 2156.70	2176.27	(+) 19.57

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
11.			2049-Interest payments 01-Interest on internal debt 101-Interest on market loans 99-Interest on market loans bearing interest	(O) 1186.78 (R) (-) 322.16 864.62	1,007.30	(+)142.68
12.			200-Interest on Other Internal Debt 92-Interest on Loans from National Capital Region Planning Board	(O) 220.48 (R) (-) 69.41 151.07	95.75	(-)55.32
13.			91-8.5% Tax Free Special Bonds of State Government (Power Bonds)	(O) 107.43	-	(-)107.43
14.			96- Loans from National Rural Credit (LTO) Fund of the NABARD	(O) 94.78 (R) (-) 13.50 81.28	76.36	(-)4.92
15.			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) 1,145.99 (R) (-) 32.87 1,113.12	1,078.15	(-)34.97
16.			305-Management of Debt 99-Expenditure on issue of New Loans, etc.	(O) 3.00	1.97	(-)1.03
17.			04-Interest on Loans and Advances from Central Government 101-Interest on Loans for State/Union Territory Plan Schemes 99-Block Loans	(O) 49.88 (R) (-) 13.46 36.42	32.09	(-)4.33
18.			60- Interest on other obligations 101-Interest on Deposits	(O) 4.50 (R) (-) 1.00 3.50	-	(-)3.50
19.	8	Buildings and Roads	3054-Roads and Bridges 04-District and Other Roads 337-Roadworks 98-Rural Roads	(O) 127.44 (S) 127.67 (R) (-) 101.30 153.81	155.23	(+) 1.42
20.			80-General 797-Transfer to/from Reserve Funds and Deposit Accounts 99-Transfer to /from CRF-Inter account transfer	(O) 150.00	50.57	(-) 99.43
21.			01-National Highways 337-Road Works 99- Maintenance and Repair of National Highways	(S) 15.01 (R) (-) 0.64 14.36	-	(-) 14.36
22.			03-State Highways 337- Roads Works	(O) 60.12 (S) 11.98 (R) (-)15.80 56.30	57.35	(+)1.05
23.			2059- Public Works 80-General 053-Maintenance and Repairs 99- Maintenance and Repairs	(O) 40.00 (S) 10.00 (R) (-) 2.80 47.20	42.50	(-)4.70

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
24.			3054-Roads and bridges 80-General 001-Direction and Administration 99-Pro-rata Transfer of Establishment Charges transferred from Major head 2059-Public works	(O) 123.52 (R) (-) 3.52 120.00	139.95	(+)19.95
25.			2216-Housing 05-General Pool Accommodation 001-Direction and Administration 99- Direction and Administration	(O) 6.76	8.61	(+)1.85
26.			2059- Public Works 80-General 799- Suspense	(O) 2.50 (R) 10.36 12.86	8.60	(-)4.26
27.			2216-Housing 05-General Pool Accommodation 053- Maintenance and Repairs 99-Other maintenance expenditure 88- General Maintenance and Repair	(O) 11.86 (S) 4.00 (R)1.10 16.96	14.60	(-)2.36
28.			5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Roadworks 99-District Roads	(O) 179.11 (R) (-) 20.37 158.74	149.60	(-)9.14
29.			4210-Capital Outlay on Medical and Public Health 03-Medical Education Training and Research 105-Allopathy 99-Buildings	(S) 27.00 (R) (-) 27.00 NIL	-1.89	(-) 1.89
30.			4059-Capital Outlay on Public Works 01-Office Buildings 51- Construction 99- District Administration	(O) 18.00 (S) 35.00 (R) (-)11.45 41.55	39.64	(-) 1.91
31.			60-Other Buildings 051-Construction 96-Jails	(O) 24.18 (S) 15.00 (R) (-) 4.07 35.11	36.91	(+) 1.80
32.			4250-Capital Outlay on other Social Services 800-Other expenditure 94-Creation of Infrastructure for Development of Industrial Training	(O) 25.49 (S) 25.00 (R) (-) 5.38 45.10	39.48	(-)5.62
33.			4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 99- College Buildings	(O)45.00 (R) (-) 20.65 24.35	34.85	(+)10.50

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
34.			4216-Capital Outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 97-Jails	(O) 2.50 (R) (-) 0.47 2.03	0.25	(-)1.78
35.			4202-Capital Outlay on Education, Sports, Art and Culture 02- Technical Education 104- Polytechnics 99- Polytechnics Buildings	(O)12.68 (R) (-) 4.75 7.93	18.52	(+)10.59
36.			5054- Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 99-Widening and Strengthening	(O) 352.48 (R)10.79 363.27	358.75	(-)4.52
37.			4250-Capital Outlay on other Social Services 800-Other expenditure 98- Upgradation of I.T.I's into Centre of Excellence (Central Plan)	(O) 5.00 (R) (-) 0.64 4.36	9.10	(+)4.74
38.			4059-Capital Outlay on Public Works 60-Other buildings 051- Construction 99- Public Works	(O) 1.50 (S) 3.50 5.00	8.43	(+)3.43
39.			4216-Capital Outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 98- District Administration	(O) 3.50 (S) 3.00 (R) (-) 0.75 5.75	7.32	(+)1.57
40.			4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education 789- Special Component Plan for Scheduled Castes 99-Construction of hostels for scheduled castes students in polytechnics	(O) 5.00 (R) 9.26 14.26	4.40	(-) 9.86
41.	9	Education	2202-General Education 01-Elementary Education 101-Government Primary Schools 88- Establishment of Primary Education Classes I to V	(O) 1270.55 (R) (-)79.98 1190.56	1,105.44	(-)85.12
42.			98-Middle Education classes VI to VIII 98- Establishment Expenses	(O) 911.06 (R) (-) 6.28 904.77	862.16	(-)42.61
43.			02-Secondary Education 99-Teaching Staff including other Establishments 98-Establishment Expenses	(O) 1451.46 (R) (-) 42.37 1409.09	1,396.66	(-) 12.43

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
44.			03-University and Higher Education 103-Government Colleges and Institutes 99- Institutes	(O) 237.27 (R) (-) 37.62 199.65	200.73	(+) 1.08
45.	12	Arts and Culture	2202-General Education 05-Language Development 99- Assistance to Haryana Sahitya Academy	(O) 2.25 (S) 0.75 3.00	1.87	(-)1.13
46.			97- setting up of Punjabi University	(O) 0.75 (S) 0.25 1.00	2.44	(+) 1.44
47.	13	Health	2210-Medical and Public Health 04-Rural Health Services-Other Systems of Medicine 101-Ayurveda 85- Setting up of Ayush Wing/IDP/OPD at DHS/SDHS/CHCs/PHCs	(O) 43.08 (S) 18.89 (R) (-) 8.53 53.44	51.96	(-) 1.48
48.			03-Rural Health Services-Allopathy 103- Primary Health Centres 91-Continuance of PHCs	(O) 87.98 (S) 20.46 (R) 2.68 111.13	99.04	(-) 12.09
49.			2211-Family Welfare 103- Maternity and Child Health 99-Immunisation Programme	(O) 21.24 (R) (-) 2.43 18.81	17.78	(-) 1.03
50.			2210- Medical and Public Health 05- Medical Education, Training and Research 105-Allopathy 94-Maharaja Agarsen Institute of Medical Research and Education, Agroha	(O) 7.00 (R) 3.71 10.71	15.00	(+) 4.29
51.	14	Urban Development	4217-Capital Outlay on Urban Development 60- Other Urban Development Schemes 96- Stimulus Package for PWD (BandR) Department	(S) 25.00 25.00	19.20	(-)5.80
52.			92- Stimulus Package for Irrigation Department	(S) 4.00 4.00	2.12	(-)1.88
53.			97- Stimulus Package for Public Health Engineering Department	(S) 110.02 (R) 60.00 170.02	171.42	(+)1.40
54.	15	Local Government	2217- Urban Development 80-General 800-Other Expenditure 80 –Jawahar Lal Nehru Urban Renewal Mission	(O) 174.04 (R) (-) 89.15 84.89	86.40	(+)1.51

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
55.			81 –Integrated Housing and Slum Development Programme 99 –Normal Plan	(O)51.00 (R) (-)51.00 NIL	21.89	(+) 21.89
56.	18	Industrial Training	2230-Labour and Employment 03-Training 003- Training of Craftsmen and Supervisors 99 - Industrial Training Institute	(O) 55.37 (S) 11.59 (R) (-) 1.33 65.63	63.92	(-) 1.71
57.			64 –Development of ITI's	(O) 27.00 (S) 0.56 (R) 8.07 35.63	34.35	(-)1.28
58.			4250 –Capital Outlay on other Social Services 800 – Other Expenditure 97 –Modernization of Machinery and Equipment	(O) 20.00 (R) (-) 3.18 16.82	15.78	(-) 1.04
59.	19		Welfare of Scheduled Castes and Backward Classes	2225-Welfare of Scheduled Castes Schedule Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 277 –Education 99-Post Matric Scholarships to Scheduled Castes	(O) 39.78 (S) 68.27 (R) (-)30.33 77.72	86.42
60.	20	Social Security and Welfare	2235-Social Security and Welfare 03-National Social Assistance Programme 102- National Family Benefits Scheme 99 – Family benefits Scheme	(O) 2.25 (R) 2.30 4.55	3.40	(-)1.15
61.			789-Special Component Plan for Scheduled Castes 99 –Financial Assistance to Scheduled Caste families under family benefits scheme	(O) 2.25	3.40	(+)1.15
62.	21	Women and Child Development	2235 –Social Security and Welfare 02-Social Welfare 102-Child Welfare 92 –Integrated Child Development Services Schemes (WCD)	(O) 201.67 (R) -28.16 173.51	176.06	(+)2.55
63.	23	Food and Supplies	4408 –Capital Outlay on food, storage and warehousing 01- Food 101-Procurement and Supply 99-Grain Supply Scheme	(O) 3381.99 (S) 371.53 (R)(-)291.57 3461.95	3457.72	(-)4.23
64.	24	Irrigation	2700 -Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction and Administration 98- Execution Irrigation	(O) 234.34 (S) 16.32 (R) 12.34 263.00	120.06	(-)142.94

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
65.			98-Energy charges	(O) 14.98	22.33	(+)7.35
66.			96 –Special Revenue Staff	(O) 44.90 (S) 2.22 (R) (-)3.66 43.46	16.25	(-) 27.21
67.			99-Supervision Irrigation	(O) 27.98 (S) 0.28 (R)(-)4.53 23.72	9.23	(-) 14.49
68.			101-Maintenance and Repairs 98-Other Maintenance Expenditure	(O) 28.75 (R) 0.88 29.63	24.72	(-) 4.91
69.			15- Lining of channels 800- Other Expenditure 99- Interest	(O) 92.02	-	(-) 92.02
70.			80- General 800- Other Expenditure 99- Interest	(O) 61.35	-	(-)61.35
71.			001-Direction and Administration 99- Chief Engineers Common Establishment	(O) 27.02 (S) 0.98 (R) (-)5.79 22.21	3.52	(-) 18.69
72.			01-Multi Purpose River Project (Commercial) 001-Direction and Administration 97-Execution Irrigation	(O) 47.56 (S) 4.87 (R) 1.57 54.00	4.89	(-) 49.11
73.			95-Special Revenue Staff	(O) 22.71 (S) 1.69 (R) (-)0.10 24.30	1.08	(-) 23.22
74.			98-Superintending Irrigation	(O) 3.67 (R) (-)0.98 2.69	0.44	(-)2.25
75.			101-Maintenance and Repairs 98-Other Maintenance Expenditure 98-Punjab Portion	(O) 8.24	-	(-)8.24
76.			99-Haryana Portion	(O) 6.53	4.80	(-) 1.73
77.			18-Non- Commercial Irrigation Projects 001-Direction and Administration 97-Execution Irrigation	(O) 33.46 (S) 4.18 (R) (-)0.84 36.80	2.34	(-) 34.46
78.			98-Supervision Irrigation	(O) 5.71 (S) 0.85 (R) (-)0.36 6.20	0.23	(-)5.97
79.			99-Chief Irrigation	(O) 1.80	0.13	(-)1.67

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
80.			101- Maintenance and Repairs 98-Other Maintenance Expenditure	(O) 4.50 (S) 0.70 (R) 0.28 5.48	4.36	(-)1.12
81.			12-Flood Control Project (Commercial) 800-Other Expenditure	(O) 16.73	-	(-)16.73
82.			14-Dadupur Nalvi Irrigation Projects 800-Other Expenditure 99-Interest	(O) 14.63	-	(-)14.63
83.			11-Bhakhra Management Board 800-Other Expenditure 98-Advance to BBMB for Bhakhra Dam including residual capital works	(O) 20.67	9.00	(-) 11.67
84.			99-Interest	(O) 1.31		(-) 1.31
85.			05-Jawahar Lal Nehru canal project (Commercial) 800-Other Expenditure 99-Interest	(O) 9.06		(-)9.06
86.			001-Direction and Administration 98-Executive	(O) 1.51	-	(-) 1.51
87.			07-Satluj Yamuna Link Project (Commercial) 800-Other Expenditure 99-Interest	(O) 1.01	-	(-) 1.01
88.			2701-Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other expenditure 99-Interest	(O) 110.92	-	(-)110.92
89.			14-Water Resources Consolidated Project (WRCP) 800-Other Expenditure 99-Interest	(O) 36.30	-	(-)36.30
90.			08-Jui Canal Project 800-Other Expenditure 98-Energy Charges	(O) 12.33	6.73	(-)5.60
91.			001-Direction and Administration 98-Superintending Engineer	(O) 1.34	0.01	(-)1.33
92.			2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 799- Suspense 99- Suspense	(O)0.02	1.52	(+)1.50
93.			11- Bhakhra Management Board 800-Other Expenditure 97-Advance to BBMB For Beas including residual capital works	(O) 15.33	18.00	(+) 2.67

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
94.			2701-Medium Irrigation 10-Sewani Lift Irrigation Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 9.67	14.32	(+) 4.65
95.			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage system 800-Other Expenditure 98-Construction of canals	(O) 15.17 (R) 26.83 42.00	161.12	(+) 119.12
96.			15-Lining of channels 800-Other Expenditure 97-Bhakhra Main Line Hansi Branch-Butana Branch Multipurpose Link Channel	(O) 1.00 (R) (-) 0.40 0.60	32.95	(+)32.35
97.			4701- Capital Outlay on Major and Medium Irrigation 07- Improvement of old/existing channels under NABARD 800- Other Expenditure 99- Construction of canal	(O) 95.00 (R) (-) 5.00 90.00	172.55	(+)82.55
98.			06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 70.00	113.32	(+)43.32
99.			19-Kaushalya Dam 800-Other Expenditure 98-Construction of Canals	(O) 30.00 (R) (-) 5.00 25.00	38.01	(+)13.01
100.			052-Machinery And Equipment	(O) 0.13	2.90	(+) 2.77
101.			4711-Capital outlay on Flood Control 01- Flood Control 201-Drainage and Flood Control Project 99-Flood Protection and Disaster Preparaeness	(O) 20.85 (S) 37.55 58.40	65.79	(+) 7.39
102.			4700-Capital Outlay on Major Irrigation 13-Modernisation and Lining of Canal Systems 800-Other Expenditure 98-Construction of Canal	(O) 15.00 (S) 25.00 (R) -27.00 13.00	-	(-)13.00
103.			789-Special Component Plan for Scheduled Castes 99- Improvement in Rehabilitation of water courses in Scheduled Caste population in the State	(O) 5.00 (S) 3.00 (R) (-) 5.00 3.00	-	(-) 3.00

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
104.			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 Scheduled Caste population in the State	(O) 25.00 (R) -1.00 24.00	9.47	(-)14.53
105.			14-Dadupur Nalvi Irrigation Project 800- Other Expenditure 98- Construction of canals	(O) 18.00 (R) -9.00 9.00	10.04	(+)1.04
106.			4701-Capital Outlay on Major and Medium Irrigation 07- Improvement of old/existing channels under NABARD 789- Special Component Plan for Scheduled Castes 99-Improvement of old/existing channels under RIDF (NABARD) for Scheduled Castes Population in the State	(O) 30.00 (R) -2.10 27.90	-	(-)27.90
107.			80-General 002-Data Collection 99-Data Collection	(O) 14.87 (R) -5.00 9.87	8.64	(-)1.23
108.			06-New Minor for Equitable distribution of water 789-Special Component Plan for Scheduled Castes 99- Improvement in New Minor for equitable distribution of water for Scheduled Caste population in the State	(O) 30.00 (R) -0.39 29.61	12.15	(-)17.46
109.			21-National Capital Region Water Supply Channel 800- Other Expenditure 98- Construction of Canals	(O) 13.73 (R) -9.04 4.69	12.05	(+) 7.36
110.			4711-Capital Outlay on Flood Control Projects (4) Flood Control 789-Special Component Plan for Scheduled Castes 99- Flood protection, restoration and Disaster Management in Scheduled Caste population area in the State	(O) 7.55 (S) 2.45 10.00	1.16	(-)8.84
111.			201- Drainage and Flood Control Project 98- Urban Storm Water Drainage Works	(O) 7.00 (S) 10.00 17.00	11.08	(-)5.92

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)	
112.			4701- Capital Outlay on Major and Medium Irrigation 80- General 800- Other Expenditure 98- Payment of Land Compensation	(O) 40.00 (S) 10.80 50.80	47.63	(-)3.17	
113.	27	Agriculture	2401- Crop Husbandry 789-Special Component Plan for Scheduled Caste 97-Scheme for Rashtriya Krishi Vikas Yojna for Scheduled Castes	(O) 3.60 (R) -2.60 1.00	-	(-)1.00	
114.			111-Agricultural Economics and Statistics 92-National Agriculture insurance Scheme 99-Normal plan	(O) 4.50 (R) -0.02 4.48	1.34	(-) 3.14	
115.			2415-Agricultural Research and Education 01-Crop Husbandry 277-Education 99-Grant-in-aid to Haryana Agricultural University	(O) 108.89	93.40	(-)15.49	
116.			99-Normal Plan	(O) 68.95 (S) 25.17 94.12	92.30	(-) 1.82	
117.			2402- Soil and Water Conservation 102-Soil Conservation 86-Scheme for Pilot Project for the reclamation Saline Soil of Water Logged land in the State during the year	(O) 4.75 (R) (-) 0.09 4.66	1.31	(-) 3.35	
118.			2401-Crop Husbandry 111-Agriculture Economics and Statistics 90- Modified Natural Agricultural Insurance Scheme	(R) 3.60	-	(-) 3.60	
119.	28		Animal Husbandry	2403-Animal Husbandry 101- Veterinary services and Animal Health 93-Conversion of Veterinary Dispensaries/ Stockmen Centres into Hospital-cum-Breeding Centres	(O) 37.69 (S) 9.21 (R) (-) 0.96 45.94	44.76	(-) 1.18
120.				800- Other expenditure 97-Grants-in-aid to Haryana Agriculture University, Hisar	(O) 8.00	9.32	(+) 1.32
121.	30	Forest and Wild Life	2406-Forestry and Wild Life 01-Forestry 102-Social and Farm Forestry 76-Social and Farm Forestry Scheme	(O) 24.25 (R) (-) 0.07 24.18	10.98	(-) 13.20	

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
122.			001-Direction and Administration 98-Circle/Divisional Staff	(O) 37.17 (S) 5.67 (R) 2.28 45.12	57.52	(+) 12.40
123.	32	Rural and Community Development	2515-Other Rural Development Programmes 789-Special Component Plan for Scheduled Caste 98-Scheme for the Rural Sanitation under Total Sanitation Programme for Scheduled Castes	(O) 10.00 (R) (-) 0.04 9.96	1.46	(-) 8.50
124.			99-Scheme for the Rural Health and Sanitation Programme for Scheduled Castes	(O) 2.00	1.00	(-) 1.00
125.			94-Grants-in-aid to Panchayati Raj Institutions on the recommendation of Central Finance Commission 99- Normal Plan	(O) 44.64 (S) 23.57 (R) (-) 0.01 68.20	58.66	(-) 9.54
126.			102-Community Development 89-Scheme for Pavement of Cement Concrete Streets	(O) 8.50 (S) 77.00 85.50	53.88	(-) 31.62
127.			86-Scheme for Employment Generation	(O) 3.23 (R) 1.38 4.61	0.90	(-) 3.71
128.			93-Rural Sanitation Programme under total sanitation campaign 99-Normal Plan	(O) 2.00	-	(-) 2.00
129.			96-Rural Health and Sanitation Programme 99-Normal Plan	(O) 4.00	2.00	(-) 2.00
130.			3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments 92-Assignment of Local Area Development Tax (LADT) proceeds to Panchayati Raj Institutions	(O) 10.60	-	(-) 10.60
131.			93-Assignment of Local Area Development Tax (LADT) proceeds to Urban Local Bodies	(O) 10.60	-	(-) 10.60
132.			2505- Rural Employment 02-Rural Employment Guarantee Scheme 101-National Rural Employment Guarantee Scheme 99- National Rural Employment Guarantee Act 99-Normal Plan	(O) 12.87 (R) (-) 0.53 12.34	10.63	(-) 1.71

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(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
133.			2515-Other Rural Development Programmes 789-Special Component Plan for Scheduled Castes 90-Scheme for Pavement of Cement Concrete Streets	(O) 11.50 (R) (-) 3.52 7.98	128.32	(+) 120.34
134.			95-Scheme for the Panchayati Raj Institutions for Scheduled Castes (TFC)	(O) 32.96	42.50	(+) 9.54
135.			96-Scheme for the Employment Generation Programme for Scheduled Castes	(O) 43.00	47.61	(+) 4.61
136.			101-Panchayati Raj 82-Surcharge on VAT for Panchayati Raj Institutions	(S) 23.02 23.02	62.00	(+) 38.98
137.			001-Direction and Administration 98-Community Development 96-District and Block Staff	(O) 62.64 (S) 0.50 (R) (-) 1.23 61.91	70.97	(+) 9.06
138.			94-Panchayati Raj Public Works	(O) 21.35 (S) 0.72 (R) (-) 0.06 22.01	26.21	(+) 4.20
139.			3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments 94-Assignment of Excise Duty to Panchayat Samities in lieu of tax on Sale of Indian made Foreign Liquor	(O) 8.15 (R) 3.51 11.66	10.04	(-) 1.62
140.	36	Home	2055-Police 104-Special Police 99-Haryana Armed Police	(O) 111.12 (S) 0.08 (R) (-) 27.68 83.52	85.09	(+) 1.57
141.			111-Railway Police 99-Railway and Commando Force	(O) 60.02 (S) 0.14 (R) (-) 10.64 49.52	50.52	(+) 1.00
142.	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply,101-Urban Water Supply Programmes,99-Maintenance of Urban Water Supply and Sewerage,99-Energy Charges	(O) 101.65 (S) 70.55 (R) (-) 8.58 163.62	121.42	(-) 42.20
143.			001-Direction and Administration 97-Executive Engineer and their Establishment	(O) 55.92 (S) 24.31 (R) (-) 9.79 70.44	60.57	(-) 9.87

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
144.			96-Executive Engineer and their Establishment Regular/Confirmed Mechanical Staff	(O) 252.00 (S) 94.13 (R) (-) 16.38 329.75	333.04	(+) 3.29
145.			99-Headquarter Staff-Chief Engineer and his establishment 98-Establishment Expenses	(O) 8.08 (S) 1.52 (R) (-) 0.93 8.67	6.83	(-) 1.84
146.			98-Superintending Engineers and their establishment	(O) 7.80 (S) 1.94 (R) (-) 1.19 8.55	7.16	(-) 1.39
147.			92-Staff for Yamuna Action Plan	(O) 7.65 (R) (-) 0.28 7.37	5.61	(-) 1.76
148.			4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply 93-Rural Water Supply	(O) 130.00 (S) 25.00 (R) (-) 57.28 97.72	128.24	(+) 30.52
149.	40	Energy and Power	2801-Power 05-Transmission and Distribution 800-Other Expenditure 99-Assistance for Rural Electrification Haryana Vidyut Parsaran Nigam Limited	(O) 2964.20 (S) 236.45 (R) (-) 247.77 2952.88	2,939.84	(-) 13.04
150.			4801-Capital Outlay on Power Projects 05-Transmission and Distribution 190-Investments in Public Sector and other undertakings 98-Equity Capital Haryana Power Generation Corporation Limited	(O) 439.59 (R) (-) 336.20 103.39	183.16	(+) 79.77
151.			789-Special Component Plan for Scheduled Castes 98-Improvement in quality of power and un-interrupted Supply of Power to the Scheduled Castes under Dakshin Haryana Bijli Vitran Nigam Ltd.	(O) 86.00 (R) (-) 8.36 77.64	37.75	(-) 39.89
152.			97-Improvement in quality of power and un-interrupted Supply of Power to the Scheduled Castes population in the State under Haryana Bijli Vitran Nigam Ltd.	(O) 100.00	59.48	(-) 40.52
153.			99-Improvement in quality of power and un-interrupted Supply of Power to the Scheduled Castes population in the State under Uttar Haryana Bijli Vitran Nigam Ltd.	(O) 86.00	46.71	(-) 39.29

Appendix 2.6

(₹ in crore)

Sr. No	Grant No.	Description	Head of account	Provisions O: original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess(+) Saving (-)
154.			190-Investments in Public Sector and other undertakings 99-Equity Capital Haryana Vidyut Parsaran Nigam Limited	(O) 318.46 (R) (-) 43.59 274.87	315.39	(+) 40.52
155.	42	Adminis- tration of Justice	2014-Administration of Justice 102-High Courts 98-Establishment 98-Establishemnt Expenses	(O) 25.20 (S) 4.45 (R) 0.33 29.98	33.65	(+) 3.67
156.		Public Debt	6003-Internal Debt of the State Government 110-Ways and Means Advances from the Reserve Bank of India	(O) 2000.00 (R) (-) 1693.95 306.05	670.48	(+) 364.43
157.			6004-Loans and Advances from Central Government 02-Loans for State/Union Territory Plan Schemes 101-Block Loans	(O) 10.83 (S) 9.32 (R) 0.12 20.28	19.12	(-) 1.16
158.			6003-Internal Debt of the State Government 109-Loans from other Institutions 96-Loans from NCRPB (PH)	(O) 135.94 (S) 4.33 (R) 6.16 146.43	150.65	(+) 4.22
159.	45	Loans and Advances by State Government	6217-Loans for Urban Development 60-Other Urban Development Schemes 800-Other Loans 97-Loans to Infrastructure Development Fund for Strengthening of Social and Physical Infrastructure	(O) 638.79 (R) (-) 433.81 204.98	246.81	(+) 41.83
160.			6515-Loans for other Rural Development programmes 800-Other Loans 99-Loans to Haryana Rural Development Fund (HRDF) for improvement and remodeling of village ponds and water courses	(O) 45.00	-	(-) 45.00
161.			789-Special Component Plan for Scheduled Caste 99-Loans for Haryana Rural Development Fund (HRDF) for improvement and remodeling of village ponds and water courses	(O) 30.00	-	(-) 30.00
Total					21,423.58	(-)1,830.96 (+)1,583.70

Abstract	Nos. of cases	Amount (In crore)
Excess expenditure over appropriation	54	1,583.70
Saving out of appropriation	107	1,830.96
Total	161	3,457.86

Excess cases more than 10 crore	Nos. of cases	Amount (In crore)
Sr. No. 10, 24, 33, 35, 55, 105 and 130	7	107.91
Saving cases more than 10 crore		
Sr. No. 21, 43, 48, 66, 70, 72, 80, 81, 82, 110, 112, 116, 123, 129, 138, 139 and 157	17	246.23
Total	24	354.13

Excess cases more than 25 crore	Nos. of cases	Amount (In crore)
Sr. No. 9,11, 99, 100, 103, 104, 108, 141, 144, 156, 158, 162, 164 and 167	13	1,359.58
Saving cases more than 25 crore		
Sr. No. 2, 4, 12, 13, 15, 20, 41, 42, 64, 65, 68, 69, 71, 76, 87, 88, 114, 134, 150,159, 160, 161, 168 and 169	24	1355.23
Total	37	2,714.81

Appendix 2.7

Details showing of funds surrendered in excess of actual savings (₹ 50 lakh or more) (Reference: Paragraph: 2.3.9; Page 45)

(₹ in crore)

Sr. No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings(-)/Excesses(+)	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1	04-Revenue	1,218.65	(-)273.17	394.50	121.33
2	15-Local Government	945.59	(-)654.40	677.38	22.98
3	19-Welfare of Scheduled Castes and Backward Classes	259.98	(-)60.25	67.86	7.61
4	21-Women and Child Welfare	469.96	(-)106.86	109.41	2.55
5	28-Animal Husbandry and Dairy Development	325.30	(-)20.75	21.64	0.89
6	32-Rural and Community Development	1,079.94	(-)69.49	169.82	100.33
7	33-Co-operation	172.56	(-)5.87	7.34	1.47
8	36-Home	1,638.04	(-)51.76	54.36	2.60
Capital (Voted)					
9	38-Medical and Public Health	1,001.70	(-)303.54	334.06	30.52
Capital (Charged)					
10	Public Debt	7,867.65	(-)3,226.09	3,593.95	367.86
Total		14,979.37	(-)4,772.18	5,430.32	658.14

Injudicious surrender

Sr. No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings(-)/Excesses(+)	Amount surrendered	Injudicious surrender
2	06-Finance	3,119.00	(+)20.22	0.03	20.25
Capital (Voted)					
10	24-Irrigation	514.40	(+)198.58	72.05	270.63
Total		3,633.40	218.80	72.08	290.88

Appendix 2.8

Details of savings of ₹ one crore and above not surrendered

(Reference: Paragraph: 2.3.10; Page 45)

(₹ in crore)

Sr. No.	Number and name of grants/appropriations	Savings	Amount Surrendered	Savings which remained to be surrendered
Revenue (Voted)				
1	7-Planning and Statistics	84.27	82.73	1.54
2	8-Buildings and Roads	369.31	249.50	119.81
3	9-Education	610.53	469.71	140.82
4	11-Sports and Youth Welfare	8.63	7.23	1.40
5	13-Health	249.66	237.51	12.15
6	18-Industrial Training	6.93	3.76	3.17
7	24-Irrigation	311.48	5.33	306.15
8	27-Agriculture	54.74	17.69	37.05
9	38-Public Health and Water Supply	73.88	25.84	48.04
10	40-Energy and Power	261.28	248.29	12.99
11	42-Administration	25.95	23.56	2.39
12	43-Prisons	2.17	1.53	0.64
Revenue (Charged)				
13	6-Finance	594.25	505.71	88.54
Capital (Voted)				
14	8-Buildings and Roads	260.48	245.15	15.33
15	14-Urban Development	21.28	15.00	6.28
16	23-Food and Supplies	456.74	452.23	4.51
17	24-Irrigation	198.58	72.05	126.53
18	34-Transport	1.58	0.49	1.09
19	45-Loans and Advances by State Government	880.53	847.36	33.17
Capital (Charged)				
20	24-Irrigation	3.17	0.00	3.17
Total		4,475.44	3,510.67	964.77

Appendix 2.9

Details of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2011 (Reference: Paragraph: 2.3.10; Page 45)

(₹ in crore)

Sr. No.	Grant number	Total Provisions	Amount surrendered	Percentage of surrendered with Provision
Revenue (Voted)				
1	2-Governor and Council of Ministries	59.19	15.58	26
2	4-Revenue	1,218.65	394.50	32
3	7-Planning and Statistics	254.23	82.72	33
4	8-Buildings and Roads	1,033.80	249.50	24
5	9-Education	6,173.08	469.71	8
6	10-Technical Education	261.48	66.07	25
7	13-Health	1,317.88	237.51	18
8	14-Urban Development	100.84	69.95	69
9	15-Local Government	945.59	677.38	72
10	19-Welfare of Scheduled Castes and Backward Classes	259.98	67.86	26
11	20-Social Security and Welfare	1,578.96	34.33	2
12	21-Women and Child Development	469.96	109.41	23
13	23-Food and Supplies	243.41	153.58	63
14	27-Agriculture	709.27	17.69	2
15	28-Animal Husbandry and Dairy Development	325.30	21.64	7
16	32-Rural and Community Development	1,079.94	169.82	16
17	34-Transport	1,169.94	80.57	7
18	36-Home	1,638.04	54.36	3
19	38-Public Health and Water Supply	944.56	25.84	3
20	40-Energy and Power	3,225.53	248.29	8
21	42-Administration of Justice	240.20	23.56	10
Revenue (Charged)				
22	6-Finance	4,018.69	505.71	13
Capital (Voted)				
23	8-Buildings and Roads	1,400.98	245.15	17
24	14-Urban Development	353.02	15.00	4
25	23-Food and Supplies	4,187.78	452.23	11
26	24-Irrigation	514.40	72.05	14
27	36-Home	130.50	39.60	30
28	38-Public Health and Water Supply	1,001.70	334.06	33
29	40-Energy and Power	1,054.77	400.81	38
30	45-Loans and Advances by State Government	1,602.40	847.36	53
Capital (Charged)				
31	Public Debt	7,867.65	3,593.95	46
Total		45,381.72	9,775.79	

Appendix 2.10

Details showing rush of expenditure in the last quarter/month of the year (Reference: Paragraph: 2.3.11; Page 46)

(₹ in crore)

Sr. No.	Grant number	Head of Account Scheme/Scheme	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2011	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	04-Revenue	2245-Relief on Account of Natural Calamities (1)	280.05	186.01	66	157.97	56
2		2506-Land Reforms	38.64	33.54	87	10.06	26
3		2705-Command Area Development	27.00	18.45	68	12.15	45
4		3454-Census Surveys and Statistics	13.24	11.77	89	11.09	84
5	06-Finance	2048-Appropriation for Reduction or Avoidance of Debt	105.68	105.68	100	105.68	100
6		2049-interest payments	3,318.56	1,644.81	50	1,068.99	32
7	07-Planning and Statistics	3451-Secretariat Economic Services	159.85	100.43	63	86.37	54
8	08-Buildings and Roads	2216-Housing	23.37	13.75	59	12.13	52
9	10-Technical Education	2203-Technical Education	195.26	106.45	55	70.98	36
10	11-Sports and Youth Welfare	2204-Sports and Youth Services	96.37	51.38	53	42.08	44
11	14-Urban Development	4217-Capital Outlay on Urban Development	331.74	331.74	100	291.74	88
12	15-Local Government	2217-Urban Development	291.02	246.46	85	170.77	59
13	18-Industrial Training	4250-Capital Outlay on other Social Services	19.12	15.99	84	13.83	72
14	19-Welfare of Scheduled Castes and Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	199.72	113.64	57	92.43	46
15	24-Irrigation	2701-Medium Irrigation	24.79	14.10	57	9.29	37
16		2705-Command Area Development	107.13	60.91	57	37.11	35
17		4700-Capital Outlay on Major Irrigation	222.20	135.47	61	125.38	56
18		4701-Capital Outlay on Medium Irrigation	417.10	299.39	72	243.57	58
19		4711-capital Outlay on Flood Control Project	121.32	97.37	80	91.30	75
20	25-Industries	2851-Village and Small Industries	39.54	28.85	73	22.40	57
21	27-Agriculture	2401-Crop Husbandry	426.41	260.56	61	207.62	49
22	29-Fisheries	2405-Fisheries	24.62	12.52	51	8.61	35

Appendix 2.10

(₹ in crore)

Sr. No.	Grant number	Head of Account Scheme/Scheme	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2011	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
23	32-Rural and Community Development	2501-Special Programmes for Rural Development	24.86	12.90	52	3.40	14
24		2515-Other Rural Development Programmes	836.76	588.45	70	499.08	60
25		3604-Compensation and Assignments to Local Bodies and Panchayati Raj	81.24	53.40	66	52.57	65
26	33-Co-operation	2425-Co-operation	166.69	113.16	68	103.83	62
27	34-Transport	5055-Capital Outlay on Road Transport	103.48	87.13	84	84.63	82
28	35-Tourism	5452-Capital Outlay on Tourism	18.21	11.88	65	11.88	65
29	45-Loans and Advances	6801-Loans for Power Projects	223.56	223.56	100	65.19	29
30		6217-Loans for Urban Development	246.82	134.26	54	45.04	18
31		6851-Loans for Village and Small Industries	12.31	12.31	100	12.31	100
Total			8,196.66	5,126.32	63	3,769.48	46

Appendix 2.11

Details of cases showing advances drawn from Contingency Fund to meet foreseeable expenditure (Reference: Paragraph: 2.4; Page 46)

Sr. No.	Sanction No.	Major Head	Name of the Department	Purpose for which drawn	Amount sanctioned (₹)	Expenditure incurred (₹)
1.	5/145/10-5A dated 11.2.11	2052	Secretariat General Services	Medical claims	2,66,238	2,66,238
2.	5/158/10-5A dated 15.2.11	2052	Secretariat General Services	Medical claims	2,99,790	2,99,790
3.	5/160/10-5A dated 15.2.11	2052	Secretariat General Services	Medical claims	1,74,590	1,74,590
4.	5/176/10-5A dated 17.2.11	2052	Secretariat General Services	Medical claims	1,62,167	1,62,167
5.	5/162/10-5A dated 17.2.11	2052	Secretariat General Services	Medical claims	91,360	91,360
6.	5/143/10-5A dated 11.2.11	2052	Secretariat General Services	Medical claims	1,47,592	1,47,592
7.	5/151/10-5A dated 10.2.11	2052	Secretariat General Services	Medical claims	1,52,525	1,52,525
8.	5/116/10-5A	2052	Secretariat General Services	Medical claims	2,27,157	2,27,157
9.	5/98/10-5A dated 27.1.11	2052	Secretariat General Services	Medical claims	2,33,606	2,33,606
10.	5/98/10-5A dated 27.1.11	2052	Secretariat General Services	Medical claims	2,19,603	2,19,603
11.	5/142/10-5A dated 2.2.11	2052	Secretariat General Services	Medical claims	31,273	31,273
12.	5/143/10-5A dated 15.2.11	2052	Secretariat General Services	Medical claims	1,11,954	1,11,954
13.	5/87/10-5A dated 10.2.11	2052	Secretariat General Services	Medical claims	61,217	61,217
14.	PRC/2011/59 dated 7.2.11	2052	Secretariat General Services	Medical claims	2,67,843	2,67,843
15.	PRC/2011/Spl	2052	Secretariat General Services	Medical claims	2,67,843	2,67,843
16.	5/156/10-5A dated 14.2.11	2052	Secretariat General Services	Medical claims	91,883	91,883
17.	5/1/11-5A	2052	Secretariat General Services	Medical claims	96,580	96,580
18.	5/151/10-5A	2052	Secretariat General Services	Medical claims	1,52,525	1,52,525
19.	652053 dated 30.11.10	2014	Administration of Justice	Miscellaneous charges	1,35,996	1,35,996
20.	2/11/2009-2FG-1 dated 9.12.2010	2014	Administration of Justice	Pay of staff	3,00,00,000	2,88,26,993
21.	2/31/2007-1FG-1 dated 25.6.10	3451	Secretariat Economic Services	Pay of staff	10,00,000	7,46,552
22.	6/12/2003-5FG-1/202/(11) dated 25.1.11	2013	Council of Ministers	For purchase of car	1,00,00,000	87,54,088
23.	1/121/96/3F GF-II/2877 date 31.12.10	2250	Other Social Services		40,00,000	40,00,000
24.	1/30/2010-2FG-II dated 17.6.10	3454	Census Survey		3,44,63,184	1,28,87,726
Total					8,26,54,926	5,84,07,101

(Say in ₹ 5.84 crore)

Appendix 2.12

Details of cases showing defective budgeting (Reference: Paragraph: 2.5; Page 46)

(₹ in crore)

Sr. No.	Head	Original	Supplementary	Reappropriation	Total	Actual expenditure	Saving(-)/excess(+)
1	2216-Housing 05-General Pool Accommodation 053-Maintenance and Repairs 99-Other Maintenance expenditure 88-General Maintenance and Repair	11.86	4.00	1.10	16.96	14.60	(-)2.36
2	4202-Capital Outlay on Education, Sports, Art and Culture 02-Technical Education 789-Special Component Plan for Scheduled Castes 99-Construction of Hostels for Scheduled Castes Students in Polytechnics	5.00	-	9.26	14.26	4.40	(-)9.86
3	2217-Urban Development 80-General 800-Other expenditure 81-Integrated Housing and slum Development Programme 99-Normal Plan	51.00	Nil	(-) 51.00	Nil	21.90	21.90
4	4801-Capital outlay on Power Projects 05-Transmission and Distribution 190-Investmwnts in Public Sector and Other Undertakings 99-Equity Capital HVPNL	318.46	-	(-) 43.59	274.87	315.39	(+) 40.52
Total		386.32	4.00	(-) 84.23	306.09	356.29	50.20

Appendix 2.13

Details of cases showing advances drawn from Contingency Fund to meet foreseeable expenditure (Reference: Paragraph: 2.6.1; Page 48)

(₹ in crore)

Receipts				Expenditure			
		Budget Estimates	Actual			Budget Estimates	Actual
A	Revenue Account			A	Revenue Account		
I	Tax Revenue	18,663.00	19,092.12	I	Fiscal Services	242.72	249.82
(1)	Sales Tax*	11,500.00	11,082.01	(1)	Tax Collection Charges	241.28	248.71
(2)	State Excise Duties	2,100.00	2,365.81	(2)	Other Fiscal Services	1.44	1.11
(3)	Stamps and Registration	1,900.00	2,319.28	II	General Services	8,672.95	9,078.32
(4)	Passenger and Goods tax	425.00	387.14	(1)	Administrative Services	2,075.13	2,191.18
(5)	Other tax Revenue	544.29	636.13	(2)	Debt Services	4,018.49	3,424.24
(6)	Share from Central Taxes	2,193.71	2,301.75	(3)	Other General Services	2,579.33	3,462.92
II	Non-Tax Revenue	5,877.83	6,471.55	III	Social Services	11,349.20	10,904.08
(1)	Debt Services	864.70	691.81	(1)	Education, Sports and Art and Culture	6,132.88	5,896.80
(2)	General Services	268.24	216.34	(2)	Health and Family Welfare	1,117.29	1,068.39
(3)	Social Services	1,017.14	1,363.56	(3)	Labour and Employment	214.16	214.52
(4)	Economic Services	1,394.68	1,149.22	(4)	Social Security and Welfare	2,149.29	2,257.00
(5)	Grants-in-aid from the Govt of India	2,329.31	3,050.62	(5)	Other Social Services	1,735.64	1,467.39
(6)	Other Non Tax Receipts	3.76	--	IV	Economic Services	8,141.50	7,996.73
B	Miscellaneous Capital Receipt	15.96	8.00	(1)	Rural Development	877.18	967.86
C	Public Debt	11,254.77	9,842.73	(2)	Agriculture and Allied Activities	1,098.13	1,360.74
(1)	Market Borrowings	4,218.73	4,450.00	(3)	Industries and Minerals	102.00	89.40
(2)	Small Savings Loans	700.00	1,312.42	(4)	Irrigation and Flood Control	1,140.10	900.74
(3)	State Plan Loans	617.20	3,224.50	(5)	Transport	1,050.98	1,505.98
(4)	Other Loans	5,718.84	855.81	(6)	Other Economic Services	3,873.11	3,172.01
D	Loans (Recoveries)	228.41	233.05	V	Grants-in-Aid and Contribution	76.27	81.24
				B	Capital Expenditure	3,515.81	4,031.10
				C	Repayment of Debt	5,953.99	3,971.08
				D	Loans (Advances)	1,602.39	721.87
	Grand Total (A+B+C+D)	36,039.97	35,647.45		Grand Total (A+B+C+D)	39,554.83	37,034.24

* Taxes on sales, trade, etc.

Appendix 2.14

Details of schemes for which outlays were approved in Eleventh Five Year Plan (2007-12) but no budget was provided till March 2011.
(Reference: Paragraph: 2.6.3 (i); Page 51)

(₹ in lakh)

Sr. No.	Major Head of Development	Approved Outlay
Agriculture		
1	Plan scheme for Agricultural Human Resource Development in Haryana	90.00
2	Popularization of hybrid cotton seed production and cultivation scheduled castes	300.00
3	Providing tractors and trollies to scheduled castes	110.00
4	Land Reclamation and Water Management for Japanese Bank	11,500.00
5	Subsidy for schedule castes farmers on land levelling and land shaping in Haryana	100.00
Animal Husbandry and Dairying		
6	Strengthening of piggery farm at Ambala and Hisar for Scheduled Caste Sub-Plan (SCSP)	50.00
7	Scheme for bringing in quality control cattle feed concentrated mineral mixture and testing equipment by State Dairy Lab, Rohtak	5.00
8	Strengthening of Gaushalas for Genetic Improvement	50.00
9	Strengthening of Biological Protection Institute to ensure quality product	250.00
Fisheries		
10	Development of Aquaculture and Post Harvest Infrastructure - Externally Aided Project(EAP)	7,319.00
11	National scheme for welfare of fisheries-Centrally Sponsored Schemes (CSS)	10.00
Cooperation		
12	Interest subsidy to Scheduled Castes (SC) persons on rural godowns	200.00
13	Investment in Agriculture Financial Institutions Haryana State Live Development Stock Board (HSLDB)	500.00
Integrated Rural Energy Programme (IREP)		
14	Financial incentives towards installation of Micro Energy Plan	380.00
15	Demonstration on Rural Energy Trainings	100.00
Community Development		
16	Providing sewerage disposal units	10.00
17	Total coverage of below poverty line (BPL)/SC families with individual household latrine	10.00
Shivalik Development Board		
18	Electrification of Dhanis	1,770.00
Irrigation		
19	Renovation and Modernisation of Ottu Lake	6,266.00
20	Minor schemes of Irrigation National Bank of Agriculture and Rural Development (NABARD)	17,089.00
21	Improving capacity of Pumps and new pumps	4,557.00
22	Construction of Dewan wala Dam on Ghaggar river 12 km upstream Panchkula	7,975.00
23	Construction of Dangrana Dam on Ghaggar River 25 km upstream Panchkula	7,975.00
24	Renovation and Modernisation of Bibipur Lake	874.00
25	Renovation and Modernisation of Kotla Lake	2,278.00
26	Renovation and Modernisation of Massani Reservoir	1,139.00
27	Gharaunda Irrigation scheme	2,278.00
28	Ladwa Irrigation scheme	2,278.00

(₹ in lakh)

Sr. No.	Major Head of Development	Approved Outlay
Flood Control and Drainage		
29	Flood protection works in Yamuna Nagar, Karnal, Sonipat and Faridabad	17,500.00
Command Area Development Authority		
30	Monitoring Cell (75:25)	750.00
31	Correction of System	200.00
Power		
32	Western Yamuna Canal Irrigation (Hydel) 6X8 MW	530.00
33	Panipat Thermal Power, Panipat – Unit 4	3,000.00
34	Panipat Thermal Power Stage IV	1,000.00
35	Faridabad Thermal	2,500.00
36	Panipat Thermal Power, Panipat – Unit 5	4,000.00
37	Miscellaneous. (IT / R and M of FTSP)	1,825.00
38	Information Technology	600.00
39	State Load Despatch Centre(SLDC)	3,704.00
Large and Medium Industries		
40	Strengthening of Boilers Organisation	10.00
Village and Small Scale Industries		
41	Financial assistance to Gem and Jewellery Development Park , Gurgaon	400.00
42	Upgradation of Industrial Area	5.00
43	Kundli Palwal Expressway	1.00
44	Deen Dyal Hathkarga Protsahan Yojana (CSS 50:50)	5.00
45	Creation of IFC cell	35.00
Public Works Department (Buildings and Roads)		
46	Setting up of design cell by HSRDC	100.00
47	Haryana State Road Improvement Project-Externally Aided Project(EAP)	1,00,000.00
Road Transport		
48	Road Safety programme	500.00
Tourism		
49	Tourism scheme outside the State	10.00
Elementary Education		
50	Up-gradation of schools and continuance of staff and appointment of additional staff for middle school	25.00
Secondary Education		
51	Improvement of learning environment	1,972.12
Higher Education		
52	Imparting of soft skills to the students/teachers	50.00
53	Research and development studies to be conducted through award of Projects to NGOs/research scholars	25.00
54	Training of computer for 250 General students in Government colleges	250.00
Art and Culture		
55	Opening of 22 new sub division libraries	25.00
56	Opening of 72 libraries in cd blocks	25.00
Technical Education		
57	Stipend to Scheduled Castes Students	700.00
58	Strengthening of State Board of Technical Education	600.00
59	Special coaching for various competition and placement for scheduled castes	380.00
60	Internal Revenue Generation	264.00

(₹ in lakh)

Sr. No.	Major Head of Development	Approved Outlay
Health		
61	Setting up Cobalt unit at District Ambala , Sirsa , Kurukshetra and Bhiwani	100.00
62	Creation of Posts of Computers in Municipal Committee	5.00
63	Engagement of Apprentices under the Apprenticeship Act 1961	2.00
64	Strengthening of Food Adulteration Cell at Directorate and creation of new posts of Government Food Inspectors for field offices	500.00
65	Strengthening of Drug Control Administration and upgradation of State Drug Laboratory	750.00
66	Strengthening of Civil Registration System	190.00
67	Strengthening of oral Health care by way of establishing Dental Mobile Clinics in four Districts	2,000.00
68	Opening / Strengthening of Auxiliary Nurse Midwife/General Nurse Midwife, Nursing Training School for capacity building	700.00
69	Reward to first three best performing districts in Child Sex Ratio	50.00
70	Establishment of Gymnasium for physical activities	50.00
Public Health Engineering		
71	Yamuna Action Plan(YAP) -III	50.00
72	Extension of water supply sewerage facilities -Externally Aided Project (EAP)	50,000.00
Town and Country Planning (National Capital Region)		
73	Creation of Logistic Park on the proposed Railway Freight Corridor near Rewari	100.00
Industrial Training and Vocational Education		
74	Upgradation of guest classes of ITIs and Women Wing into full fledged ITIs	100.00
75	District Vocational Wings	30.00
76	Expansion of ITIs under Shivalik Development Board	450.00
77	Establishment of Basic Training Centre (Renamed as Apprenticeship Training Centre)	7.00
78	Advanced Vocational Training Centre System	8.00
Haryana Institute of Public Administration		
79	Construction of Hostel and Installation of lift	10.00
80	Research projects	2.00
81	Trainer's Development account	2.00
Welfare of Scheduled Castes and Backward Classes		
82	Purchase of Agriculture land for scheduled castes	0.10
83	Pre Examination Training centres	165.00
84	Subsidy for repair of SC/BC Chaupal/Ambekar Bhawan	0.10
Printing and Stationery		
85	Repair of building of Text Book Sale Depot, Karnal	4.65
Other General Services		
86	Jail Administration	6.00
Total		2,71,735.97

Say ₹ 2,717.36 crore

Appendix 2.15

Details of externally aided projects (EAP) approved in the Eleventh Five Year Plan (2007-12), but no budget outlays were provided (Reference: Paragraph: 2.6.3 (i); Page 51)

(₹ in lakh)

Sr. No.	Name of Department	Name of Project	Estimated cost	Outlay approved in 11 th Plan		
				State Share	Central Assistance	Total
1	Agriculture	Land Reclamation and water management for Japanese Bank International Cooperation (Soil and Water)	93,500	2,300	9,200	11,500
2	Fisheries	Development of Aquaculture and Post Harvest Infrastructure	-	-	7,319	7,319
3	Public Works Department (B and R)	Haryana State Road Improvement Project	300 Million USD	-	1,00,000	1,00,000 *
4	Public Health Engineering	Extension of Water Supply Sewerage facilities	-	-	50,000	50,000
Total				2,300	1,66,519	1,68,819

*Note: Only ₹ 0.54 crore (₹ 13.45 lakh State Share and ₹ 40.33 lakh Central assistance) was incurred during the year 2008-09.

Appendix 2.16

Details of schemes/projects approved in the Eleventh Five Year Plan but dropped (Reference: Paragraph: 2.6.3 (ii); Page 51)

(₹ in lakh)

Sr. No.	Name of Department	Major Head of Development	Head/Code	Eleventh Plan	Annual Plan	Annual Plan
				2007-12	2007-08	2008-09
				Approved Outlay	Actual Expenditure	Actual Expenditure
1	Health	Pilot project for public/private partnership on health care delivery	2210-003-103-89	300.00	9.81	-
2		Telephone facilities in CHC/PHC	2210-003-103-96	2.00	-	0.10
3		Public/private partnership for providing comprehensive specialist care in hospital and CHCs	2210-001-110-56	250.00	11.00	-
4		Establishment of Pre-Natal Diagnostic Technique Monitoring cell at State Head Quarter	2210-004-94	500.00	-	-
Total				1,052.00	20.81	0.10

Appendix 2.17

Details of schemes included in the approved plan -2010-11 but withdrawn during Revised Estimates and no expenditure was incurred (Reference: Paragraph: 2.6.3 (iii); Page 51)

Sr. N.	Name of the Department	Name of the scheme	₹ in lakh)	
			Approved plan 2010-11	Approved plan 2009-10
1	Animal Husbandry and Dairying	Strengthening of Piggery farm and Ambala and Hisar SCSP	20.00	
2	Fisheries	National Fisheries Development Board(CSS)	10.00	10.00
3		Fisheries Education Training and extension(CSS-80:20)	1.00	5.00
4	Forest and Wild Life Preservation	State Resources management and Livelihood Project	2.00	5.00
5	Land Records	Strengthening of Revenue Administration and updating of Land records (Sharing basis 50:50)	1.50	75.00
6	Community Development	Construction of Choupal Subsidy Scheme - Backward	3.00	30.00
7		Construction of Choupal Subsidy Scheme - General	7.00	70.00
8	Irrigation	Ambala Irrigation Scheme	100.00	800.00
9		SatlujYamuna Link Project(Haryana Portion)	10.00	
10	Command Area Development Authority	Adoptive Trails and Action Research (75:25)	3.50	2.50
11		Accelerated Irrigation Benefits Programme	11,000.00	
12	Command Area Development Authority	Construction of Field intermediate and link drains	20.00	30.00
13	Urban Development	Rajiv Gandhi Urban Development Mission	14,500.00	
14		Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT) including Additional Central Assistance (ACA)	14358.00	
15		Integrated Low cost Sanitation Scheme (ACA)	200.00	
16		Scheme of Development of Satellite and Counter Magnet Town (CSS)	1,000.00	
17		Rajiv Gandhi Shahri Bhagidari Yojna (RGSBY)	1,000.00	
18	Power	Extension of Deen Bandhu Chhotu Ram Thermal Power Plant (DCRTPP), Yamunanagar	30,275.00	
19		1050 MW (3x500) Gas based Project, Faridabad	500.00	10,371.00
20		Repairs and maintenance of Hydel Power Houses and Other Miscellaneous Works	500.00	
21		Panipat Thermal Power, Panipat - UNIT-3	1,345.00	2,137.00
22		Panipat Thermal Power, Panipat - UNIT-5	1,000.00	
23		Area Load Despatch Centre (ALDC)	800.00	

Appendix 2.17

Sr. N.	Name of the Department	Name of the scheme	₹ in lakh)	
			Approved plan 2010 11	Approved plan 2009 10
24		Replacement of Bare Conductor with Covered Conductor	200.00	
25	Industries	Promotion Food Processing Industries	1.00	
26		Strengthening of Boilers organisation	0.80	
27		Health Insurance Scheme for SC/ST	10.00	
28		Health Insurance Scheme (CSS)	22.00	
29		Share Capital of Haryana State Industrial and Infrastructure Development Corporation (HSIDC)	0.20	
30		Construction and Extension of District Industries Centre (DIC) buildings	140.00	
31	Civil Aviation	Providing Runway Lightings, Grounds Aids, NDBs and Air Traffic Control (ATC) facilities in the State	2.00	5.00
32		Procurement of trainer/advanced trainer aircraft	0.25	
33		Procurement of gliders/power gliders/helicopters	0.25	
34	Public Works Department (Buildings and Roads)	SCSP (Including widening and strengthening NABARD and NCR)	21,200.00	4,000.00
35		Housing Schemes Residential Building of Revenue Department	308.00	
36		Housing Schemes Residential Building of Administration of Justice	221.00	
37		Housing Schemes Residential Building of Jail Department	220.00	
38		Housing Schemes Government houses of Chandigarh and Panchkula	88.00	
39	Census Survey and Statistics	Twelfth Finance Commission(TFC) Grants	420.00	
40		Survey of non- profit institutions , non -Government Organisations and National Building Organisation	0.05	
41		Establishment of Housing and Environmental Statistical system	0.05	
42		Strengthening of Districts Statistical Agencies	0.05	
43		Family income and expenditure survey	0.05	
44		Economic Survey	0.05	
45	De-Centralized/ District Planning	Special Component Sub Plan (SCSP)	8,000.00	
46		De-Centralized Planning	0.90	
47	Secondary Education	Free Text books to Scheduled Caste	615.30	650.00
48		Free bicycles to SC girls and boys	50.00	564.00
49		Setting up of science museum in the state	10.00	
50		Expansion of facilities class IX-X (Dual-Desk)	800.00	
51		Information Communication and Tech. Scheme(Computer Education)	850.00	
52		Excursion of students to nearby places	500.00	
53	Higher Education	Strengthening of Infrastructure in non-Government colleges	100.00	100.00
54		Setting up an Educational City in the state	100.00	

Sr. N.	Name of the Department	Name of the scheme	₹ in lakh	
			Approved plan 2010 11	Approved plan 2009 10
55	Technical Education	Reimbursement of fee to SC students	1,100.00	
56		Special coaching for various competition and placement for SC	10.00	10.00
57		Modernisation of YMCA Institute of Engineering, Faridabad(2 per cent for IT)	7.00	10.00
58		Education through satellite (EDUSAT) and E-Teaching / Learning	5.00	10.00
59		Scheme of Merit Base Cash Award to girl students/Scholarship and Stipends	20.00	70.00
60		Internal Revenue Generation	1.00	1.00
61		Setting up of new Government Polytechnic in the State National Capital Region Planning Board (NCRPB)	6,000.00	
62	Health	Upgradation of Chemical Laboratory Karnal	10.00	
63		Opening/Construction of Sub-Centres in majority SC population villages (SCSP)	30.00	
64		Construction of buildings of Community Health Centres	1.00	
65		Construction of buildings of PHCs including additional construction	1.00	
66		Opening of sub centres	1.00	
67		construction of buildings of sub centre	1.00	
68		Strengthening of food adulteration cell at Directorate and creation of new posts of GFI's for field offices	1.00	
69		Strengthening of Civil Registration System	1.00	1.00
70		Arogya Kosh for SC patients	1.00	21.00
71		Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)	Establishment of specialised therapy centre of AYUSH in PGIMS, Rohtak	5.00
72	Supply of essential drugs (85:15)		2.00	
73	Establishment of AYUSH Out-side patient department (OPD) Clinics in PHCs (85:15)		2.00	
74	Establishment of AYUSH In-door patient department (IPD) Clinics in CHC (85:15)		2.00	
75	Establishment of AYUSH IPD Clinics in CHC's recurring Grant (85:15)		2.00	
76	Setting up of AYUSH wing in District Hospitals (85:15)		2.00	
77	Upgradation of AYUSH Hospital at District/Sub District level (85:15)		2.00	
78	Setting up of Programme management units (PMU/DMUs-4) (50:50)		2.00	
79	Police Housing and Modernisation	National Capital Region Planning Board (NCRPB)	9,000.00	
80	Women and Child Development	Grants-in-Aid to voluntary Organisation	35.00	
81		ASHIANA	1.00	
82		Swavlamban (NORAD)	8.00	10.00

Appendix 2.17

Sr. N.	Name of the Department	Name of the scheme	(` in lakh)	
			Approved plan 2010 11	Approved plan 2009 10
83	Electronics and Information Technology	Software Technology Park	0.10	
84		Setting up of Indian Institute of Information and Technology (IIIT) at Gurgaon	0.10	
85	Science and Technology	Centre for development and transfer of Bio-Technology Application	1.00	20.00
86	Employees State Insurance	Opening of Employees State Insurance (ESI) Dispensary Khanak, Bhiwani	1.50	
87	Other General services	Twelfth Finance Commission (TFC) (Administration of Justice)	2,484.00	
88	Agriculture	State Extension Programme(CSS)	100.00	
89	Panchayats	Rashtriya Gram Swaraj Yojna	139.00	
90	Re-newable Energy	Demonstrating application to de-Centralised solar power pack /plant	5.00	
91		Promoting installation of solar water heating system for general public	20.00	
92		Promotion of energy efficiency initiatives	10.00	
93		Publicity and awareness programme	10.00	
94		Green Energy Fund	395.00	
95		Solar Torch	3.00	
96		Setting up of demonstration project based on waste to energy and industrial waste	0.10	
97	Road Transport	Drivers training School	15.00	
98	Art and Culture	Setting up of State Archaeological Museums	0.05	
99		Creation of posts	7.83	
100	Town and Country Planning(NCR)	Metro Extension to Faridabad	4,372.73	
101		Human Resource Development (HRD) for employees	20.00	
102	Welfare of Scheduled castes and	Construction of hostels for Other Backward Classes (OBC) boys and girls (50:50)	70.00	
103	Backward classes	Award of Pre Matric scholarships to children whose parents are engaged in unclean occupation (50:50)	0.10	
104	Social Justice and Empowerment	Funding of local level committees	4.00	
105		Establishment of research centre /special school and re-creation for the disabled	25.00	
106		Scheme for providing spectacles to Senior citizens	45.00	
107		Setting up of drug de-addiction centres in Haryana	100.00	
108	Public Works(General Administration)	Hospitality buildings	5.00	
109		Excise and Taxation Buildings, Check Barriers, etc.	50.00	
110	Haryana Institute of	Information Technology	1.00	
111	Public Administration	Recreation facilities	1.00	
112		Centre for entrepreneurship development	1.00	
Total			1,34,655.46	19,007.50

Note: Out of 112 schemes, 25 schemes at Sr. No. 2, 3, 4, 5, 6, 7, 8, 10, 12, 19, 21, 31, 34, 47, 48, 53, 56, 57, 58, 59, 60, 69, 70, 82 and 85 with an outlay of ₹ 190.08 crore approved in annual plan 2009-10 but no expenditure was incurred during the year 2009-10.

Appendix 2.18

Details of schemes where the provisions made in the Revised Estimates were reduced but no expenditure was incurred

(Reference: Paragraph: 2.6.3 (iv); Page 51)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2010-11	Revised Estimate 2010-11
1	Horticulture	Information and Technology	80.00	1.00
2	Forest and Wild Life Preservation	Accelerated Programme of Restoration and Regeneration of Forest Cover (ACA)	151.00	77.91
3	Medical Education	Establishment of Bhagat Phool Singh Women Medical College, Khanpur Kalan, Sonipat	350.00	300.00
4	Health	Support Services for maintenance of Sanitation/Security/House-keeping/Catering/Landscaping, etc. at General Hospitals	250.00	10.00
5	Ayush	Upgradation of Dispensaries into Model Dispensaries	10.00	5.10
6		Establishment of Yoga Centres	4.00	0.05
7	Employees State Insurance	Upgrade 200 to 300 Bedded ESI Hospital, N H, Faridabd	4.00	0.76
8	Welfare of Scheduled Castes and Backward Classes	Financial assistance for training to SC Candidates in unorganised sector through Private Institutions	50.00	0.10
9		Housing Finance Scheme for BC and Minorities	500.00	0.10
10		Budget Provision for administrative expenditure for the departmental scheme	10.00	0.10
11	Social Justice and Empowerment	Share Capital to HBC and EWSKN for Handicapped	141.60	141.50
12	Women and Child Development	Gender Sensitization Programme	40.00	1.00
13		Construction of building for Directorate (New Building)	1.50	1.00
14		Mahila Shakti sadan	0.50	0.35
15	Public Works (General Administration)	Treasury and Accounts Building	20.00	7.00
16	Fisheries	Development of fresh water prawn farming	5.00	1.00
17	Power	Reliability Improvement	900.00	875.00
18	Industries	Industrial Infrastructure Upgradation scheme (IIUS)	200.00	31.00
Total			2,717.60	1,452.97

Note: Out of 18 schemes, three schemes at Sr. No. 3, 5 and 16 with an outlay of ₹ 4.62 crore were approved in annual plan 2009-10, but no expenditure was incurred during the year 2009-10.

Appendix 2.19

Details of schemes where Budget Estimates were enhanced but expenditure was less than the original provisions
(Reference: Paragraph: 2.6.3 (v); Page 51)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2010-11	Revised Estimate 2010-11
1	Secondary Education	Integrated Education for Disabled Children (CSS-50:50)	62.81	69.91
2	Higher Education	Assistance to Haryana Sahitya Academy	225.00	300.00
3		Assistance to Haryana Urdu Academy	125.00	150.00
4		Setting up of Punjabi Sahitya Academy	75.00	100.00
5		Setting up of Sanskrit Academy	75.00	100.00
6	Technical Education	Supply of free books to Scheduled Castes students	10.00	50.00
7	Health	Improvement and Expansion of Hospital (Purchase of Machinery and Equipments)	1.00	1,251.00
8		Induction and promotional training faculty for medical and paramedical staff-Reproductive Child Health (RCH-II)	3.00	203.00
9	Women and Child Development	Rajiv Gandhi Scheme for improvement of Adolescent Girl (RGSAG) –SABLA (New Scheme)	1.00	100.00
10	Social Justice and Empowerment	Home for aged and infirms	4.00	100.00
Total			581.81	2,423.91

Appendix 2.20

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

(Reference: Paragraph: 2.6.3 (vi); Page 51)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2010-11	Revised Estimate 2010-11	Expenditure 2010-11
1	Agriculture	Strengthening of agricultural extension infrastructure	150.00	175.00	69.97
2	Animal Husbandry and Dairying	Scheme for sample survey estimation of production of Milk , Egg, Wool and Meat (50:50 Sharing basis)	60.00	68.00	55.86
3	Forests and wild life preservation	Social and Farm Forestry	2,425.00	2,428.71	2,418.44
4		Rehabilitation of degraded forests including civil forests	293.14	295.14	283.82
5		Working plan	87.08	88.48	76.18
6		Planning and Evaluation Cell	31.57	35.07	29.84
7		Plantation of forests species for industrial and commercial uses	148.28	152.28	144.27
8		Plantation of quick growing spices	95.30	98.85	94.64
9		Extension forestry (Rail, Road and Canal)	1,157.67	1,173.67	1,066.16
10		Rural Development	Indira Awas Yojna (IAY)(75:25)	2,000.00	2,080.00
11	Land Records	National Land Records Modernisation Programme	1,452.00	1,458.05	1,447.02
12	Mewat Development Board	Industrial Training and Vocational Education	100.00	127.38	75.60
13		Animal Husbandry	30.00	30.50	20.00
14		Community Works	150.00	216.22	116.32
15	Irrigation	Modernisation and lining of canal system(AIBP)	2,000.00	6,000.00	1,600.00
16	Public Works Department (Buildings and Roads)	Widening and Strengthening -State Highway and Major District Roads	13,900.00	18,647.00	11,242.95

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Approved Plan 2010-11	Revised Estimate 2010-11	Expenditure 2010-11
17	Science and Technology	Kalpna Chawla Planetarium, Kurukshetra	30.00	35.00	27.00
18	Elementary Education	Up gradation of Branch Primary and Primary to Middle school and additional posts of Junior Basic Teachers	23,500.00	23,945.30	12,565.00
19	Higher Education	Opening of Government colleges and provision of additional staff in existing colleges/ converting them into centre of excellence and information technology	3,385.50	3,862.50	3,141.81
20	Employees State Insurance	Provision of wages for outsourcing of staff	5.00	6.26	3.87
21	Water supply and sanitation	Indira Gandhi Payjal Yojna (SCSP)-Rural	3,000.00	3,700.00	2,805.50
22		Augmentation of water supply-Rural scheme	5,800.00	7,800.00	5,519.78
23		Indira Gandhi Payjal Yojna (SCSP)-Urban	1,200.00	1,500.00	832.13
24	Information and Publicity	Press Information Services	904.00	914.00	810.43
25	Social Justice and Empowerment	Scheme for setting up of senior citizen voluntary services association/Network	18.00	53.00	3.60
26	Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy	Strengthening of Directorate of AYUSH	18.40	39.09	17.30
27	Command Area Development Authority	Training of farmers (75:25)	4.50	6.75	2.97
28	Civil aviation	Procurement of Machinery and Equipment for C and A Engines, Airframes and Electronics equipment overhauling workshop	10.00	12.00	0.87
Total			61,955.44	74,948.25	46,423.39

Appendix 2.21

Details of schemes included in the revised Estimates (Reference: Paragraph: 2.6.3 (vii); Page 51)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Provision in Revised Estimate 2010-11	Expenditure 2010-11
1.	Agriculture	National Project on Management of Soil, Health and Fertility Scheme	140.00	70.00
2.	Agriculture	Modified National Agriculture Insurance Scheme	360.00	Nil
3.	Panchayat	Surcharge on VAT for Panchayati Raj Institutions	6,200.00	6,200.00
4.	Command Area Development Authority	Institutional Support to WUAs (Backlog)	1,297.27	402.37
5.	Electronics and Informational Technology	Unique ID to the State Citizen under Unique Identification Development Authority of India (SUIDAI)	642.00	321.00
6.	Elementary Education	Twelfth Finance Commission (TFC)	4,000.00	4,000.00
7.	Secondary Education	Providing of incentive to the students (Boys and Girls) Grand Children of Freedom Fighters in the State	16.17	16.16
8.	Higher Education	EDUSAT	35.00	34.52
9.	Higher Education	Setting up of History and Culture Academy	90.00	Nil
10.	Art and Culture	Construction/completion of buildings of district library	80.00	56.31
11.	Technical Education	Ch. Devi Lal Memorial Engineering College, Paniwala Mota (Sirsa)	600.00	600.00
12.	Health	Setting of Ophthalmic Cell	15.00	3.80
13.	Social Justice and Empowerment	Grants-in-Aid (GIA) for strengthening of State Channelizing Agencies of National Minorities Development Financial Corporation (NMDFC)	0.14	0.14
14.	Social Justice and Empowerment	Special GIA to Haryana Backward Classes and Economically Weaker Sections Kalyan Nigam for payment of loan of NMDFC	416.00	Nil
15.	Public Works (General Administration)	State Information Commission Building Right to Information (RTI)	25.09	25.09
16.	Urban Development	Share of surcharge on VAT for Local Bodies	24,846.00	Nil
17.	Labour	Court of Labour Court	300.00	Nil
18.	Women and Child Development	National Bank of Agricultural and Rural Development	1,600.00	Nil
19.	Women and Child Development	Relief and Rehabilitation of acid victims	2.00	Nil
20.	Women and Child Development	State Women Empowerment Mission	1.00	Nil
21.	Census, Survey and Statistics	State Strategic Statistical at State and District Level (Central and State sharing basis)	1.00	Nil
Total			40,666.67	11,729.39

Note: Out of 21 schemes, nine schemes at serial number 2, 9, 14, 16, 17, 18, 19, 20 and 21 with an outlay of ₹ 276.16 crore approved in RE 2010-11, but these schemes were not implemented.

Appendix 2.22

Details of schemes where expenditure was incurred without provisions in the Budget Estimates (Reference: Paragraph: 2.6.3 (viii); Page 51)

(₹ in lakh)

Sr. No.	Name of the Department	Name of the Scheme	Expenditure 2010-11
1	Renewable Energy	Other schemes	474.15
2	Haryana Institute of Public Administration	Purchase of land for Divisional Training Centre Building at Rohtak	20.01
Total			494.16

Appendix 2.23

List of sub-schemes converted from Non-Plan to Plan heads during 2010-11 by Chaudhary Charan Singh Haryana Agriculture University, Hisar (Reference: Paragraph: 2.6.3 (ix); Page 52)

(₹ in lakh)

Sr. No.	Name of scheme	Approved Plan
1.	Dte R-4, Research planning, coordination, monitoring, evaluation and guidance at Chaudhary Charan Singh Haryana Agricultural University (CCSHAU), Hisar	347.18
2.	Agrimet-1, Agro-Meteorological studies in Haryana	29.52
3.	Agron-3, Agro Ecosystem Agronomic Research (A) Weed management, herbicide resistance and herbicide residues and resources conservation, (B) Sustainable agriculture, diversification and agronomic practices of different field crops.	248.83
4.	Econ -1, Economic studies into emerging marketing and production problem related to Haryana farming	57.73
5.	Ento-1, Management of harmful and beneficial insects for sustainable Agriculture in Haryana	95.66
6.	EE-2, Constraints in adoption of , diversification in agriculture	31.00
7.	FF-1, Research on Farm Forestry, Nursery development and management and sand dunes management	59.67
8.	Hort-2, Improvement production and storage technology in fruit crops	175.99
9.	Hort-3, NARP strengthening of regional research station, Buria	31.61
10.	Nem-2, Survey surveillance identification evaluation of crop losses and management various crops	46.85
11.	PB-1, Genetic improvement of cereals, pulses, oilseeds, cotton, forage, medicinal and underutilized plants	360.8
12.	PP-2, Studies on economically important plant diseases and mushroom production technology	122.76
13.	SSI-1, Breeder Seed production of different crops/varieties (Earlier PB-3)	92.24
14.	Soil-1 Natural Resource Management for Sustainable Agriculture	219.83
15.	Veg-2, Research on improvement and production of vegetables and spices crops	163.88
16.	CRS-1, Research on cotton and cotton based cropping system	106.74
17.	RSB-1, Technology generation and refinement of different farming systems for South West Haryana	313.00
18.	RS Kaul-1 Improvement of rice and rice based cropping systems	201.33
19.	RSK-1 Research on Sugarcane and Sugarcane based rice/wheat/maize cropping systems	263.23
20.	RSR-2, Soil water and crop management in Eastern Semi-Arid sub zone of Haryana (Rohtak, Jhajjar, Sonipat and Faridabad)	23.35
21.	ABT-2, Development of Molecular Diagnostics for blue tongue virus and pestdespitis ruminants virus (PPRV)	29.57
22.	ABT-3, Development of reproduction bio- technique for improvement of Farm Animal Fertility	10.66
23.	VCL-2, Etiology and diagnosis of mastitis and infectious abortion in animals in Haryana	26.58
24.	VEPM-2, Investigation and epidemiology of diseases of livestock and poultry in Haryana	75.07
25.	VPT-2, Studies in etiology and control of infectious abortion and nutritional disorders along with diseases of metabolic origin	8.12
26.	TVCSC-2, Studies on incidence etiology diagnosis and treatment of skin diseases in animals	10.24
27.	VAH-1, Gross Light and Electron-microscopic studies on the different body systems in ruminants and pigs (RT)	7.03

Appendix 2.23

(₹ in lakh)

Sr. No.	Name of scheme	Approved Plan
28.	VBC-1, Biochemical changes in malnutrition and parasitic diseases	4.58
29.	VCM-1, Investigation into the prevalence etiology, diagnosis treatment and control of mastitis and metabolic/ nutritional deficiency disorders in animals	9.34
30.	VMI-1, Studies on infection and immunity in relation to hemorrhagic septicemia and bluetongue diseases	52.56
31.	VPH-1, Studies on food-borne infections with special reference to yersiniosis	12.18
32.	VPS-1, Studies on epidemiology patho-biology and integrated management of animals and poultry parasites	13.78
33.	VPTX-1, Pharmacokinetic and pharmacodynamic studies on drugs in buffaloes	16.47
34.	VPY-1, Studies on digestive and renal physiology of buffaloes to enhance its productivity	13.04
35.	VRS-1, Studies on management of surgical disorders in domestic animals	14.58
36.	VUK1, Establishment of Veterinary unit at Karnal	45.66
37.	AB-4, Genetic improvement in poultry and different species of livestock	131.82
38.	AFT-1 Economic quality feed manufacturing for Ruminants and poultry	16.61
39.	APP-2, Physiological investigation for augmenting reproduction and production in Farm Livestock and poultry	12.73
40.	AN-2, Nutritional studies in Livestock and poultry	71.76
41.	LPM-3, quantification of management practices for Livestock and poultry	107.48
42.	APT-3, Standardization of processing technology for meat and poultry products	22.72
43.	BC-2, Biochemical studies in relation to improvement of field, vegetables and fruit crops	97.2
44.	BMB-4, Application of biotechnology and molecular biology for plant multiplication and improvement	55.94
45.	Bot-2, Mopho-physiological studies in important crops of Haryana for improving productivity under different environmental conditions	37.67
46.	FST-2, Food Processing Technology Promotion Plant and Animal Products	0.57
47.	Genet-2, Genetic studies on crop plants and agriculturally important microorganisms	84.87
48.	Math and Sta-1, Determination of field plot techniques estimation and forecasting of yields of major crops in Haryana	16.15
49.	Micro-2, Development and improvement of micro-organisms for use in agriculture industry and environment	73.99
50.	Soc-1 Impact of agricultural technology on the socio-economic status of rural society in Haryana	15.92
51.	Zool.2, Breeding and culture of fresh and salt water fishes	31.81
52.	CT-2, Standardization of garments blocks	5.36
53.	FRM-2, Modification and standardization of smokeless chulha	4.12
54.	HDFS-2, Social development of children and adolescents (RT)	11.67
55.	HSE-2, Action research pertaining to training of rural women and adolescents girls for improved home practical	17.39
56.	FN-3, Assessment and development of nutritious recipes	0.12
57.	AE-1, Development, testing and popularization of Agricultural. Machines and Implements	8.56
58.	SWE-1, Monitoring and evaluation of surface and sub - surface water table and control of Soil salinity	11.24
Total		4,176.36

Say ₹ 41.76 crore

Appendix 2.24

Details of Budget provisions, Savings etc. under Grant No. 8

(Reference: Paragraph: 2.7.1; Page 53)

(₹ in crore)

Budget Estimates	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Total
Original provision	865.13	0.05	1,213.08	8.00	2,086.26
Supplementary provision	168.67	0.00	187.90	0.00	356.57
Total	1,033.80	0.05	1,400.98	8.00	2,442.83
Expenditure	664.49	0.00	1,140.50	5.85	1,810.84
Savings	369.31	0.05	260.48	2.15	631.99
Savings surrendered	249.50	0.05	245.15	2.21	496.91

Appendix 2.25

Details of schemes where no expenditure was incurred (Reference: Paragraph: 2.7.1 (v); Page 53)

(₹ in lakh)

Sr. No.	Major Head /Minor Head Schemes	Object head	Budget Estimate	Supplementary provision	Total	Revised estimate	Expenditure	Savings
Non-Plan Schemes								
1	2059-Public Works-80-General, 51-Construction-96-Treasury and Accounts Administration-	17-Minor Works	3.00	0.00	3.00	3.00	0.00	3.00
2	2059-Public Works-80-General 51-Construction-98- Secretariat	17-Minor Works	16.00	0.00	16.00	16.00	0.00	16.00
3	2059-Public Works-80-General 52-Machinery and Equipments 96-Machinery	99-Purchase	10.00	0.00	10.00	10.00	0.00	10.00
4	2059-Public Works-80-General, 105-Public Works Workshops 99-PWD Workshops	01-Salaries-	5.00	0.00	5.00	5.00	0.00	5.00
Plan Schemes								
5	4059-Capital Outlay on Public Works, 01-Office Buildings, 51-Construction, 72-Scheme for Construction of Office Building of State Election Commission Haryana, 99-Purchase of Land for Office Building of State Election Commission, Haryana	16-Major Works	40.00	0.00	40.00	10.00	0.00	40.00
6	4059-Capital Outlay on Public Works, 01-Office Buildings 51-Construction, 99-District Administration	01-Salaries	160.00	350.00	510.00	515.00	0.00	510.00
7		17-Minor Works	32.00	0.00	32.00	103.00	0.00	32.00
8		19-Machinery and Equipment (M&E)	200.00	70.00	270.00	200.00	0.00	270.00
9	4059-Capital Outlay on Public Works-60-Other Buildings,051 - Constructions, 70-Constructoin of Yojana Bhawan, Panchkula Haryana (N-V)	01-Salaries-	5.00	21.00	26.00	26.00	0.00	26.00
10		19-Machinery and Equipment (M&E)	1.00	4.20	5.20	5.20	0.00	5.20
11	4059Capital Outlay on Public Works, 60-Other Buildings, 051-Constructions, 72-Treasury and Accounts Administration	01-Salaries	2.00	0.00	2.00	0.70	0.00	2.00
12		16-Major Works	17.60	0.00	17.60	6.16	0.00	17.60
13		19-Machinery and Equipment	0.40	0.00	0.40	0.14	0.00	0.40
14	4059-Capital Outlay on Public Works, 60-Other Buildings, 051-Constructions, 96-Jail	01-Salaries	139.40	150.00	289.40	289.40	0.00	289.40
15		19- Machinery and Equipment	27.88	30.00	57.88	57.88	0.00	57.88
16	4059-Capital Outlay on Public Works-60-Other Buildings -051- Constructions-97- Excise and Taxation	01-Salaries	5.00	0.00	5.00	5.00	0.00	5.00
17		16-Major Works	44.00	0.00	44.00	44.00	0.00	44.00
18		19-Machinery and Equipment	1.00	0.00	1.00	1.00	0.00	1.00
19	4059-Capital Outlay on Public Works-60-Other Buildings 051-Constructions-98- Administration of Justice	01-Salaries	146.00	100.00	246.00	246.00	0.00	246.00
20		19-Machinery and Equipment (M&E)	29.20	20.00	49.20	49.20	0.00	49.20
21	4059-Capital Outlay on Public Works-60-Other Buildings- 051-Constructions-99-Public Works (N - V)	01-Salaries	0.00	35.00	35.00	35.00	0.00	35.00
22		19-Machinery and Equipment	0.00	7.00	7.00	7.00	0.00	7.00

(₹ in lakh)

Sr. No.	Major Head /Minor Head Schemes	Object head	Budget Estimate	Supplementary provision	Total	Revised estimate	Expenditure	Savings
23	4059-Capital Outlay on Public Works-60-Other Buildings, 051-Constructions, 94-Ministry Car Section	01-Salaries-	0.50	0.00	0.50	0.30	0.00	0.50
24		16-Major Works	4.40	0.00	4.40	2.64	0.00	4.40
25		19-Machinery and Equipment	0.10	0.00	0.10	0.06	0.00	0.10
26	4059-Capital Outlay on Public Works-80-General-051-Constructions, 96-Hospitality (Haryana Niwas)	01-Salaries-	0.50	0.00	0.50	0.50	0.00	0.50
27		16-Major Works	4.40	0.00	4.40	4.40	0.00	4.40
28		19-Machinery and Equipment	0.10	0.00	0.10	0.06	0.00	0.10
29	4059-Capital Outlay on Public Works-80-General-051-Constructions-97-Haryana Public Service Commission	01-Salaries-	1.50	0.00	1.50	1.00	0.00	1.50
30		19-Machinery and Equipment	0.30	0.00	0.30	0.20	0.00	0.30
31	4059-4059-Capital Outlay on Public Works -60-Other Buildings-051-Constructions 98- Administration of Justice	16-Major Works	400.00	0.00	400.00	400.00	0.00	400.00
32	4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education 202-Secondary Education 99- Secondary School Building	01-Salaries-	50.00	10.00	60.00	149.00	0.00	60.00
33		19-Machinery and Equipment	10.00	2.00	12.00	29.86	0.00	12.00
34	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	01-Salaries-	15.00	0.00	15.00	15.00	0.00	15.00
35		19-Machinery and Equipment	3.00	0.00	3.00	3.00	0.00	3.00
36	4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education 203-University and Higher education -99-College Buildings	01-Salaries	450.00	0.00	450.00	450.00	0.00	450.00
37		19-Machinery and Equipment	90.00	0.00	90.00	90.00	0.00	90.00
38	4202-Capital Outlay on education, Sports, Art and Culture-02-Technical Education - 104- Polytechnics 99-Polytechnics Buildings	01-Salaries	126.80	0.00	126.80	131.48	0.00	126.80
39		19-Machinery and Equipment	25.36	0.00	25.36	26.30	0.00	25.36
40	4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education - 789-Special Component Plan for Scheduled Castes(SC) -99- Construction of Hostels for SC students	01-Salaries	50.00	0.00	50.00	167.00	0.00	50.00
41		19-Machinery and Equipment	10.00	0.00	10.00	33.40	0.00	10.00
42	4202-Capital Outlay on Education, Sports, Art and Culture-03-Sports and Youth services-101-Youth Hostels 99-Buildings (Youth Hostels)	01-Salaries	10.00	15.00	25.00	28.20	0.00	25.00
43		19-Machinery and Equipment	2.00	3.00	5.00	5.64	0.00	5.00
44	4202-Capital Outlay on Education, Sports, Art and Culture-04-Art and Culture 105-Public Library -99-Buildings (Public Library)	01-Salaries	0.00	8.00	8.00	8.00	0.00	8.00
45		19-Machinery and Equipment	0.00	1.60	1.60	1.60	0.00	1.60

Appendix 2.25

(₹ in lakh)

Sr. No.	Major Head /Minor Head Schemes	Object head	Budget Estimate	Supplementary provision	Total	Revised estimate	Expenditure	Savings
46	4210-Capital Outlay on Medical and Public Health 01-Urban Health Services 110-Hospitals and dispensaries 99-Buildings-51-Hospitals and Dispensaries	01-Salaries	80.00	250.00	330.00	0.00	0.00	330.00
47		19-Machinery and Equipment	16.00	50.00	66.00	0.00	0.00	66.00
48	4210-Capital Outlay on Medical and Public Health -03-Medical Education, Training and Research-101-Ayurveda	01-Salaries	0.80	0.00	0.80	0.00	0.00	0.80
49		16-Major Works	7.04	0.00	7.04	8.00	0.00	7.04
50	91-Construction of building of Shri Krishna Government Ayurvedic College/Hospital, Kurukshetra	19- Machinery and Equipment	0.16	0.00	0.16	0.00	0.00	0.16
51		01-Salaries	0.50	0.00	0.50	0.00	0.00	0.50
52	4210-Capital Outlay on Medical and Public Health	16-Major Works	4.40	0.00	4.40	5.00	0.00	4.40
53	03-Medical Education, Training and Research-101-Ayurveda 92-Construction and Repair of Government Ayurvedic /Unani /Homeopathic Dispensaries	19- Machinery and Equipment	0.10	0.00	0.10	0.00	0.00	0.10
54	4210-Capital Outlay on Medical and Public Health	01-Salaries	0.30	0.00	0.30	0.00	0.00	0.30
55		16-Major Works	2.64	0.00	2.64	3.00	0.00	2.64
56	03-Medical Education, Training and Research-101-Ayurveda 98- Construction of building of Government Institute of ISM&R , Panchkula and Directorate of Ayurveda in the Campus of Institute (N-V)	19-Machinery and Equipment	0.60	0.00	0.60	0.00	0.00	0.60
57	4210-Capital Outlay on Medical and Public Health 03-Medical Education, Training and Research-101-Ayurveda 99-Buildings	01-Salaries	0.00	30.00	30.00	0.00	0.00	30.00
58		19-Machinery and Equipment	0.00	6.00	6.00	0.00	0.00	6.00
59	4210-Capital Outlay on Medical and Public Health	01-Salaries	0.00	270.00	270.00	0.00	0.00	270.00
60		16-Major Work	0.00	2376.00	2376.00	0.00	0.00	2376.00
61	03-Medical Education, Training and Research-105-Allopathy 99-Buildings	19- Machinery and Equipment	0.00	54.00	54.00	0.00	0.00	54.00
62	4216- Capital Outlay on Housing-01-Government Residential-106-General Pool Accommodation-96- Public Works	01-Salaries	10.00	40.00	50.00	116.00	0.00	50.00
63	01-Government Residential -106-General Pool Accommodation ,97- Jails	19- Machinery and Equipment	2.00	8.00	10.00	23.20	0.00	10.00
64		01-Salaries	25.00	0.00	25.00	52.00	0.00	25.00
65	01-Government Residential -106-General Pool Accommodation ,97- Jails	19-Machinery and Equipment	5.00	0.00	5.00	10.40	0.00	5.00
66		01-Salaries	35.00	30.00	65.00	60.00	0.00	65.00
67	01-Government Residential -106-General Pool Accommodation 98- District Administration	19- Machinery and Equipment	7.00	6.00	13.00	12.00	0.00	13.00

(₹ in lakh)

Sr. No.	Major Head /Minor Head Schemes	Object head	Budget Estimate	Supplementary provision	Total	Revised estimate	Expenditure	Savings
68	4216-Capital Outlay on Housing -	01-Salaries	13.70	40.00	53.70	52.60	0.00	53.70
69	01-Government Residential -106-General Pool Accommodation 99- Administration of Justice	19-Machinery and Equipment	2.74	8.00	10.74	10.52	0.00	10.74
70	4235- Capital Outlay on Social Security and Welfare -02-Social Welfare -102-Child Welfare -99- Construction of Anganwari Centre	01-Salaries	45.50	0.00	45.50	53.50	0.00	45.50
71	4235- Capital Outlay on Social Security- 02-Social Welfare 103-Women's Welfare 98 Construction of Building for Directorate	16-Major Works	1.20	0.00	1.20	0.88	0.00	1.20
72	4235- Capital Outlay on Social Security-02-Social Welfare, 103-Women's Welfare -99- Home cum-Vocational Training Production Centres for Young Girls/Women	16-Major Works	7.40	0.00	7.04	24.29	0.00	7.04
73	4235- Capital Outlay on Social Security- 02-Social Welfare- 104- Welfare of aged, infirm and destitute- 99- Home for Welfare of Orphan and Aged	16-Major Work	3.52	0.00	3.52	88.00	0.00	3.52
74	4235-Capital Outlay on Social Security- 02-Social Welfare	01-Salaries	45.00	0.00	45.00	20.00	0.00	45.00
75	800-Other Expenditure 81-Implementation of JJ Act 98-Remand/Observation Home	19-Machinery and Equipment	9.00	0.00	9.00	4.00	0.00	9.00
76	4250- Capital Outlay on other Social Services 51-Construction - 201-Labour 96- Construction of Labour Court Complex	16-Major work	0.00	300.00	300.00	300.00	0.00	300.00
77	4405- Capital Outlay on Fisheries- 51- Construction 101-In Land Fisheries - 99- Construction of office building	16-Major work	30.00	0.00	30.00	43.00	0.00	30.00
Total			2,492.44	4,294.80	6,786.88	4,070.27	0.00	6,786.88

Say ₹ 67.88 crore

Appendix 2.26

Statement showing the sub-heads where the expenditure was in excess (more than ₹ 10 lakh) over the provision for the year 2010-11 (Reference: Paragraph: 2.7.1 (vi); Page 54)

(₹ in lakh)

Sr. No.	Major heads detailed head/ scheme wise	Total	Reappropriation Savings(-) Excess(+)	Final Grant or Appropriation	Actual expenditure	Excess(+)
1	2059- Public Works, 80 - General,799- Suspense, 96- Execution (State Non-Plan)	18,581.76	(-)1,323.99	17,257.77	17,457.33	199.56
2	2059-Public Works, 80 -General,- 001-Direction and Administration, 99-Direction (State Non-Plan)	1,548.61	(-)378.07	1170.54	1,185.70	15.16
3	2059-Public Works, 80-General, 51-Road Works, 93-Public Works (State Non-Plan)	16.00	(-)2.00	14.00	79.44	65.44
4	2059-Public Works, 80-General,- 97-District Administration (State Non-Plan)	18.00	2.61	20.61	47.15	26.54
5	2216- Housing 05 -General Pool Accommodation -99-Direction and Administration (State Non-Plan)	676.00	0.00	676.00	860.83	184.83
6	3054-Roads and Bridges,03-State Highways, 337- Roads Works 51- Roadwoks (State Non-Plan)	7,210.29	(-)1,580.28	5,630.01	5,734.63	104.62
7	3054-Roads and Bridges,04-District and Other Roads, 337-Road works, 98-Rural Roads (State Non-Plan)	25,511.50	(-)10,130.25	15,381.25	15,523.48	142.23
8	3054-Roads and bridges, 04-District and Other Roads, 337-Road works, -99-District Roads (State Non-Plan)	3,009.50	(-) 618.74	2,390.76	2,486.57	95.81
9	3054-Roads and bridges,-80- General-99-Pro-rata Transfer of Establishment Charges transferred from Major head 2059-Public Works (State Non-Plan)	12,352.00	(-) 352.00	12,000.00	13,994.55	1,994.55
10	4059-Capital Outlay on Public Works,01-Office Buildings,51- Construction, 96-Jails-State Plan	3,150.00	(-) 407.13	2,742.87	3,691.44	948.57
11	4059-Capital Outlay on Public Works,60-Other Buildings, 51- Construction, 98- Administration and Justice (State Plan)	2,660.00	(-) 817.92	1,842.08	2,083.62	241.54
12	4059-Capital Outlay on Public Works, 60-Other Buildings, 51- Construction, -99-Public Works (State Plan)	500.00	0.00	500.00	843.30	343.30
13	4202- Capital Outlay on Education, Sports, Art and Culture, 01 -General Education, 203-University and Higher Education, 99-College Buildings(State Plan)	4,500.00	(-) 2,065.37	2,434.63	3,485.04	1,050.41
14	4202- Capital Outlay on Education, Sports, Art and Culture,- 02- Technical Education, 104- Polytechnics -99-Polytechnics Buildings (State Plan)	1,268.00	(-)475.22	792.78	1,851.59	1,058.81

(₹ in lakh)

Sr. No.	Major heads detailed head/ scheme wise	Total	Reappropriation Savings(-) Excess(+)	Final Grant or Appropriation	Actual expenditure	Excess(+)
15	4210- Capital Outlay on Medical and Public Health 01-Urban Health Services 103-Primary Health Centres 99-Buildings(State Plan)	1.00	0.00	1.00	28.68	27.68
16	4210- Capital Outlay on Medical and Public Health 01-Urban Health Services 104-Community Health Centres 99-Buildings(State Plan)	1.00	0.00	1.00	11.31	10.31
17	4210- Capital Outlay on Medical and Public Health 03- Medical Education Training and Research 101- Ayurveda 98-Construction of Building of Government Institute of ISM&R Panchkula and Directorate of Ayurveda in Campus of Institute (State Plan)	3.00	(-) 3.00	0.00	11.10	11.10
18	4250-Capital Outlay on Other Social Services- 789 - Special Component for Scheduled Castes 98- Training building for SC wings (State Plan)	1,000.00	(-) 603.01	396.99	479.25	82.26
19	4250-Capital Outlay on Other Social Services-800-Other Expenditure- 98-Upgradation of ITI into Centre of Excellence (State Plan)	125.00	(-) 64.05	60.95	910.15	849.20
20	5054-Capital Outlay on Roads and Bridges- 03-State Highways 101-Bridges-99-Construction of H.L. Bridge over Tangri Nadi on Ambala - Naraingarh Road (State Plan)	2,700.00	(-) 523.16	2,176.84	2,226.23	49.39
21	4405 - Capital Outlay on Fisheries 01- In Land Fisheries 99-Construction of office building (State Plan)	30.00	(-) 30.00	0.00	38.65	38.65
Total		84,861.66	(-)19,371.58	65,490.08	73,030.04	7,539.96

Say ₹ 75.40 crore

Appendix 2.27

Details of schemes with rush of expenditure in last quarter/month of the year (Grant No. 8) (Reference: Paragraph: 2.7.1 (viii); Page 54)

(₹ in lakh)

Sr. No.	Major head of Account	Detailed head scheme wise	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2011	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
Non Plan							
1	2059-Public Works 60-Other Buildings, 053-Maintenance and Repairs	17-Minor works	3,925.58	3,900.63	99	3,900.00	99
2	2059- Public Works 80-General-799-Suspense	32-Suspense	1,286.26	999.31	78	999.31	78
Plan							
3	2059- Public Works 80-General-Machinery	19-Machinery	23.61	23.61	100	23.61	100
4	4202-Capital Outlay on Education, Sports, Art and Culture,01-General Education, 203-University and Higher Education	16-Major works	220.10	124.88	57	103.8	47
5	4202- Capital Outlay on Education, Sports, Art and Culture,02-Technical Education,789-Special Component for Scheduled Castes,99-Construction of Hostels for SC Students in Polytechnics	16-Major works	1,426.00	1086	76	1,086	76
6	4202- Capital Outlay on Education, Sports, Art and Culture, 04-Art and Culture,105-Public Libraries	16-Major works	56.31	22.26	40	17.41	31
7	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services 103-Primary Health Centres.	16-Major works	61.62	32.07	52	23.61	38
8	4210- Capital Outlay on Medical and Public Health 03-Medical Education, training and Research, 101-Ayurveda	16-Major works	339.45	144.59	43	136.57	40
9	4216-Capital outlay on Housing,01-Government residential buildings 106-General pool accommodation,98-District Administration	16-Major works	574.62	266.06	46	266.06	46
Total			7,913.55	6,599.41	83	6,556.37	83

Appendix 2.28

Details of Schemes where no expenditure was incurred due to non-implementation of schemes/ non-finalisation of policy/proposal (Reference: Paragraph: 2.7.2 (iii); Page 54)

(₹ in lakh)

Sr. No.	Major Head	Detailed head/ scheme wise	Budget Estimate	Total	Revised Estimate	Expenditure	Savings
1	2202-General Education 02-Secondary Education (Plan)	107-Scholarships 86-Providing of free text books to students of general category classes 9th to 12th	100.00	100.00	0.00	0.00	(-)100.00
2		109-Government Secondary schools, 98-Provision of dual Desk in Government High /Senior Secondary schools	800.00	800.00	800.00	0.00	(-)800.00
3		109-Government Secondary schools 98-Setting up of Science Museum in the State	10.00	10.00	0.00	0.00	(-)10.00
4		109-Government Secondary schools 93-Excursion of Students to nearby places	500.00	500.00	500.00	0.00	(-)500.00
5		789-Special component Plan for Scheduled Caste-99-Providing of Free Bicycles to SC girl and boy Students in Classes 9th and 11th at the rate of ₹ 2,000 per student	50.00	50.00	0.00	0.00	(-)50.00
6		789-Special component Plan for scheduled Caste,98-Providing of Free text Books to SC students in classes 9th to 12th	615.30	615.30	0.00	0.00	(-)615.30
7	2202- General Education -03-University and Higher Education (Plan)	96-Strengthening of infrastructure in Non Government Aided colleges	100.00	100.00	0.00	0.00	(-)100.00
8		94-Stipend scheme for BPL and BC(A) students perusing Higher Education	2,200.00	2,200.00	0.00	0.00	(-)2,200.00
Total			4,375.30	4,375.30			(-) 4,375.30

Appendix 2.29

Details of schemes with rush of expenditure towards the end of the financial year (Grant No. 9) (Reference: Paragraph: 2.7.2 (v); Page 55)

(₹ in lakh)

Sr. No.	Major head of Account	Detailed head Scheme wise	Total Expenditure during the year	Expenditure during the last quarter of the year	percentage of Total Expenditure	Expenditure during March-2011	percentage of Total Expenditure
1	2202-General Education (Non-plan) 01-Elementary Education	101-Government Primary School 99-Information technology (computerization)	324.21	267.41	82	89.24	28
2		102-Assistance to Non-government primary schools-92-Grants-in-aid non Government primary schools (salary grant)	800.00	297.96	37	297.96	37
3	2202-General Education (Plan) 01-Elementary Education	001-Direction and Administration 97-Computerisation and Net working of Pry. Education department under Information Technology	19.91	19.91	100	9.95	50
4		101-Government Primary School 95-Provision of dual desk in Middle schools at the rate ₹ 2,950 per Dual Desk	1,000.00	1,000.00	100	1,000.00	100
5		109-Scholarships-84-Monthly stipend schemes for backward classes -A students in classes I-VIII	7,405.36	3,702.68	50	3,702.68	50
6		109-Scholarships-85-Monthly stipend schemes for below poverty lines students in classes I-VIII	2,567.42	1,283.71	50	1,283.71	50
7		109-Scholarships-88-Supply of text Books and work books to children in classes VI-VIII	900.00	900.00	100	900.00	100

(₹ in lakh)

Sr. No.	Major head of Account	Detailed head Scheme wise	Total Expenditure during the year	Expenditure during the last quarter of the year	percentage of Total Expenditure	Expenditure during March-2011	percentage of Total Expenditure
8		112-Mid-Day-Meal 99-Mid-day-Meal-In primary (State share)	6,473.82	3,134.45	48	1,962.02	30
9		789-Special component plan for scheduled caste-98-cash Award schemes for Scheduled caste students in classes I-VIII (one time cash in year)	8,472.55	8,472.55	100	8,472.55	100
10		789-Special component plan for scheduled caste-99-providing of Free Cycle to SC boy students	188.76	188.76	100	188.76	100
11		800-Other Expenditure -94-Thirteenth Finance grant	4,000.00	4,000.00	100	0.00	0
12		800-Other Expenditure -95-Repair of Eduset Equipment	100.00	100.00	100	100.00	100
13	2202-General Education (Non-plan) 02-Secondary Education	86-Rashtriya Madhyamikh Shiksha Abhiyan (RAMSA)	2,500.00	2,500.00	100	2,500.00	100
14		85-Opening of Model schools in educationally backward Blocks	205.00	205.00	100	205.00	100
15		800-Other Expenditure 98 grant-in-aid to National Foundation of Teachers Welfare	0.25	0.25	100	0.25	100
16	2202-General Education (plan) 03-University and Higher Education	102-Assistance to Universities 92-Assistance to Bhagat Phool Singh Mahila Vishwavidyalaya, Khanpur Kalan Sonipat	2,086.00	1,036.70	50	1,036.70	50
17		001-Direction and Administration - 103-Government colleges and Institutes-opening of Government colleges, continuing of Government colleges and additional Staff in existing colleges	2,500.32	987.00	39	707.60	28

Appendix 2.29

(₹ in lakh)

Sr. No.	Major head of Account	Detailed head Scheme wise	Total Expenditure during the year	Expenditure during the last quarter of the year	percentage of Total Expenditure	Expenditure during March-2011	percentage of Total Expenditure
18		Strengthening of Library services in Government Colleges(103)	145.00	125.03	86	68.14	47
19		97-Information Technology (001)	86.74	74.98	86	72.00	83
20		105-99-Empowerment of girl Students	41.10	25.24	61	16.86	41
21		105-99-Educational and excursion tour for Girl Students	61.32	34.49	56	18.83	31
22		93-Placement Cell in Government Colleges	29.87	22.18	74	16.55	55
23		Human resource development of students(Earn While you Learn)(92)	113.96	84.33	74	55.80	49
24		Augmentation of Laboratories(92)	144.22	97.41	68	58.14	40
25		90-Sports Activities in Government Colleges	96.58	83.28	86	70.97	73
26		89-Edusat in the State of Haryana	34.52	34.52	100	32.83	95
27		87-Educational and Excursion Tour for Boy students	56.30	35.20	63	21.00	37
28		107 Scholarship 98-Scholarship (College) Scheme for the Welfare of Grand children of freedom fighters	19.54	11.94	61	11.94	61
29		789-94-Stipends to all scheduled caste students in Government colleges	3,195.13	2,083.15	65	1,563.16	49
Total			43,567.88	30,808.13	71	24,462.64	56

Appendix 2.30

Details showing delays in submission of budget estimates to Finance Department for the year 2010-11 (Reference: Paragraph: 2.7.3; Page 56)

Sr. No.	Demand number and nomenclature	Major heads accounts	Name of departments	Date of receipt of Budget Estimates	Due date of submission to Finance Department	Delay in days
1	8-Buildings and Roads	2059- Public Works - Engineer-in-Chief	Public Works Department (Buildings and Roads)	22 January 2010	06 November 2009	76
2		2216-Housing		25 January 2010		79
3		3054-Roads and Bridges- Engineer-in-Chief		20 December 2009		43
4	9-General Education	2202-General Education	01-Elementary Education	22 January 2010	06 November 2009	76
5			02-Secondary Education	25 January 2010		79
6			03-Higher Education	22 December 2009		45

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31 March, 2011 (Reference : Paragraph 3.1; Page 57)

(₹ in lakh)

Sr. No.	Name of the department	Year	Total Grants paid		Utilisation certificates due ¹		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	PWD, B&R	2008-09	01	150.00	01	150.00	01	150.00		
2.	Urban Development	1998-99	601	38,075.97	04	259.99	-	-	04	259.99
		1999-2000	864	41,141.77	70	499.16	04	86.65	66	412.51
		2000-01	1,388	51,217.52	100	928.45	13	114.41	87	814.04
		2001-02	1,803	66,846.07	405	1,212.57	34	55.20	371	1,157.37
		2002-03	1,852	60,779.91	231	3,300.31	26	448.23	205	2,852.08
		2003-04	1,592	13,665.44	121	2,082.81	20	427.51	101	1,655.30
		2004-05	212	4,837.81	02	907.79	-	-	02	907.79
		2005-06	561	10,127.05	12	3,392.19	03	2.26	09	3,389.93
		2006-07	201	11,914.72	65	8,714.63	03	117.67	62	8,596.96
		2007-08	123	35,407.20	13	31,098.92	01	380.16	12	30,718.76
		2008-09	41	46,445.31	34	41,096.53	06	3,408.95	28	37,687.58
2009-10	38	30,623.78	38	30,623.78	08	185.97	30	30,437.81		
3.	Irrigation	2003-04	5	4,285.23	2	2,139.62	-	-	2	2,139.62
		2004-05	9	2,732.12	6	2,418.86	-	-	6	2,418.86
		2005-06	10	7,070.77	1	1,022.89	-	-	1	1,022.89
		2006-07	11	5,487.37	5	932.82	-	-	5	932.82
		2008-09	17	8,826.00	5	600.00	-	-	5	600.00
		2009-10	28	12,521.71	28	12,521.71	-	-	28	12,521.71
4.	Agriculture	2006-07	11	10,865.67	06	10,155.67	-	-	06	10,155.67
		2008-09	08	14,025.65	08	14,025.65	-	-	08	14,025.65
		2009-10	09	16,045.77	09	16,045.77	09	16,045.77	-	-
		2001-02	-	-	1	13.53	-	-	1	13.53
5.	Rural Development	2002-03	27	4,444.69	1	1.69	-	-	1	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	47	6,812.89	47	6,812.89	14	290.47	33	6,522.42
		2007-08	330	7,796.33	330	7,796.33	16	193.53	314	7,602.80
		2008-09	416	4,002.20	416	4,002.20	19	113.52	397	3,888.68
		2009-10	376	5,112.75	376	5,112.75	-	-	376	5,112.75
		2002-03	-	-	03	502.06	-	-	03	502.06
6.	Development and Panchayat	2003-04	19	10,597.24	15	10,050.67	-	-	15	10,050.67
		2004-05	14	6,891.70	12	6,843.11	-	-	12	6,843.11
		2005-06	44	15,811.82	40	3,433.14	Partly	544.77	40	2,888.37
		2006-07	09	12,853.83	09	7,190.61	Partly	11.09	09	7,179.52
		2007-08	04	35,842.00	04	33,823.60	Partly	1,679.76	04	32,143.84
		2008-09	72	57,865.20	72	57,764.32	01	2,766.76	71	54,997.56
		2009-10	69	38,605.63	69	38,605.63	Partly	46.20	69	38,559.43
		2004-05	36	15.00	02	0.51	02	0.51	-	-
7.	Secretariat Economic Services	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	-	-
		2008-09	40	10,062.00	40	10,062.00	40	10,062.00	-	-
		2009-10	82	26,831.04	82	26,831.04	44	14,585.56	38	12,245.48
		2003-04	68	1,228.52	1	3.30	-	-	1	3.30
8.	Medical	2008-09	31	2,442.21	26	82.91	22	42.46	4	40.45
		2009-10	43	9,502.92	43	9,502.92	10	3,414.07	33	6,088.85

1 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.

Sr. No.	Name of the department	Year	Total Grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
9.	Education	2005 -06	305	20,992.22	1	37.2 0	1	37.2 0	-	-
		2006 -07	296	21,476.00	33	1,619.55	15	664.26	18	955.29
		2007 -08	259	43,415.2 0	25	24.1 0	25	24.1 0	-	-
		2008 -09	325	52,707.64	254	43,897.59	24	1,369.86	230	42,527.73
		2009 -10	353	43,150.64	353	43,150.64	12	609.5 0	341	42,541.14
10.	Other Administrative Services	2008 -09	01	1.34	01	1.34	-	-	01	1.34
		2009 -10	08	415.00	08	415.00	-	-	08	415.00
11.	Social Justice and Empowerment	2000 -01	-	-	07	514.00	-	-	07	514.00
		2001 -02	-	-	05	537.64	-	-	05	537.64
		2003 -04	260	7,132.37	07	154.97	-	-	07	154.97
		2004 -05	28	1,706.66	12	1,393.64	-	-	12	1,393.64
		2005 -06	74	1,480.26	25	772.16	-	-	25	772.16
		2006 -07	53	1,536.08	08	1,233.18	-	-	08	1,233.18
		2007 -08	48	2,128.20	46	2,099.32	-	-	46	2,099.32
		2008 -09	76	2,238.20	74	2,205.72	10	201.02	64	2,004.70
		2009 -10	49	3,076.18	49	3,076.18	-	-	49	3,076.18
12.	Sport	2005 -06	4	15.27	3	15.00	0	0	3	15.00
		2006 -07	11	341.54	11	341.54	4	23.32	7	318.22
		2007 -08	11	270.00	11	270.00	0	0	11	270.00
		2008 -09	70	1,141.66	70	1,141.66	2	11.00	68	1,130.66
		2009 -10	89	1,452.84	89	1,452.84	1	11.00	88	1,441.84
13.	Science And Technology	2007 -08	30	515.53	04	97.75	04	97.75	-	-
		2008 -09	32	568.50	20	392.60	19	368.03	01	24.57
		2009 -10	33	2,745.93	33	2,745.93	32	2,720.93	01	25.00
14.	Environment	2007 -08	06	79.15	02	6.50	02	6.50	-	-
		2008 -09	07	50.00	06	49.50	03	18.08	03	31.42
		2009 -10	10	117.00	10	117.00	07	49.00	03	68.00
15.	Animal Husbandry	2009 -10	07	796.27	07	796.27	07	796.27	-	-
16.	Fisheries	2005 -06	54	352.59	02	4.15	02	4.15	-	-
		2007 -08	42	220.62	07	33.77	01	3.38	06	30.39
		2008 -09	36	236.25	18	72.73	18	72.73	-	-
		2009 -10	85	323.35	85	323.35	38	149.75	47	173.60
17.	Renewable Energy	1993 -94			01	1.99	-	-	01	1.99
		2004 -05	12	108.79	01	11.70	Partly	6.26	01	5.44
		2005 -06	25	397.56	01	0.74	-	-	01	0.74
		2006 -07	22	391.99	05	112.79	04	104.89	01	7.90
		2007 -08	17	817.99	03	73.72	02	21.72	01	52.00
		2008 -09	17	782.50	10	272.68	02	112.70	08	159.98
		2009 -10	10	490.72	10	490.72	03	64.25	07	426.47
18.	Industries	2000 -01	-	-	01	0.14	-	-	01	0.14
		2005 -06	10	1,613.24	5	1,041.71	-	-	5	1,041.71
		2006 -07	26	12,409.40	11	1,077.91	-	-	11	1,077.91
		2007 -08	27	1,777.50	15	1,254.20	05	646.54	10	607.66
		2008 -09	23	2,652.26	14	2,023.07	02	157.95	12	1,865.12
		2009 -10	29	1,784.76	29	1,784.76	10	758.40	19	1,026.36
19.	Civil Aviation	2009 -10	03	22.00	03	22.00	-	-	03	22.00
20.	Council of Ministers	2009 -10	02	9.00	02	9.00	-	-	02	9.00
21.	Labour & Employment	2009 -10	03	861.00	03	861.00	-	-	03	861.00
22.	Co-operation	2009 -10	05	180.00	05	180.00	-	-	05	180.00
Total			14,394	9,98,449.60	4,333	5,38,377.72	590	67,845.64	3,743	4,70,532.08

Appendix 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received (Reference : Paragraph 3.2; Page 58)

(₹ in lakh)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	Municipal Corporation, Ambala	2002-03	26.43
		2005-06	239.80
		2007-08	56.85
		2008-09	901.03
		2009-10	1,042.66
		2010-11	1,915.94
2.	Municipal Committee, Naraingarh	2009-10	174.96
		2010-11	38.65
3.	Municipal Committee, Kaithal	2007-08	72.78
		2009-10	392.60
		2010-11	268.16
4.	Municipal Committee, Pundri	2009-10	118.25
		2010-11	92.38
5.	Municipal Committee, Cheeka	2003-04	158.28
		2004-05	81.00
		2009-10	153.32
		2010-11	75.39
6.	Municipal Committee, Kalayat	2006-07	47.05
		2009-10	173.26
		2010-11	35.91
7.	Municipal Corporation, Yamunanagar	2007-08	1,841.67
		2008-09	37.00
		2009-10	392.09
		2010-11	770.61
8.	Municipal Committee, Jagadhari	2004-05	33.46
		2005-06	54.92
		2007-08	37.10
		2009-10	424.22
9.	Municipal Committee, Thanesar	2003-04	31.01
		2004-05	163.32
		2005-06	89.72
		2006-07	51.00
		2007-08	29.33
		2009-10	220.09
10.	Municipal Committee, Shahbad	2009-10	234.78
		2010-11	219.21
11.	Municipal Committee, Ladwa	2000-01	45.16
		2009-10	114.84
		2010-11	131.25
12.	Municipal Committee, Pehowa	2009-10	125.04
		2010-11	72.22
13.	Municipal Committee, Kurukshetra	1998-99	33.75
		2005-06	133.48
		2006-07	180.00
		2007-08	375.00
		2008-09	200.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
14.	Municipal Corporation, Karnal	1982-83 1988-89 2009-10 2010-11	7.00 32.61 606.46 583.87
15.	Municipal Committee, Tarori	2009-10 2010-11	198.18 47.73
16.	Municipal Committee, Nilokheri	2009-10 2010-11	188.93 35.26
17.	Municipal Committee, Gharaunda	2009-10 2010-11	244.85 62.15
18.	Municipal Committee, Assandh	1999-2000 2003-04 2004-05 2009-10 2010-11	120.00 74.54 44.06 372.46 49.19
19.	Municipal Committee, Indri	2003-04 2005-06 2006-07 2009-10 2010-11	74.01 54.21 46.51 139.58 35.22
20.	Municipal Committee, Nissing	2009-10 2010-11	30.87 36.15
21.	Municipal Corporation, Panipat	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11	78.09 57.06 238.95 50.23 145.86 51.00 574.20 562.20
22.	Municipal Committee, Smalkha	2009-10 2010-11	172.68 64.53
23.	Municipal Corporation, Rohtak	2004-05 2007-08 2008-09 2009-10 2010-11	140.58 1,215.88 1,166.54 3,444.86 1,588.30
24.	Municipal Committee, Meham	2009-10 2010-11	129.23 42.54
25.	Municipal Committee, Kalanaur	1999-2000 2009-10 2010-11	40.00 276.86 38.09
26.	Municipal Committee, Sampla	2009-10 2010-11	100.71 144.20
27.	Municipal Council, Panchkula	2001-02 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11	116.06 160.54 27.04 51.61 27.00 359.08 459.50

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
28.	Municipal Committee, Kalka	2006-07	25.06
		2009-10	154.04
		2010-11	30.33
29.	Municipal Committee, Pinjore	2003-04	34.60
		2006-07	73.93
		2009-10	148.09
		2010-11	29.23
30.	Municipal Committee, Sonipat	2007-08	178.73
		2008-09	41.00
		2009-10	382.04
		2010-11	514.22
31.	Municipal Committee, Gannaur	2002-03	41.16
		2006-07	40.00
		2009-10	161.77
		2010-11	118.96
32.	Municipal Committee, Gohana	2005-06	69.99
		2006-07	116.98
		2009-10	311.03
		2010-11	250.46
33.	Municipal Committee, Kharkhoda	1998-99	50.00
		2005-06	46.41
		2009-10	178.25
		2010-11	44.27
34.	Municipal Committee, Jhajjar	2008-09	121.40
		2009-10	266.91
		2010-11	93.72
35.	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
		2008-09	1,171.40
		2009-10	517.13
2010-11	579.11		
36.	Municipal Committee, Beri	2009-10	286.20
		2010-11	34.78
37.	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
		2008-09	16,395.00
2009-10	2,170.75		
2010-11	10,708.06		

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
38.	Municipal Committee, Palwal	2007-08	60.19
		2009-10	617.50
		2010-11	199.66
39.	Municipal Committee, Hodal	2006-07	40.00
		2009-10	240.45
		2010-11	86.10
40.	Municipal Committee, Hathin	2009-10	120.75
		2010-11	28.75
41.	Municipal Committee, Gurgaon	2006-07	38.72
		2007-08	173.69
		2008-09	39.00
		2009-10	413.45
		2010-11	522.62
42.	Municipal Committee, Sohna	2009-10	233.77
		2010-11	63.71
43.	Municipal Committee, Haily Mandi	2009-10	164.93
		2010-11	38.06
44.	Municipal Committee, Pataudi	2009-10	133.23
		2010-11	39.39
45.	Municipal Committee, Farukh Nagar	2009-10	147.90
		2010-11	22.41
46.	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
		2009-10	458.43
		2010-11	182.91
47.	Municipal Committee, Bawal	2006-07	40.00
		2009-10	152.13
		2010-11	27.04
48.	Municipal Committee, Dharuhera	2008-09	47.40
		2009-10	59.67
		2010-11	51.00
49.	Municipal Committee, Ferozpur Jhirka	2009-10	246.56
		2010-11	39.19
50.	Municipal Committee, Nuh	2006-07	40.00
		2009-10	195.03
		2010-11	25.21
51.	Municipal Committee, Taoru	1999-2000	40.00
		2005-06	59.95
		2009-10	201.62
		2010-11	36.81
52.	Municipal Committee, Punhana	2009-10	92.57
		2010-11	49.22

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
53.	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
		2009-10	314.78
		2010-11	135.75
54.	Municipal Committee, Mohindergarh	2005-06	61.26
		2007-08	48.77
		2009-10	214.08
		2010-11	72.65
55.	Municipal Committee, Kanina	2009-10	97.32
		2010-11	23.62
56.	Municipal Committee, Ateli Mandi	2009-10	60.28
		2010-11	15.15
57.	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
		2007-08	48.45
		2009-10	562.44
2010-11	1,299.76		
58.	Municipal Committee, Charkhi Dadri (Bhiwani)	1995-96	33.33
		1999-2000	50.00
		2009-10	292.51
		2010-11	590.53
59.	Municipal Committee, Siwani	2009-10	194.70
		2010-11	35.17
60.	Municipal Committee, Bawani Khera	1998-99	32.03
		1999-2000	40.00
		2009-10	198.25
		2010-11	39.19
61.	Municipal Committee, Tosham	1999-2000	28.40
62.	Municipal Committee, Loharu	2009-10	237.05
		2010-11	29.71
63.	Municipal Corporation, Hisar	2008-09	200.00
		2009-10	739.17
		2010-11	571.24
64.	Municipal Committee, Hansi	2006-07	51.17
		2009-10	274.66
		2010-11	313.87
65.	Municipal Committee, Barwala	2009-10	419.12
		2010-11	79.79
66.	Municipal Committee, Narnaund	2009-10	209.15
		2010-11	78.45

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
67.	Municipal Committee, Fatehabad	2000-01	50.23
		2002-03	40.16
		2004-05	89.71
		2006-07	33.33
		2009-10	147.05
		2010-11	138.30
68.	Municipal Committee, Tohana	2009-10	448.82
		2010-11	275.95
69.	Municipal Committee, Ratia	2009-10	285.98
		2010-11	60.36
70.	Municipal Committee, Sirsa	2006-07	30.85
		2007-08	58.87
		2009-10	452.09
		2010-11	744.98
71.	Municipal Committee, Dabwali	2002-03	140.23
		2003-04	158.58
		2007-08	69.71
		2009-10	351.52
		2010-11	122.31
72.	Municipal Committee, Rania	2009-10	261.13
		2010-11	46.16
73.	Municipal Committee, Kalanwali	2009-10	292.03
		2010-11	49.35
74.	Municipal Committee, Ellenabad	2000-01	43.10
		2009-10	301.38
		2010-11	73.42
75.	Municipal Committee, Jind	2002-03	57.39
		2003-04	25.01
		2004-05	41.85
		2005-06	133.74
		2006-07	26.35
		2007-08	102.82
		2009-10	328.22
		2010-11	320.28
76.	Municipal Committee, Narwana	2000-01	60.58
		2007-08	43.41
		2009-10	224.03
		2010-11	114.70
77.	Municipal Committee, Safidon	2009-10	138.68
		2010-11	57.51
78.	Municipal Committee, Uchana	1999-2000	30.00
		2006-07	46.22
		2009-10	101.77
		2010-11	30.78
79.	Municipal Committee, Julana	2009-10	173.26
		2010-11	35.27
80.	Shri Bhuteshwar Temple Tirath, Jind	1994-95	25.29
81.	Aravali Vikas Sangathan, Gurgaon	1995-96	100.00
82.	Software Technology Park of India, New Delhi	2002-03	250.00

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
83.	Haryana Slum Clearance Board, Chandigarh	1998-99	700.48
84.	District Council for Child Welfare, Rewari	1999-2000	38.75
85.	Fish Farm Development Agency, Gurgaon	2000-01	45.85
86.	Charitable Endowment, Haryana, Manimajara	2001-02 2002-03	478.00 478.00
87.	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
88.	Haryana Energy Development Agency, Chandigarh	2001-02 2002-03 2003-04 2004-05	67.30 41.50 384.37 25.00
89.	Board of Trustees (SOS) Children's Villages Bal Gram Rai at Chandigarh	2003-04	240.00
90.	Saket Hospital, Panchkula	2004-05 2008-09	50.00 30.00
91.	Director, Haryana Institute of Rural Development, Nilokheri	2004-05	40.00
92.	Fish Farm Development Agency, Hisar	2005-06	42.54
93.	Haryana State Council of Science and Technology	2005-06	170.00
94.	Blood Transfusion Council, Panchkula	2005-06	150.00
95.	Non-Conventional Energy Sources, Haryana, Chandigarh	2006-07 2008-09 2009-10	49.89 600.26 490.72
96.	Director of Electronics, Haryana, Chandigarh	2006-07	378.00
97.	RITES India Ltd	2009-10	1,750.00
Private Aided Colleges			
98.	S.L.D.A.V. College of Education, Ambala City	2009-10 2010-11	68.40 84.20
99.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10 2010-11	66.58 61.35 105.29 180.78
100.	Arya Girls College, Ambala Cantt	2009-10 2010-11	116.20 221.16
101.	S.A. Jain College, Ambala City.	2009-10 2010-11	338.50 344.58
102.	Guru Nanak Khalsa College, Yamunanagar	2009-10 2010-11	535.53 531.96
103.	Guru Nanak Girls College, Yamunanagar	2009-10 2010-11	455.80 508.83
104.	DAV College, Sudhaura(YNR)	2009-10 2010-11	100.42 108.71

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
105.	Maharaja Aggarsein College, Jagadhri	2003-04	49.13
		2004-05	41.68
		2005-06	44.55
		2006-07	53.10
		2007-08	52.89
		2008-09	59.70
		2009-10	70.24
		2010-11	93.58
106.	B.L.J. Suiwala College, Tosham (Bhiwani)	2010-11	127.78
107.	DAV Centenary College, Faridabad	2010-11	307.72
108.	Saraswati Mahila Mahavidyala, Palwal	2010-11	188.38
109.	SD Mahila Mahavidyalya, Hansi (Hisar)	2010-11	142.33
110.	CR College of Education, Hisar	2009-10	67.45
		2010-11	109.53
111.	DAV College, Pundri (Kaithal)	2010-11	158.44
112.	Bhagwan Parshu Ram College, Kurukshetra	2008-09	86.65
		2009-10	164.28
		2010-11	278.41
113.	CR College of Education, Rohtak	2009-10	85.75
		2010-11	132.93
114.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2010-11	142.60
115.	M.A College for Women, Jhajjar	2007-08	67.35
		2008-09	77.67
		2009-10	156.34
		2010-11	172.90
116.	TR College of Education, Sonapat	2007-08	34.41
		2008-09	41.45
		2009-10	60.13
		2010-11	98.71
117.	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2008-09	89.80
		2009-10	154.41
		2010-11	181.52
118.	Vaish College of Education, Rohtak	2007-08	25.06
		2008-09	31.85
		2009-10	51.18
		2010-11	87.72
119.	Dr. Ganesh Dass DAV College of Education, Karnal	2009-10	49.01
		2010-11	53.98
120.	Vaish Girls College, Samalkha (Panipat)	2006-07	28.45
		2007-08	38.32
		2008-09	39.60
		2009-10	67.61
		2010-11	81.16
121.	Kanya Mahavidyalaya, Kharkhoda (Sonipat)	2009-10	68.80
		2010-11	112.62
122.	GB College of Education, Rohtak	2009-10	52.04
		2010-11	69.09

Appendix 3.2

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
123.	Dayal Singh College, Karnal	2009-10 2010-11	409.25 498.11
124.	C. R. Kisan College, Jind	2009-10 2010-11	236.47 197.27
125.	Hindu Kanya Mahavidyalya, Jind	2009-10 2010-11	200.00 212.01
126.	I.B. College, Panipat	2009-10 2010-11	255.30 416.50
127.	D. N. Mahila Mahavidyalya, Kurukshetra	2009-10 2010-11	209.55 305.77
128.	M.N. College, Shahbad	2009-10 2010-11	161.05 157.90
129.	Arya Kanya Mahavidyalya, Shahbad	2009-10 2010-11	186.65 261.63
130.	R.K.S.D. College, Kaithal	2009-10 2010-11	418.57 481.70
131.	CIS Kanya Mahavidyalya, Dhand Dadwan	2009-10 2010-11	139.69 195.64
132.	C.M.K. National Girls College, Sirsa.	2010-11	257.26
133.	M. P. College for Girls, Dabwali	2010-11	161.89
134.	D. N. College, Hisar	2009-10 2010-11	502.40 552.19
135.	F.C. College for Women, Hisar	2009-10 2010-11	281.53 322.53
136.	CRA College. Sonapat	2009-10 2010-11	227.94 237.59
137.	Hindu College, Sonapat	2010-11	559.84
138.	Hindu Girls College, Sonapat	2009-10 2010-11	526.03 482.36
139.	APJ Sraswati Kanya Mahavidyalya, Charkhi Dadri	2009-10 2010-11	90.75 144.63
140.	MLRS College of Education, Charkhi Dadri	2009-10 2010-11	76.08 97.86
141.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2009-10 2010-11	78.83 117.67
142.	K.L. Mehta D.N. College, for Women, Faridabad	2009-10 2010-11	232.16 342.69
143.	K.L.P. College, Rewari	2009-10 2010-11	425.93 359.29
144.	R.D.S. Public Girls College, Rewari	2009-10 2010-11	131.90 229.20
145.	S.P. College of Education, Rewari	2009-10 2010-11	47.97 76.93
146.	R.B. S. College of Education, Rewari	2009-10 2010-11	26.99 35.06
147.	All India Jat Heroes Memorial College, Rohtak	2009-10 2010-11	581.55 672.91
148.	G.B. Degree College, Rohtak	2009-10 2010-11	83.09 104.20

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
149.	L.N. Hindu College, Rohtak	2009-10 2010-11	216.74 218.58
150.	GMN College, Ambala Cantt.	2010-11	373.44
151.	SD College, Ambala Cantt.	2010-11	541.52
152.	DAV College, Ambala City	2010-11	405.76
153.	MDSO College for Girls, Ambala City	2010-11	202.69
154.	SMS Lubana Khalsa Girls College, Barara	2009-10 2010-11	134.05 160.65
155.	DAV College, Naneola	2010-11	112.58
156.	DAV College, Karnal	2010-11	210.39
157.	KVA DAV College for Women, Karnal	2010-11	289.36
158.	Guru Nanak Khalsa College, Karnal	2010-11	177.92
159.	SD College, Panipat	2010-11	441.40
160.	Gandhi Adrash College, Smalkha	2010-11	85.98
161.	SD Mahila Mahavidyalya, Narwana	2010-11	112.28
162.	MLN College, Yamuna Nagar	2010-11	555.77
163.	DAV College for Girls, Yamuna Nagar	2010-11	369.85
164.	Hindu Girls College, Jagadhari	2010-11	324.59
165.	MLN College, Radaur	2010-11	138.21
166.	IG National College, Ladwa	2010-11	275.16
167.	DAV College, Pehowa	2010-11	252.96
168.	IG Mahavidyalya, Kaithal	2010-11	110.12
169.	BAR Janta College, Kaul	2010-11	178.64
170.	DAV College, Cheeka	2010-11	172.63
171.	MM College, Fatehabad	2010-11	282.64
172.	BSK College of Education, Mandi Dabawali (Sirsa)	2010-11	53.71
173.	CRM Jat College, Hisar	2010-11	510.71
174.	Hindu Girls College, Sonapat	2010-11	138.94
175.	TR Girls College, Sonapat	2010-11	133.75
176.	Gita Vidya Mandir KMV, Sonapat	2010-11	469.00
177.	Vaish College, Bhiwani	2010-11	428.85
178.	Adrash Mahila Mahavidyalya, Bhiwani	2010-11	374.31
179.	KM College of Education, Bhiwani	2010-11	88.25
180.	JVM GRR College, Charkhi Dadri	2010-11	344.82
181.	Mahila MahaVidyalya, Jhojhu Kalan	2010-11	30.45
182.	YM Degree College, Nuh	2010-11	118.02
183.	NBGS Memorial College, Sohna	2010-11	186.80
184.	RSL College of Education, Sidhrawali	2010-11	95.25
185.	GGSD College, Palwal	2010-11	387.34
186.	Aggarwal College, Ballabgarh	2010-11	405.77
187.	DAV Girls College, Kosli	2010-11	35.04
188.	Vaish College, Rohtak	2010-11	317.14
189.	Vaish Girls College, Rohtak	2010-11	334.40
190.	SJK College, Kalannaur	2010-11	219.11

Appendix

3.3

Statement showing the details of rendering of account to CAG and submission of Audit Report to State Legislature by the autonomous bodies (Reference : Paragraph 3.3; Page 59)

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 2010-11	Six years
2.	Haryana Labour Welfare Board, Chandigarh	2008-09 to 2012-13	2008-09	2006-07	2006-07	2010-11	Two year
3.	Haryana Urban Development Authority, Panchkula	2007-08 to 2011-12	2008-09	2009-10	2006-07	2010-11	One year
4.	Haryana Housing Board, Panchkula	2004-05 to 2008-09	2008-09	2007-08	2007-08		Further entrustment not received
5.	Haryana State Agricultural Marketing Board, Panchkula	2005-06 to 2009-10	2008-09	2007-08	2004-05	2010-11	One year
6.	Haryana Urdu Academy, Panchkula	1996-97 to 2005-06	1996-97 to 2005-06	-	Not required to be laid down	-	Audit is being conducted U/S 14 (I) from 2006-07
7.	Haryana Wakf Board, Ambala Cantt	2008-09 to 2012-13	2008-09	2008-09	Not required to be laid down	2009-10 to 2010-11	Two year
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 to 2010-11	Five years
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	-	-	-	1996-97 to 2010-11	14 years
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	-	-	-	1996-97 to 2010-11	14 years
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	-	-	-	1996-97 to 2010-11	14 years
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	-	-	-	1996-97 to 2010-11	14 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2010-11	14 years
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2006-07	2006-07	-	2007-08 to 2010-11	Three years
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	-	-	-	1996-97 to 2010-11	14 years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	-	-	-	1996-97 to 2010-11	14 years
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	-	-	-	1996-97 to 2010-11	14 years
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	-	-	-	1996-97 to 2010-11	14 years
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	-	-	-	1996-97 to 2010-11	14 years

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts
20.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	-	-	-	1996-97 to 2010-11	14 years
21.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Hisar	-do-	2006-07	2006-07	-	2007-08 to 2010-11	Three year
22.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Narnaul	-do-	2009-10	2009-10	-	2007-08 to 2010-11	Three year
23.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Sirsa	-do-	2006-07	2006-07	-	2007-0 to 2009-10 2010-11	Three year
24.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Ambala	-do-	2007-08		-	2008-09 to 2010-11	Three year
25.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Jind	-do-	2007-08		-	2008-09 to 2010-11	Three year
26.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2010-11	Three year
27.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2010-11	Three years
28.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	-do-	2008-09	-	-	2009-10 to 2010-11	Two years
29.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2010-11	Two years

Appendix 3.4

Statement showing the position of finalisation of accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings (Reference : Paragraph 3.4; Page 60)

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 ²	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	2009-10	2,792.88	Reasons for delay has not been intimated
5.	Transport	Haryana Roadways	2005-06	402.67	Reasons for delay has not been intimated
Total				3,223.28	

* Information awaited from the department.

2 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 30 June 2011 (Reference : Paragraph 3.5; Page 60)

(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	-	3 (7.04)	-	3 (3.22)	-	-	6 (10.26)
2	Education	2 (0.92)	8 (4.62)	9 (8.54)	2 (1.12)	2 (0.93)	5 (2.13)	28 (18.26)
3	Fisheries	-	1 (8.06)	-	-	-	-	1 (8.06)
4	Public Relations	2 (4.29)	1 (0.08)	-	-	-	-	3 (4.37)
5	Forest	-	1 (0.15)	8 (11.55)	1 (0.55)	6 (1.12)	1 (0.15)	17 (13.52)
6	Labour and Employment	-	-	-	-	-	-	-
7	Medical	-	4 (2.04)	-	1 (1.50)	2 (11.92)	-	7 (15.46)
8	Technical Education	2 (0.85)	12 (35.11)	1 (0.93)	1 (0.19)	-	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	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	7 (1.13)	8 (0.94)	47 (11.05)
16	Public Works (B&R)	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
17	Public Health Engineering	8 (17.03)	5 (3.54)	-	-	1 (0.00)	-	14 (20.57)
Total		29 (29.58)	49 (77.99)	24 (24.67)	16 (6.95)	20 (15.7)	15 (3.25)	153 (158.14)

Say ₹ 1.58 crore

Appendix 3.6

Department/category wise details in respect of cases of losses to Government due to theft, misappropriation/loss of Government material (Reference : Paragraph 3.5; Page 60)

(₹ 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	2	4.29	1	0.08	3	4.37
Forest	3	4.70	14	8.82	17	13.52
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	36	10.50	11	0.55	47	11.05
Public Works (B&R)*	2	-	-	-	2	0.00
Public Health Engineering	11	8.78	3	11.79	14	20.57
Total	99	79.31	54	78.83	153	158.14

Say ₹ 1.58 crore

* Amount of loss was not determined (August 2011).

Glossary of Abbreviations

Abbreviation	Full Form
A&E	Accounts and Entitlement
AC	Abstract Contingency
AE	Aggregate Expenditure
AIA	All India Average
AP	Approved Plan
APDRP	Accelerated Power Development and Reform Programme
ARBP	Accelerated Irrigation Benefits Programme
ARWSP	Accelerated Rural Water Supply Scheme
BE	Budget Estimates
BRGF	Backward Region Grant Fund
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
CO	Capital Outlay
DCC	Detailed Countersigned Contingency
DCRF	Debt Consolidation and Relief Facility
DDP	Desert Development Programme
DE	Development Expenditure
DHBVNL	Dakshin Haryana Bijli Vitran Nigam Limited
DRDA	District Rural Development Agency
EAP	Externally Aided Projects
EDUSAT	Education through Satellite
FCP	Fiscal Correction Path
FRBM	Fiscal Responsibility and Budget Management Act, 2005
GOI	Government of India
GSDP	Gross State Domestic Product
HARTRON	Haryana State Electronics Development Corporation
HPGCL	Haryana Power Generation Corporation Limited
HSAMB	Haryana State Agricultural Marketing Board
HSIIDC	Haryana State Industrial and Infrastructure Development Corporation
HUDA	Haryana Urban Development Authority
HVPNL	Haryana Vidhyut Parsaran Nigam Limited
IAY	Indira Awas Yojana
IP	Interest Payment
IWDP	Integrated Wasteland Development Programme
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KGBV	Kasturba Gandhi Bal Vidhyalya
MIS	Micro Irrigation Scheme
MOU	Memorandum of Understanding
MPLAD	Members of Parliament Local Area Development Schemes

Abbreviation	Full Form
MTFPS	Medium Term Fiscal Policy Statement
NABARD	National Bank for Agricultural and Rural Development
NCRPB	National Capital Region Planning Board
NFSM	National Food Security Mission
NGO	Non-Government Organisation
NHM	National Horticulture Mission
NPEGEL	National Programme for Education of Girls at Elementary Level
NPRE	Non-Plan Revenue Expenditure
NPRR	Non-Plan Revenue Receipts
NREGA	National Rural Employment Guarantee Act
NRHM	National Rural Health Mission
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PAG	Principal Accountant General
PCCE	Per Capita Capital Expenditure
PCDE	Per Capita Development Expenditure
PCSSE	Per Capita Social Sector Expenditure
PDA	Personal Deposit Accounts
PGIMS	Post Graduate Institute of Medical Sciences, Rohtak
PMGSY	Pradhan Mantri Gram Sarak Yojana
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PSU	Public Sector Undertaking
RBI	Reserve Bank of India
RE	Revised Estimates
RGGVY	Rajiv Gandhi Grameen Vidyuti Karan Yojana
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SGRY	Sampoorna Gramin Rojgar Yojna
SGSY	Swaranjayanti Gram Swarajgar Yojana
SLMA	State Literacy Mission Authority
SLS	Shiksha Lok Society
SSA	Sarva Shiksha Abhiyan
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Twelfth Finance Commission
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
UTKARSH	Use of Technology for Knowledge Advancement and Reorientation of Studies in Haryana
VAT	Value Added Tax