



GOVERNMENT OF HARYANA

FINANCE ACCOUNTS

Volume I

2011-2012



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2011-2012

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Haryana for the year ending 31st March, 2012 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Haryana for the year 2011-12.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Haryana being presented separately for the year ended 31st March, 2012.



(VINOD RAI)

Comptroller and Auditor General of India

**The
New Delhi**

14 Sep. 2012

GUIDE TO THE FINANCE ACCOUNTS

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

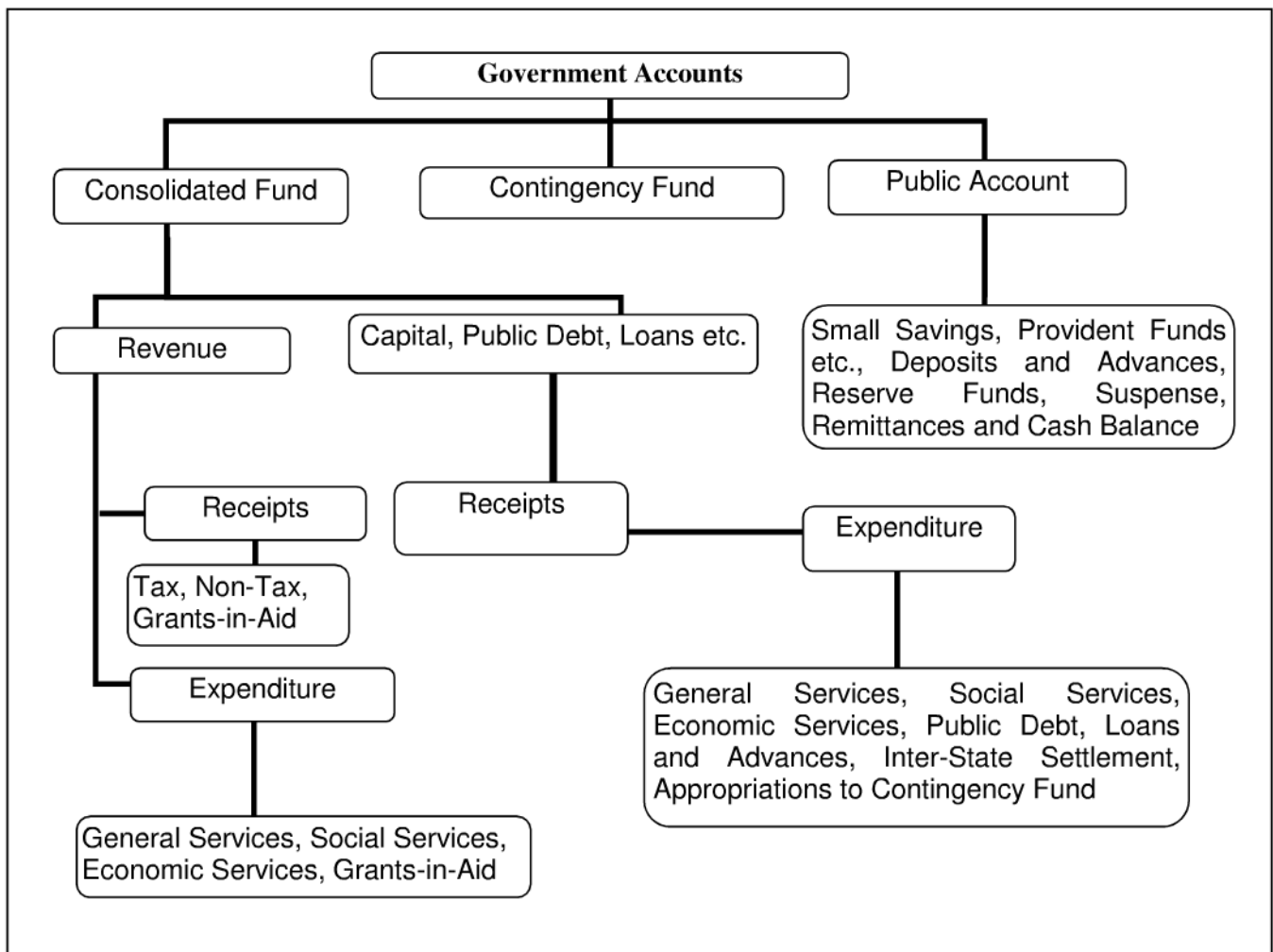
1. The Accounts of the Government are kept in three parts:

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

Part II- The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

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

A.1.1 Pictorial representation of Structure of Government Accounts



2. DIVISIONS, SECTIONS, SECTORS etc.

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

B. WHAT DO THE STATEMENTS CONTAIN

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

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

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

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

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

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

Volume II comprises three parts.

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

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

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

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

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

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

Part III Volume-II contains Appendices on Salaries, Subsidies, Grants-in-aid scheme wise and Institution wise, details of Externally Aided Projects, Scheme wise expenditure in respect of Major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in Volume I or II. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

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

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

D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS:

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

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

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets*	Reference (Sr. No)		As on 31 st March 2012	As on 31 st March 2011
	Notes to Accounts	Statement		
Cash		18	21,61.75	3,76.84
(i) Cash in Treasuries and Local Remittances	6		0.54	0.54
(ii) Departmental Balances		18	2.72	13.93
(iii) Permanent Imprest		18	0.11	0.11
(iv) Investments of Cash Balance		18	3,70.74	6,83.53
(v) Deposits with Reserve Bank of India	6	18	-50.00	-17,76.40
(vi) Investments from Earmarked Funds		19	18,37.64	14,55.13
Capital Expenditure		13	3,87,73.15	3,34,10.05
(i) Investments in shares of Companies, Corporations etc.		14	69,81.91	63,76.98
(ii) Other Capital Expenditure		13	3,17,91.24	2,70,33.07
Contingency Fund (unrecouped)			..	..
Loans and Advances		16	33,15.88	29,82.93
Advances with departmental officers		18	0.86	0.88
Suspense and Miscellaneous Balances^[1]	8	18	..	45.25
Remittance Balances	8	18	..	..
Cumulative excess of expenditure over receipts^[2]		17	1,25,93.52	1,11,36.22
Total			5,68,45.16	4,79,52.17

* The figures of assets and liabilities are cumulative figures. Please also see note 1(ii) in the section 'Notes to Accounts'.

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

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

1. STATEMENT OF FINANCIAL POSITION-*concl'd.*

Liabilities	Reference (Sr. No)		As on 31 st March 2012	As on 31 st March 2011
	Notes to Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6, 15	3,93,42.84	3,24,85.98
(ii) Loans and Advances from Central Government		6, 15	20,53.27	21,80.43
Non-Plan Loans			25.50	27.70
Loans for State Plan Schemes			19,93.83	21,14.90
Loans for Central Plan Schemes			9.56	11.47
Loans for Centrally Sponsored Plan Schemes			24.38	26.36
Other loans			..	..
Contingency Fund (balance)		18	2,00.00	2,00.00
Liabilities on Public Account		18		
(i) Small Savings, Provident Funds, etc.			89,37.68	82,19.16
(ii) Deposits			38,91.57	30,65.03
(iii) Reserve Funds			21,52.24	17,86.37
(iv) Suspense and Miscellaneous Balances	8		37.48	..
(v) Remittance Balances	8		2,30.08	15.20
Cumulative excess of receipts over expenditure			..	..
Total			5,68,45.16	4,79,52.17

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2011-12	2010-11		2011-12	2010-11
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	3,05,57.59	2,55,63.67	Revenue Expenditure	3,20,14.89	2,83,10.19
Tax Revenue (raised by the State)	2,03,99.46	1,67,90.37	Salaries ^[1]	98,79.25	96,71.66
Non-tax Revenue	47,21.65	34,20.93	Subsidies ^[1]	38,52.91	32,84.97
Interest receipts	8,64.96	6,89.34	Grant-in-aid ^[2]	43,13.01	29,54.58
Others	38,56.69	27,31.59	General Services	77,94.95	69,50.79
Share of Union Taxes/Duties	26,81.55	23,01.75	Interest Payment and service of debt	41,51.70	34,24.24
Grants from Central Government	27,54.93	30,50.62	Pension	32,04.16	30,94.27
			Others	4,39.09	4,32.28
			Social Services	45,08.60	38,40.76
			Economic Services	15,66.75	15,26.19
			Compensation and assignment of Local Bodies and Panchayati Raj Institutions	99.42	81.24
Revenue Deficit	14,57.30	27,46.52	Revenue Surplus	..	..

[1] Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2).

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-*contd.*

(₹ in crore)

Receipts			Disbursements		
	2011-12	2010-11		2011-12	2010-11
Part-I Consolidated Fund					
Section-B: Capital					
Capital Receipts	9.24	8.00	Capital Expenditure	53,72.34	40,31.10
			General Services	2,35.32	1,98.94
			Social Services	13,67.41	12,29.71
			Economic Services	37,69.61(a)	26,02.45
Recoveries of Loans and Advances	2,94.12	2,33.05	Loans and Advances disbursed	627.06	7,21.87
			General Services	..	..
			Social Services	..	2,46.82
			Economic Services	3,58.51	2,86.45
			Loans to Government Servants	2,68.55	1,88.60
Public Debt Receipts	1,17,41.10	1,05,13.21	Repayment of Public Debt	50,11.41(b)	46,41.56
Internal Debt (Market loans etc.)	1,16,43.38	1,02,04.94	Internal Debt (Market loans etc.)	47,86.52	45,17.00
Loans from Government of India	97.72	3,08.27	Loans from Government of India	2,24.89	1,24.56
			Appropriation to Contingency Fund	..	1,90.00
Total Receipts Consolidated Fund	4,26,02.05	3,63,17.93	Total Expenditure Consolidated Fund	4,30,25.70	3,78,94.72
Deficit in Consolidated Fund	4,23.65	15,76.79	Surplus in Consolidated Fund	..	..

(a) Includes ₹ 75.79 crore on account of Salary.

(b) Includes ₹ 96.67 crores as debt relief given by Department of Expenditure, Ministry of Finance, Government of India on repayment of consolidated Loans.

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

(₹ in crore)

Receipts			Disbursements		
	2011-12	2010-11		2011-12	2010-11
Part-II Contingency Fund					
Contingency Fund	1,67.52	1,92.83	Contingency Fund	1,67.52	2.83
Part-III Public Account^[3]					
Small Savings , Provident Funds etc.	21,98.62	19,64.13	Small Savings , Provident Funds etc.	14,80.09	12,16.32
Reserves and Sinking Funds	4,42.62	5,40.00	Reserves and Sinking Funds	4,59.26	5,31.08
Deposits	1,01,15.38	82,66.76	Deposits	92,88.84	79,50.11
Advances	56.48	83.38	Advances	56.47	83.37
Suspense and Miscellaneous	2,65,86.66	3,34,88.29	Suspense and Miscellaneous ^[4]	2,61,79.93	3,41,24.16
Remittances	56,57.68	53,60.62	Remittances	54,42.80	50,55.54
Total Receipts Public Account	4,50,57.44	4,97,03.18	Total Disbursements Public Account	4,29,07.39	4,89,60.58
Deficit in Public Account	..	..	Surplus in Public Account	21,50.05	7,42.60
Opening Cash Balance	-17,75.86	-11,31.66	Closing Cash Balance	-49.46	-17,75.86
Increase in Cash Balance	17,26.40	..	Decrease in Cash Balance	..	6,44.20

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

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

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND
I-TAX AND NON-TAX REVENUE

(₹ in crore)

Description		Actuals	
		2011-12	2010-11
A.	Tax Revenue	2,30,81.01	1,90,92.12
A.1	Own Tax Revenue	2,03,99.46	1,67,90.37
	Land Revenue	10.95	10.02
	Stamps and Registration fees	27,93.00	23,19.29
	State Excise	28,31.89	23,65.81
	Sales Tax	1,33,83.69	1,10,82.01
	Taxes on goods and passengers	4,29.32	3,87.14
	Taxes on Vehicles	7,40.15	4,57.36
	Others	2,10.46	1,68.74
A.2	Share of net proceeds of Taxes	26,81.55	23,01.75
	Corporation Tax	10,55.55	8,99.72
	Taxes on Income other than Corporation Tax	5,36.17	4,75.45
	Taxes on Wealth	4.07	1.85
	Customs	4,64.96	4,02.51
	Union Excise Duties	3,00.88	2,92.81
	Service Tax	3,19.92	2,29.41
	Other Taxes and Duties on Commodities and Services	..	..
	Others	..	..
	Total A	2,30,81.01	1,90,92.12
B	Non-tax Revenue		
	Road Transport	8,52.96	7,61.73
	Interest Receipts	8,64.96(a)	6,89.34
	Education, Sports, Art and Culture	2,95.72	2,70.37
	Non-Ferrous Mining and Metallurgical Industries	75.53	82.59
	Major Irrigation	5,75.72	2,01.17
	Urban Development	10,39.35	9,74.54
	Other Administrative Services	99.95	1,15.63
	Miscellaneous General services	1,28.49	-9.75
	Forestry and Wild Life	39.12	44.32
	Police	62.64	61.53
	Medical and Public Health	54.79	47.06
	Water Supply and Sanitation	42.96	40.03
	Others	5,89.46	1,42.38
	Total B	47,21.65	34,20.94

(a) Includes ₹ 4,13.94 as book adjustment of interest.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND-*contd.*
II-GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

Description		Actuals	
		2011-12	2010-11
C	Grants		
C.1	Non Plan Grants	12,46.51	17,65.98
	Grants under the proviso to Article 275 (1) of the Constitution	1,54.50	4,44.95
	Grants towards contribution to State Disaster Response Fund	5.00	77.34
	Other Grants	10,87.01	12,43.69
C.2	Grants for State Plan Schemes	6,74.54	7,49.74
	Block Grants	4,89.78	3,56.07
	Grants under the provision to Article 275 (1) of the Constitution	..	..
	Grant for Central Road Fund	64.99	50.57
	Other Grants	1,19.77	3,43.10
C.3	Grants for Central Plan Schemes	50.79	87.79
C.4	Grants for Centrally Sponsored Plan Schemes	7,83.09	4,47.11
	Total C	27,54.93	30,50.62
	Total Revenue Receipts (A+B+C)	3,05,57.59	2,55,63.68

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND-concl'd.
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

(₹ in crore)

Description		Actuals	
		2011-12	2010-11
D.	Capital Receipts		
	Disinvestment proceeds	9.24	8.00
	Total D	9.24	8.00
E.	Public Debt Receipts		
	Internal Debt		
	Market Loans	63,56.65	44,50.00
	Ways and Means Advances from the Reserve Bank of India	9,74.27	6,70.48
	Bonds		..
	Loans from Financial Institutions	38,63.29	32,33.03
	Special Securities issued to National Small Savings Fund	1,41.69	13,12.42
	Other Loans	3,07.48	5,39.01
	Total E	1,16,43.38	1,02,04.94
F.	Loans and Advances from Central Government		
	Non Plan Loans	..	..
	Loans for State Plan Schemes	96.19	3,08.27
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	1.53	..
	Other Loans	..	..
	Total F	97.72	3,08.27
		Loans and advances by State Government (Recoveries)¹	2,94.12
		Total Receipts in Consolidated Fund (A+B+C+D+E+F)	4,26,02.05
			3,63,17.94

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

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

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loan and Advances	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	46.06	..	..	46.06
	President, Vice President/Governor, Administrator of Union Territories	8.21	..	..	8.21
	Council of Ministers	64.99	..	..	64.99
	Administration of Justice	3,00.70	..	..	3,00.70
	Election	22.16	..	..	22.16
A.2	Fiscal Services				
	Land Revenue	1,04.07	..	..	1,04.07
	Stamps and Registration	11.57	..	..	11.57
	State excise	22.39	..	..	22.39
	Taxes on Sales, Trade etc.	87.74	..	..	87.74
	Taxes on Vehicles	13.07	..	..	13.07
	Other Taxes and Duties on Commodities and Services	4.16	..	..	4.16
	Other Fiscal Services	0.90	..	..	0.90
	Appropriation for Reduction or Avoidance of Debt	1,50.89	..	..	1,50.89
	Interest Payments	40,00.81	..	..	40,00.81
A.3	Administrative Services				
	Public Service Commission	13.36	..	..	13.36
	Secretariat-General Services	84.68	..	..	84.68
	District Administration	1,17.31	..	..	1,17.31
	Treasury and Accounts Administration	35.31	..	..	35.31
	Police	15,47.44	1,09.94	..	16,57.38
	Jails	82.65	..	..	82.65
	Supplies and Disposals	2.18	..	..	2.18
	Stationery and Printing	21.50	..	..	21.50
	Public Works	2,15.36	1,25.38	..	3,40.74
	Other Administrative Services	56.78	..	..	56.78

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

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
	Description	Revenue	Capital	Loan and Advances	Total
A	General Services- <i>concl.</i>				
A.4	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	32,04.16	..	..	32,04.16
	Miscellaneous General Services	1.38	..	..	1.38
	Total A : General Services	1,02,19.83	2,35.32	..	1,04,55.15
B	Social Services				
B.1	Education, Sports Art and Culture				
	General Education	59,41.33	43.08	..	59,84.41
	Technical Education	2,54.32	31.10	..	2,85.42
	Sports and Youth Services	85.67	0.96	..	86.63
	Art and Culture	7.15	0.65	..	7.80
B.2	Health & Family Welfare				
	Medical and Public health	10,94.37	50.03	..	11,44.40
	Family Welfare	1,03.71	..	..	1,03.71
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	13,36.20	8,09.17	..	21,45.37
	Housing	22.47	14.65	..	37.12
	Urban Development	9,54.19	3,51.48	..	13,05.67
B.4	Information and Broadcasting				
	Information and Publicity	63.71	..	..	63.71
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classess	2,49.45	1.00	..	2,50.45
B.6	Labour and Labour Welfare				
	Labour and Employment	2,15.53	..	..	2,15.53
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	20,14.89	21.10	..	20,35.99
	Nutrition	1,38.69	..	..	1,38.69
	Relief on account of Natural Calamities	1,54.17	..	..	1,54.17

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

A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
	Description	Revenue	Capital	Loan and Advances	Total
B	Social Services- <i>concl.</i>				
B.8	Others				
	Other Social Services	0.66	44.19	..	44.85
	Secretariat- Social Services	5.16	..	..	5.16
	Total B : Social Services	1,26,41.67	13,67.41	..	1,40,09.08
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	3,83.58	..	..	3,83.58
	Soil & Water Conservation	44.16	..	..	44.16
	Animal Husbandry	3,42.90	..	..	3,42.90
	Dairy Development	2.52	..	..	2.52
	Fisheries	22.50	..	..	22.50
	Forestry and Wild Life	2,09.46	..	..	2,09.46
	Food Storage and Warehousing	11.94	10,17.73	..	10,29.67
	Agricultural Research and Education	2,29.65	..	..	2,29.65
	Co-operation	1,72.94	13.86	1,01.34	2,88.14
	Other Agricultural Programmes	1.43	..	..	1.43
C.2	Rural Development				
	Special Programmes for Rural Development	24.73	..	..	24.73
	Rural Employment	86.18	..	..	86.18
	Land Reforms	11.31	..	..	11.31
	Other Rural Development Programmes	9,74.95	..	2.20	9,77.15
C.4	Irrigation and Flood Control				
	Major Irrigation	6,70.05	1,42.73	..	8,12.78
	Medium Irrigation	1,76.04	6,11.29	..	7,87.33
	Minor Irrigation	7.26	..	..	7.26
	Flood Control and Drainage	..	1,33.27	..	1,33.27
	Command Area Development	1,43.87	..	..	1,43.87

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description		Revenue	Capital	Loan and Advances	Total
C	Economic Services- <i>concl.</i>				
C.5	Energy				
	Power	35,80.06	8,01.60	1,57.09	45,38.75
	New and Renewable Energy	11.18	..	..	11.18
C.6	Industry and Minerals				
	Village and Small Industries	47.10	0.20	9.00	56.30
	Telecommunication and Electronic Industries	..	0.01	..	0.01
	Industries	27.80	0.15	88.88	1,16.83
	Non- Ferrous Mining and metallurgical Industries	14.26	20.01	..	34.27
C.7	Transport				
	Civil Aviation	3.13	1.69	..	4.82
	Roads and Bridges	5,26.09	9,26.89	..	14,52.98
	Road Transport	10,63.63	80.18	..	11,43.81
C.9	Science and Technology				
	Other Scientific Research	9.15	..	..	9.15
	Ecology and Environment	2.81	..	..	2.81
C.10	General Economic Services				
	Secretariat- Economic Services	2,33.33	..	..	2,33.33
	Tourism	2.70	20.00	..	22.70
	Census Surveys and Statistics	12.06	..	..	12.06
	Other General Economic Services	5.20	..	..	5.20
	Total C: Economic Services	90,53.97	37,69.61	3,58.51	1,31,82.09
D.	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	99.42	..	..	99.42
	Total D: Loans, Grants-in-aid and Contributions	99.42	..	..	99.42

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

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description		Revenue	Capital	Loan and Advances	Total
E.	Loans to Government Servants etc.				
	Loans to Government Servants etc.	..	..	2,68.55	2,68.55
F.	Public Debt				
	Internal Debt of the State Government	..	..	47,86.52	47,86.52
	Loans and Advances from the Central Government	..	..	2,24.89	2,24.89
G.	Inter State Settlement	..	..	..	..
H.	Appropriation to Contingency Fund	..	..	..	..
	Total Consolidated Fund Expenditure	3,20,14.89	53,72.34	56,38.47	4,30,25.70

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

Object of Expenditure	2011-12			2010-11			2009-10		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
B. EXPENDITURE BY NATURE									
(₹ in crore)									
Salaries	68,29.51	75.79	69,05.30	74,53.37	75.39	75,28.76	70,56.79	1,73.95	72,30.74
Loans	..	56,38.47	56,38.47	..	51,80.05	51,80.05	..	33,91.71	33,91.71
Advances	50.00	40,51.60	41,01.60	27.00	40,73.50	41,00.50	35.00	33,08.49	33,43.49
Pensions	41,44.54	0.57	41,45.11	39,85.54	0.08	39,85.62	34,08.33	0.51	34,08.84
Interest	44,41.76	3,23.82	47,65.58	37,22.51	1,89.08	39,11.59	30,99.33	2,04.75	33,04.08
Subsidies	38,52.91	..	38,52.91	32,84.97	..	32,84.97	30,66.70	..	30,66.70
Grant-in-Aid	43,13.01	1.23(a)	43,14.24	29,54.58	..	29,54.58	26,75.49	..	26,75.49
Major works	..	27,58.40	27,58.40	0.44	26,65.83	26,66.27	0.61	27,95.08	27,95.69
Dearness Allowance	29,28.96	..	29,28.96	21,72.04	..	21,72.04	13,73.35	..	13,73.35
Special Component	5,16.06	4,20.80	9,36.86	5,07.83	2,72.98	7,80.81	5,02.35	2,10.86	7,13.21
Investment	1,51.43	5,60.84	7,12.27	1,05.88	5,25.31	6,31.19	72.66	8,86.80	9,59.46
Other Charges	43.32	0.01	43.33	6,04.81	8.74	6,13.55	4,36.77	9.84	4,46.61
Gratuities	6,66.90	..	6,66.90	5,13.05	..	5,13.05	3,88.30	..	3,88.30
Maintenance	6,,62.88	..	6,62.88	5,04.65	..	5,04.65	6,29.59	..	6,29.59
Energy Charges	4,81.75	..	4,81.75	4,61.52	..	4,61.52	3,57.02	..	3,57.02
Motor Vehicle	3,41.84	..	3,41.84	3,36.37	..	3,36.37	2,94.08	..	2,94.08
Material and Supplies	1,34.26	..	1,34.26	3,35.58	..	3,35.58	2,24.79	..	2,24.79
Minor Works	2,87.97	86.77	3,74.74	2,29.41	78.21	3,07.62	2,74.72	48.46	3,23.18
Scholarship	2,84.92	..	2,84.92	2,74.32	..	2,74.32	2,14.98	..	2,14.98
Appropriation to Contingency	..	..	..	..	1,90.00	1,90.00	..	..	..
Honorarium	2,80.21	..	2,80.21	1,65.27	..	1,65.27	1,64.60	..	1,64.60
Contributions	2,31.15	..	2,31.15	1,58.10	..	1,58.10	1,56.61	..	1,56.61
Wages	80.84	..	80.84	1,36.90	..	1,36.90	72.56	..	72.56
Compensation	89.54	64.15	1,53.69	81.69	47.64	1,29.33	50.11	24.93	75.04
Purchases	3.95	1,08.51	1,12.46	3.80	1,19.23	1,23.03	4.05	95.07	99.12
Machinery and Equipment	43.67	11.14	54.81	94.31	21.48	1,15.79	81.21	21.93	1,03.14
Medical Re-imbursment	99.81	..	99.81	82.34	..	82.34	74.46	..	74.46
Lands	..	33.55	33.55	..	78.01	78.01	..	21.33	21.33
Travel Expenses	83.89	..	83.89	73.19	..	73.19	72.02	..	72.02
Petrol, Oil and Lubericant	55.14	..	55.14	53.57	..	53.57	43.31	..	43.31

(a) Grant-in-aid given from Capital Section in contravention of instructions.

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

Object of Expenditure	2011-12			2010-11			2009-10		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
B. EXPENDITURE BY NATURE									
(₹ in crore)									
Feeding	92.97	..	92.97	51.29	..	51.29	66.39	..	66.39
Unemployment Allowance	54.16	..	54.16	49.42	..	49.42	47.14	..	47.14
Leave Travel Concession	1,20.78	..	1,20.78	45.95	..	45.95	32.97	..	32.97
Suspense	..	8.65	8.65	21.95	20.22	42.17	48.43	7.37	55.80
Depreciation	32.96	..	32.96	32.94	..	32.94	32.23	..	32.23
Rent Rates	81.07	..	81.07	32.21	..	32.21	74.26	..	74.26
Computerisation	29.47	..	29.47	22.19	..	22.19	20.54	..	20.54
Ex-Gratia	31.68	.	31.68	19.71	..	19.71	26.46	..	26.46
Building	3.19	20.20	23.39	0.19	16.62	16.81	3.92	26.03	29.95
Water charges	5,26.04	..	5,26.04	14.17	..	14.17	12.60	..	12.60
Miscellaneous	12.79	..	12.79	12.60	..	12.60	10.90	..	10.90
Publication	1.10	..	1.10	12.22	..	12.22	18.30	..	18.30
Advertising Professional & Special Services	17.65	..	17.65	11.73	..	11.73	18.88	..	18.88
	11.65	..	11.65	3.52	..	3.52	34.90	..	34.90
Office expenses	..	3,42.86	3,42.86	..	..	..	1,81.96	30.79	2,12.75
Overtime Allowance	..	..	..	..	..	..	46.36	..	46.36
Misc. Charges	..	5.80	5.80	58.93	-3,83.28	-3,24.35	-70.77	-0.16	-70.93
Deduct Recoveries	1,00.84	35,02.35	36,03.19	4,02.47	35,96.16	39,98.63	1,77.88	24,63.62	26,41.50
Total	3,20,14.89	1,10,10.81	4,30,25.70	2,83,10.19	95,84.53	3,78,94.72	2,52,57.38	87,94.14	3,40,51.52

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Haryana for the period from 1st April 2011 to 31st March 2012.

(ii) **Basis of Accounting:** With the exception of some book adjustments, the accounts represent the actual cash receipts and disbursements during the accounting period. Assets are valued at historical cost and Government Investment etc. is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life are also not expensed or recognised.

The Pension Liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounting period have been reflected in the accounts.

The expenditure on "Pension and other Retirement Benefits" to State Government employees during the year was ₹ 32,04.16 crore being 10 % of total revenue expenditure. However, the State Government employees recruited with effect from 1st January, 2006 are eligible for New Pension Scheme. An amount of ₹ 1,83.00 crore towards employees' contribution and employers' share has been deposited under the head '8342-Other Deposits -117 Defined Contribution Pension Scheme for Government Employees' during the year. The State Government liability on this account as on 31st March 2012 was ₹ 17.41 crore.

(iii) **Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

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

(v) **Classification between Revenue and Capital:** Revenue Expenditure is recurring in nature and is supposed to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-aid is recorded as Revenue Expenditure in the books of the grantor. In the books of the recipient, it is taken as Revenue Receipt.

2. Financial Status: Revenue Deficit and Fiscal Deficit during 2011-12 were ₹ 14,57.30 crore and ₹ 71,53.34 crore respectively.

- 3. Personal Deposit Accounts:** Government is authorised to open the Personal Deposit Accounts in order to deposit money by Transferring funds from the Consolidated Fund for discharging liabilities of the Government arising out of special enactments, 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 (Consolidated Fund) and the Personal Deposit Accounts need to be opened again next year, if necessary. Transfer to Personal Deposit Accounts is booked as expenditure in the Consolidated Fund (service major heads) of the State. The position of Personal Deposit Accounts during the year 2011-12 remained as under:

(₹ in crore)

Opening Balance		Addition during the year		Clearance during the year		Closing Balance	
No. of A/cs.	Amount involved	No. of A/cs.	Amount involved	No. of A/cs.	Amount involved	No. of A/cs.	Amount involved
259	1,88.61	..	4,76.20	30	4,01.32	229	2,63.49

- 4. Reconciliation of Receipts and Expenditure:** All the Controlling Officers/Chief Controlling officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Principal Accountant General. Such reconciliation has been completed in respect of all the Controlling Officers for whole of the Expenditure and Receipts.
- 5. Guarantees given by State Government:** Guarantees reported in Statement No. 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. An amount of ₹ 5.63 crore has been transferred to Guarantee Redemption Fund in respect of these guarantees. No amount was reimbursed from the Fund. Balance under this Fund at the close of 2011-12 is ₹ 69.87 crore. Guarantee fee received from Government companies was ₹ 5.37 crore during the year. No law under Article-293 of the Constitution has been passed by the State Legislature laying down the limits within which the Government may give Guarantee on the security of the Consolidated Fund of the State. The Statement of Guarantees (Statement No. 9) has been prepared as per IGAS-1.
- 6. Cash Balance (Deposit with Reserve Bank of India):** Deposit with Reserve Bank of India is required to be regularly reconciled with the cash balance of the State Government. Cash Balance worked out by Principal Accountant General is ₹ 50.00 crore (credit) with Reserve Bank of India. The Cash Balance reported by RBI as on 31st March 2012 is ₹ 39.96 crore (debit). Thus, there is net difference of ₹10.04 crore (credit) between the two figures. The difference is being reconciled.

7. **Loans and Advances:** In respect of Loans and Advances, for which detailed accounts are kept by the State Government departments, constant efforts are made to obtain complete details regarding arrears of recoveries of loans and interest thereon.
8. **Suspense and Remittances:** The Finance Accounts reflect the net balances under Suspense and Remittances Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads.

The position of gross figures under Major Suspense and Remittances Heads for the last three years is given below:-

Major Head 8658- Suspense Account							(₹ in crore)	
Name of Minor Head	2009-10		2010-11		2011-12			
	Debit	Credit	Debit	Credit	Debit	Credit		
101-PAO Suspense	3.85	9.67	12.04	6.00	3.40	12.92		
Net	Dr. 17.76		Dr. 23.80		Dr. 14.28			
102-Suspense Account (Civil)	2,14.93	1,97.66	1,83.72	1,76.95	1,65.14	1,39.27		
Net	Dr. 24.79		Dr. 31.56		Dr. 57.43			
107- Cash Settlement Suspense Account	1,66.01	1,56.17	53.03	68.41	1,06.75	89.31		
Net	Dr. 73.41		Dr. 58.03		Dr. 75.47			
109-RBS- HQ	1.49	-3.26	-3.76	-1.66	-19.15	4.00		
Net	Dr. 2.58		Dr. 0.48		Cr.22.67			
110-RBS- CAO	-2.49	16.10	76.50	-3.04	31.80	1,99.85		
Net	Cr. 8.65		Dr.70.89		Cr. 97.16			
112-Tax deducted at source (TDS) suspense	1,39.66	1,86.11	2,54.80	2,80.61	3,45.49	2,70.65		
Net	Cr. 1,13.36		Cr. 1,39.17		Cr. 64.33*			
Major Head 8782- Cash Remittances							(₹ in crore)	
102- Public Works Remittances	55,72.85	52,83.43	48,08.47	51,24.12	52,88.72	55,08.71		
Net	Dr. 3,12.32		Cr. 3.33		Cr. 223.32			
103- Forest Remittances	2,39.49	2,43.34	2,46.14	2,36.90	1,52.80	1,48.96		
Net	Cr. 21.64		Cr. 12.40		Cr. 8.56			

* This has been cleared in May, 2012.

Constant efforts are underway to clear the balances under these heads. However, clearance of suspense and remittance items depends on the details furnished by the Works Divisions, Central Ministries, Pay & Accounts Offices, Reserve Bank of India etc.

9. **State Disaster Response Fund:** The State Government, during the year 2011-12, received from the Central Government an amount of ₹ 77.34 crore as Grants-in-aid

under head 1601-Grants-in-aid. The State Government contributed an amount of ₹ 1,38.41 crore in the State Disaster Response Fund as State Share.

- 10. Funds transferred to Autonomous Bodies etc.(Grants-in-aid):** The State Government provides funds to State/district level autonomous bodies and authorities, societies, non-governmental organizations etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies.

The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government Accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final. The Statement of Grants-in-aid (Statement No. 8) has been prepared as per IGAS-2. As per IGAS-2, the Grants-in-aid is to be provided under Revenue Section, yet the State Government provided grant to the extent of ₹ 1.23 crore under Capital Section for construction of Palika Bhawan at Panchkula.

- 11. Utilisation Certificates:** Sums released as Grants-in-Aid by Government to the various bodies stipulate the submission of Utilisation Certificates within specified period. Utilisation Certificates detailed below are awaited from the State Government:

(₹ in crore)		
Year in which due	Number of UCs awaited	Amount
Upto 2009-10	207	264.47
2010-11	264	287.87
2011-12	782	596.26
Total	1253	1,148.60

- 12. Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure':** Booking under Minor Head 800- 'Other Receipts' and '800-Other Expenditure as reflected in the Finance Accounts are opaque to the extent that they do not disclose the schemes, programme etc. to which they relate. Amounts detailed in Annex 'A' in respect of 22 Major Heads of accounts (representing functions of the Government) were classified under the Minor Head '800-Other Receipts' in the accounts constituting more than 36 percent of the total receipts recorded under the respective Major Heads. Similarly, amounts detailed in Annex 'B' in respect of 10 Major Heads of Accounts (representing functions of the Government) were classified under the Minor Head 800- 'Other Expenditure' in the accounts constituting more than 45 percent of total expenditure recorded under respective Major Heads.
- 13. 'Periodical Adjustments' and 'Book Adjustments':** Certain transactions in the nature of book adjustments, which do not represent actual cash transactions, made during 2011-12 are detailed in Annex 'C'.

- 14. Central Plan/Centrally Sponsored Schemes:** The amount released by Central Government and matching contribution made by State Government for Centrally Sponsored Schemes Shared Central Schemes has been shown in Annex 'D' pointing out the deficit or excess contributed by the State.
- 15. Implementation of 'FRBM Act':** In order to maintain the fiscal discipline required for macro economic stability, the Government of India, on the recommendations of Twelfth Finance Commission and as per the guidelines of the Debt Consolidation and Relief Facility (DCRF) decided to reschedule the repayment of total outstanding central loans into 20 annual instalments. It was further announced that debt waiver of such instalment would be sanctioned if the State Government maintained its fiscal deficit upto 3% of Gross State Domestic Product (GSDP). Consequently, the State Government also introduced, the Haryana Fiscal Responsibility and Budget Management Act in July, 2005 with the aforesaid objective to eliminate revenue deficit and reduce the fiscal deficit within the prescribed limit. As per this Act, the revenue deficit was to be brought to Zero by 2008-09 and the limit of fiscal deficit was kept at maximum of 3% of Gross State Domestic Production (GSDP). The condition for bringing Revenue Deficit to Zero was relaxed for 2008-09 and 2009-10. With regard to Fiscal Deficit, in view of Ministry of Finance, Government of India Guidelines for Debt Consolidation and Relief Facility (DCRF), the target was relaxed from 3% to 3.5% of GSDP for 2008-09 and from 3.5% to 4% of GSDP for 2009-10. As per Haryana Fiscal Responsibility and Budget Management Act, 2005 the limit of outstanding total debt including contingent liability was 28% of the estimated Gross State Domestic Product (GSDP) from 2006-07 to 2010-11. The status report of the State is as under:-

(₹ in crore)

Items	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals
Revenue Deficit	-15,90.28	-22,23.87	20,82.42	42,64.72	27,46.52
As %age of GSDP	-1.22	-1.44	1.14	1.97	1.07
Fiscal Deficit	-11,78.70	12,63.85	65,57.80	1,00,90.66	72,58.44
As %age of GSDP	-0.91	0.82	3.59	4.67	2.82
Outstanding Debt including Contingent Liabilities	3,25,87.64	3,13,47.65	3,63,92.00	4,37,66.46	5,08,09.44
As %age of GSDP	25.04	20.32	19.90	20.24	19.71

The above table reveals that the State became Revenue Surplus State from the year 2006-07 to 2007-08. The State became revenue deficit from the year 2008-09 to 2010-11. With regard to Fiscal Deficit, the State is well within the prescribed limit of 3% of GSDP from the year 2006-07 to 2007-08 and the Fiscal Deficit as %age of GSDP

increased to 3.59% against the Ministry of Finance/Government of India (MOF/GOI) Guidelines of 3.50% in 2008-09, to 4.67% of GSDP against the MOF/GOI Guidelines of 4.00% in 2009-10 and reduced to 2.82 of GSDP in the year 2010-11 which was within the prescribed limit of 3%.

The outstanding Debt including Contingent liabilities was within the prescribed limit of 28% of GSDP from the year 2006-07 to 2010-11.

As per recommendations of 13th Finance Commission, ₹ 1000 crore in the shape of Specific Grants from the year 2011-12 to 2014 (₹ 250 crore in each year) are receivable from the Government of India. The State received a sum of ₹ 180 crore during the year 2011-12.

- 16. Implications for Major Policy Decisions:** Implication for Major policy decisions during the year of New Schemes proposed in the Budget for the future Cash flows are given in Appendix-XIII, in Volume-II.

Annex. 'A'

(Referred to at Serial No. 12 of Notes to Accounts)

COMPONENT OF '800-OTHER RECEIPT' IN REVENUE RECEIPT

(₹ in crore)

Sr. No.	Major Head	Description	Total Receipts	Receipts under Minor Head 800	Percentage
1.	0029	Land Revenue	10.95	10.95	100
2.	0039	State Excise	28,31.89	10,32.18	36
3.	0055	Police	62.64	24.71	39
4.	0059	Public Works	7.84	7.84	100
5.	0070	Other Administrative services	99.95	65.44	54
6.	0075	Miscellaneous General Services	1,28.49	93.16	72
7.	0217	Urban Development	10,40.00	10,40.00	100
8.	0230	Labour and Employment	23.06	15.30	66
9.	0235	Social Security and Welfare	22.38	12.14	54
10.	0401	Crops Husbandry	8.75	6.73	77
11.	0403	Animal Husbandry	4,07.42	4,06.33	99
12.	0406	Forest and Wildlife	39.11	39.11	100
13.	0435	Other Agriculture Programmes	5.89	5.79	98
14.	0515	Other Rural Development Programmes	10.26	7.32	71
15.	0700	Major Irrigation	5,75.72	5,64.45	98
16.	0701	Medium Irrigation	7.44	6.50	87
17.	0801	Power	3.22	3.22	100
18.	0851	Village and Small Industries	5.79	4.69	81
19.	1054	Roads & Bridges	14.02	14.02	100
20.	1452	Tourism	3.36	3.36	100
21.	1475	Other General Economic Services	19.02	10.10	53
22.	1601	Grants-in-Aid	27,54.93	11,48.25	42

Annex. 'B'

(Referred to at Serial No. 12 of Notes to Accounts)

**COMPONENT OF '800-OTHER EXPENDITURE' IN REVENUE AND CAPITAL
EXPENDITURE**

(₹ in crore)

Sr. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1.	2217	Urban Development	9,54.19	7,97.45	83
2.	2700	Major Irrigation	6,70.05	4,65.97	70
3.	2701	Medium Irrigation	1,76.04	1,71.30	97
4.	2801	Power	35,80.06	35,80.06	100
5.	2853	Non ferrous Mining and metallurgical	14.25	6.40	45
6.	3435	Ecology and Environment	2.81	1.83	65
7.	4250	Capital Outlay on other Social Services	44.19	33.40	76
8.	4701	Capital Outlay on Medium Irrigation	6,11.29	5,83.61	95
9	5053	Capital Outlay on Civil Aviation	1.69	1.33	79
10.	5452	Capital Outlay on Tourism	20.00	20.00	100

Annex. 'C'
(Referred to at Serial No. 13 of Notes to Accounts)
BOOK ADJUSTMENTS

(₹ in crore)

Sr. No	Periodical Adjustments	Head of Account		Amount	Remarks
		From	To		
1	2	3	4	5	6
1.	Adjustment of GPF Interest	2049-Interest Payments	8009- State Provident Fund	6,70.27	Adjustment of accrued interest on G.P.F. balances at the end of the year
2.	Adjustment of Interest on Irrigation Projects	2700-Major Irrigation	0049-Interest Receipts	2,62.84	Interest charged on capital invested on Irrigation Projects
	Adjustment of Interest on Irrigation Projects	2701-Medium Irrigation	0049-Interest Receipts	1,51.10	Interest charged on capital invested on Irrigation Projects
3.	State Disaster Response Funds	2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds	1,38.41	Transfer to Calamity Relief Fund
4.	Adjustment of Electricity Duty treated as subsidies.	2801-Power	0043 Taxes and Duties on Electricity	1,66.43	Adjustment on account of recovery of Electricity Duty collected by Power Companies treated as subsidy to them
5.	Appropriation for reduction or avoidance of Debt	2048- Appropriation for reduction or avoidance of Debt	8222-Sinking Funds	1,50.89	Annual provisions for amortisation of Market Loans
6.	Capital Expenditure on Purchases of Buses from Depreciation Reserve Funds	8115-Depreciation/ Renewal Reserve Funds	5055-Capital outlay on Road Transport	58.95	Expenditure on purchase of new buses charged to reserve fund
7.	Transfer to Depreciation Reserve Funds	3055-Road Transport	8115- Depreciation/ Renewal Reserve Funds	59.25	Depreciation on buses charged to revenue expenditure for transfer to depreciation reserve funds
8.	Expenditure met from State Disaster Response fund	8121-General and other Reserve Funds	2245- Relief on account of Natural Calamities	17.60	Expenditure on natural calamities, as per norms, met from State Disaster Response Fund
9.	Guarantee Redemption Funds	2075-Miscellaneous General Services	8235- General and other Reserve Funds	5.63	Creation of fund to meet invocation of guarantees given by the Government
10	Debt Waiver	6004-Loans & Advances from Central Government	0075- Miscellaneous General Services	96.67	Adjustment of debt relief by the Central Government by waiving the re-payment of loans.

ANNEX-'D'								
(Referred to at Serial No. 14 of Notes to Accounts)								
Information Regarding Releases of funds by Central and State Government regarding Plan Scheme								
Name of the Scheme	Amount released by GOI	Central share actually released by the State Govt.	Deficit (-) Excess (+)	State Share as per funding pattern	State Share released	Deficit (-) Excess (+)	Total releases	Expenditure
1	2	3	4	5	6	7	8	9
(₹ In crore)								
Mid Day Meal National Programme of Nutritional Support to Primary Education 75:25	1,67.13	2,16.38	49.25	55.71	50.94	-4.77	2,67.32	2,67.32
ICDS Integrated Child Development Services 90:10	2,27.53	1,13.88	-1,13.65	25.28	33.53	8.25	1,47.41	1,92.99
Macro Management of Agriculture Schemes 90:10	13.60	8.00	-5.60	1.51	0.89	-0.62	8.89	8.89
Post Matric Scholarship and Book Banks for SCs student 100%	1,37.02	1,11.43	-25.59	-	-	-	1,11.43	1,11.43
Special Central Assistance to SC Sub Plan 100%	16.71	9.62	-7.09	-	-	-	9.62	9.62
Multi Sectoral Development programme for Minorities in selected Minority concentration districts 100%	11.40	12.32	0.92	-	-	-	12.32	12.32
Backward Regions Grant Fund Panchayati Raj 100%	18.67	-	-18.67	-	32.36	32.36	32.36	32.36
For Development of Infrastructure Facilities for Judiciary 50:50	21.38	0.15	-21.23	10.69	12.70	2.01	12.85	12.85

Appendix I
Cash Balances and Investments of Cash Balances

(₹ in crores)		
	As on 31 st March 2012	As on 31 st March 2011
<i>(a) General Cash Balance-</i>		
1. Deposits with Reserve Bank ^[1]	-50.00(a)	-17,76.40
2. Remittances in Transit - Local	0.54	0.54
Total	-49.46	-17,75.86
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz.	2.72	13.93
Forest and Public Works		
2. Permanent advances for contingent expenditure with departmental officers.	0.11	0.11
3. Investments of Earmarked Funds	18,37.64	14,55.13
Total -(a)	3,21.28	-10,92.33
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz.	2.72	13.93
Forest and Public Works		
2. Permanent advances for contingent expenditure with departmental officers.	0.11	0.11
3. Investments of Earmarked Funds	18,37.64	14,55.13
Total -(b)	18,40.47	14,69.17
Total - (a) and (b)	21,61.75	3,76.84

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2011-12 advised to the Reserve Bank of India till 16 April, 2012.

(a) Cash Balance worked out by Pr. Accountant General is ₹ 50.00 crore (Credit) with Reserve Bank of India besides ₹ 0.54 crore (debit) as Remittances in Transit. The cash balance reported by RBI as on 31st March 2012 is ₹ 39.96 crore (debit). Thus there is a difference of ₹10.04 crore (credit) between the two figures. The difference is being reconciled (August, 2012).

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

Explanatory Notes

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

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

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

(c) The limit for ordinary ways and means advances to the State Government was ₹ 11.01 crore with effect from 01-04-2011. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time.

^[2] The cash balance ('Deposits with Reserve Bank of India') above is the closing cash balance of the year as on 31st March, 2012 but worked out by 16th April and not simply the daily balance on 31st March, 2012

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2011-12 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	355
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	7
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	4
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v) Number of days on which overdrafts were taken	..

At the close of the year 2010-2011 no amount was outstanding under ways and means advances and shortfall overdraft outstanding was NIL. During 2011-12 an amount of ₹ 9,74.27 crore on account of special ways and means advances taken, the entire amount was repaid and the balance was nil.

During 2010-11 a sum of ₹ 1,15.52 lakh (interest @7.25%) was paid as interest. During 2011-12 ₹ 1,51.25 lakh (interest @ 5.25 to 11.25%) was paid on ways and means advances.

The State Government has invested ₹ 3,70.74 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹40.64 crores which was ₹ 0.05 crore more than that realised during last year. The interest rate on investment varied from 5% to 5.5% during the year.

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

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2012**

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