



सत्यमेव जयते

**State Finances Audit Report
of
the Comptroller and Auditor General of India**

for the year ended 31 March 2018



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



**Government of Haryana
Report No. 1 of the year 2019**

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of
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PREFACE

This Report has been prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution.

Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2018. Information has been obtained from the Government of Haryana wherever necessary.

Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

The Report containing the findings of performance audit and audit of transactions in various departments, Report containing the observations on audit of Statutory Corporations, Boards and Government Companies and Report on Revenue Sector are presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2017-18 vis-à-vis the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and analyses the dominant trends and structural profile of Government's receipts and disbursement.

Based on the audited accounts of the Government of Haryana for the year ended 31 March 2018 and additional data collated from several sources such as the Economic Survey brought out by the State government and Census, this report provides an analytical review of the Annual Accounts of the State government in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Haryana Government's fiscal position as on 31 March 2018. It provides an account of time series of receipts and disbursement, market borrowings, quality of expenditure, financial analysis of government expenditure and investment, debt sustainability and the fiscal imbalances.

Chapter II is based on audit of Appropriation Accounts and gives a grant-wise description of appropriations. It elaborates on financial accountability and budget management, deficiencies in working of treasuries and outcome of review of selected grants.

Chapter III is an inventory of the Haryana Government's compliance with various reporting requirements and financial rules.

Audit findings

Chapter I

Finances of the State Government

The State is on a fiscal correction path. However, the State has not yet amended the FRBM Act as recommended by FFC. It has remained a revenue deficit State although the amount of revenue deficit has declined over the previous year. The revenue deficit declined to 17 *per cent* of revenue receipts during 2017-18 from 30 *per cent* during the previous year.

The primary deficit of the State also declined from 2.89 *per cent* of GSDP in 2016-17 to 1.18 *per cent* in the current year.

Receipts of ₹ 3,068.82 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-17.

Revenue expenditure during the year constituted 83 *per cent* of the total expenditure. Total expenditure on four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted 65 *per cent* of the revenue expenditure during 2017-18. Moreover, 90 *per cent* (₹ 7,624 crore) of total subsidies (₹ 8,446 crore) were only for the Energy Sector.

Capital expenditure increased by ₹ 6,675 crore (97 *per cent*) as compared to previous year mainly due to conversion of power sector loans amounting to ₹ 5,190 crore under UDAY scheme in to equity. The accumulated losses upto 2016-17 of three DISCOMs were ₹ 30,310 crore.

The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.04 and 0.17 *per cent* in the past five years while the Government paid an average interest of 8 to 9.83 *per cent* on its borrowings. The State Government has made investment of ₹ 5,755.08 crore during 2017-18. Out of this, ₹ 5,454.44 crore were invested in the equity capital of four power companies. The State Government had invested ₹ 5,473.78 crore during 2017-18 in five loss making companies.

The revenue deficit decreased from ₹ 15,906 crore of 2016-17 to ₹ 10,562 crore in 2017-18. The trends in other fiscal parameters, i.e. fiscal and primary deficit which stood at ₹ 26,285 crore and ₹ 15,743 crore in 2016-17, decreased to ₹ 19,114 crore (73 *per cent*) and ₹ 7,153 crore (45 *per cent*) respectively in 2017-18.

Overall fiscal liabilities of the State were ₹ 1,64,076 crore as on 31 March 2018. Fiscal liabilities were 26.97 *per cent* of GSDP and 2.62 times of the revenue receipts.

Cash balance of ₹ 4,417 crore at the close of 2017-18 was lesser than the earmarked reserve funds of ₹ 5,527 crore which indicates that reserve funds were used for other than intended purposes.

The State Government had not invested funds of ₹ 2,266 crore available under SDRF and Restoration and rehabilitation of mines and minerals. ₹ 2,407 crore under Building and other construction workers welfare cess were lying unutilized as on 31 March 2017.

Internal debt of the Government increased to ₹ 1,37,813 crore (12.39 *per cent*) during 2017-18 from ₹ 1,22,617 crore in 2016-17. An interest of ₹ 10,578 crore

was paid on internal debt during 2017-18. The resource gap remained negative during the year 2017-18 and the primary expenditure was met partially from the borrowed funds.

Chapter II

Financial management and budgetary control:

During 2017-18, expenditure of ₹ 1,02,962.69 crore was incurred against total grants and appropriations of ₹ 1,24,990.40 crore. Overall savings of ₹ 22,027.71 crore were the result of saving of ₹ 22,568.31 crore in various grants and an appropriation offset by excess expenditure of ₹ 540.60 crore under two grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 256.98 crore for the period 2016-17.

In 59 cases, ₹ 22,731.21 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In 15 cases, ₹ 9,158.16 crore was surrendered including an excess surrender of ₹ 345.16 crore than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 8,637.78 crore in 23 cases, savings of ₹ 418.09 crore were not surrendered. There were instances both of inadequate provision of funds and unnecessary or excessive re-appropriations.

Out of the expenditure of ₹ 11,205.77 crore incurred on 21 major heads under 15 grants during 2017-18, expenditure of ₹ 3,682.69 crore (33 *per cent*) was incurred during the month of March 2018 indicating rush of expenditure at the end of the financial year which was contrary to the provisions of Rule 56 of the General Financial Rules.

Chapter III

Financial Reporting:

The State has not complied with the Indian Government Accounting Standards (IGAS)-3: Loans and Advances made by Government as detailed information of overdue principal and interest was not furnished and confirmation of balances of individual loanee was not furnished.

1,588 utilization certificates in respect of loans and grants of ₹ 7,800.80 crore provided by various departments were in arrear as on 31 March 2018. 216 annual accounts of 85 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2018.

State Government reported 71 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.34 crore on which final action was pending as of June 2018. Out of these, 43 cases were more than five years old.

During 2017-18, 13.28 *per cent* of total expenditure was classified under omnibus Minor Head – 800 instead of depicting distinctly in the Finance Accounts which affects the transparency in financial reporting.

CHAPTER-I

FINANCES OF THE STATE GOVERNMENT

Chapter I

Finances of the State Government

Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2017-18 and analyses changes observed in the movement of 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 methodologies adopted for assessment of the fiscal position are given in *Appendix 1.3*.

1.1 Profile of State

Haryana is an agrarian State with 22 districts, 14 of which are part of the National Capital Region. The State is located near the national capital. It is the 21st largest State in terms of geographical area (44,212 sqkm) and 18th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 20.38 *per cent*. The percentage of population below the poverty line was 11.20 which is lower than the all-India average of 21.90. The State's Gross State Domestic Product (GSDP) in 2017-18 at current prices was ₹ 6,08,471 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.60 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2017-18 is ₹ 1,96,982¹.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP is an important indicator of standard of living of the State's population. The trends in the annual growth of India's GDP and GSDP of Haryana at current prices and constant prices are indicated in **Table 1.1**.

¹ Source: Directorate of Economic and Statistical Analysis, Haryana

Table 1.1: Comparative statement of GDP vis-à-vis GSDP

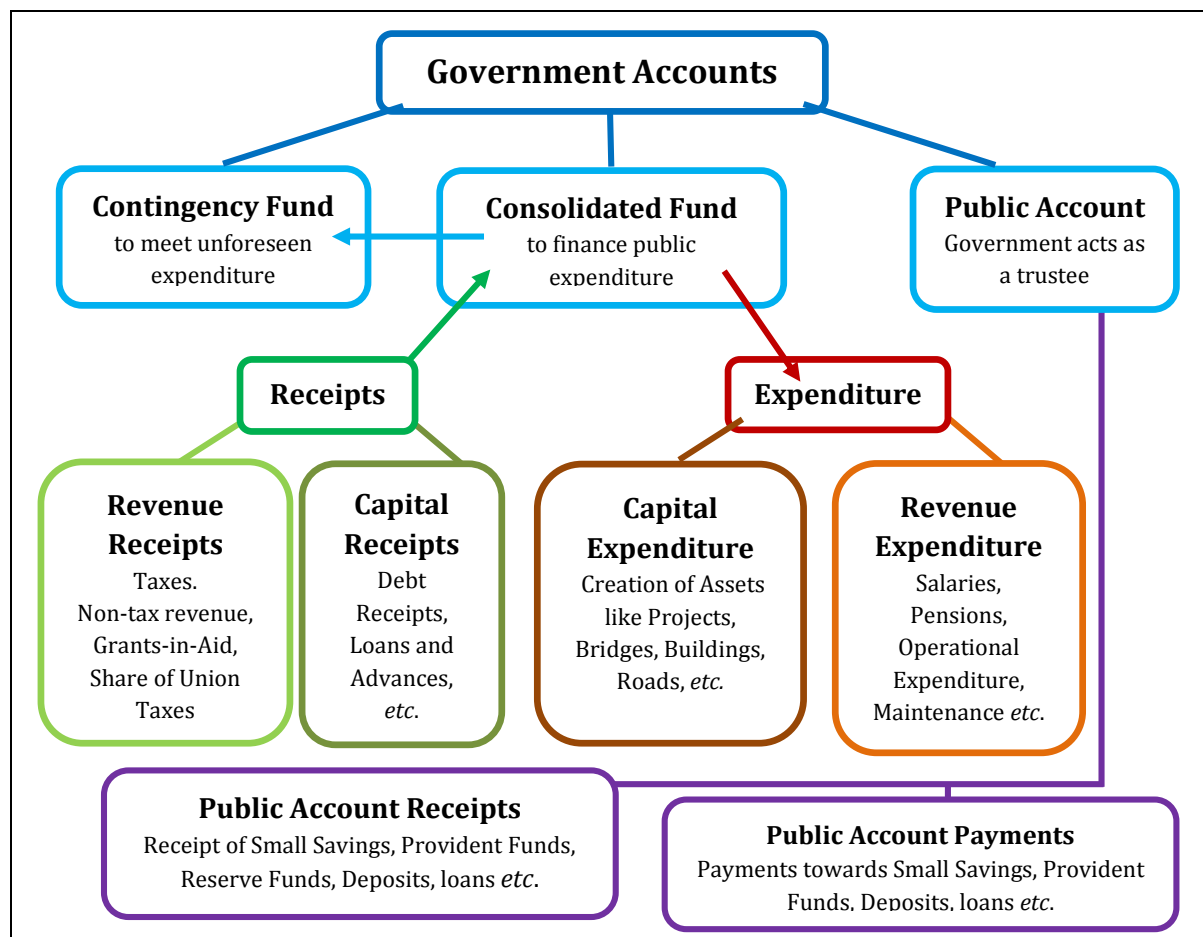
Year	2013-14	2014-15	2015-16	2016-17	2017-18
Current Prices					
India's GDP (₹ in crore)	1,12,33,522	1,24,67,959	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP (Percentage)	12.97	10.99	10.40	10.82	9.96
State's GSDP (₹ in crore)	3,99,268	4,36,962	4,85,824	5,45,323	6,08,471
Growth rate of GSDP (Percentage)	15.05	9.44	11.18	12.25	11.58
Growth rate of Neighbouring States					
Punjab	11.56	6.91	9.85	9.81	10.03
Uttarakhand	13.27	8.29	8.88	11.28	11.25
Constant Prices (Base year 2011-12)					
India's GDP (₹ in crore)	98,01,370	1,05,27,674	1,13,86,145	1,21,96,006	1,30,10,843
Growth rate of GDP (Percentage)	6.39	7.41	8.15	7.11	6.68
State's GSDP (₹ in crore)	3,47,507	3,70,400	4,08,562	4,42,201	4,77,736
Growth rate of GSDP (Percentage)	8.29	6.59	10.30	8.23	8.04

(Source: Directorate of Economic and Statistical Analysis, Haryana and Central Statistics Office)

1.1.1 Summary of Fiscal Transactions

Government finances comprise the following:

Chart 1.1: Structure of Government Accounts



Source: Based on Budget Manual

The summary of the State Government's fiscal transactions during the current year (2017-18) *vis-à-vis* the previous year (2016-17) is given in **Table 1.2**.

Table 1.2: Summary of Fiscal operations in 2017-18

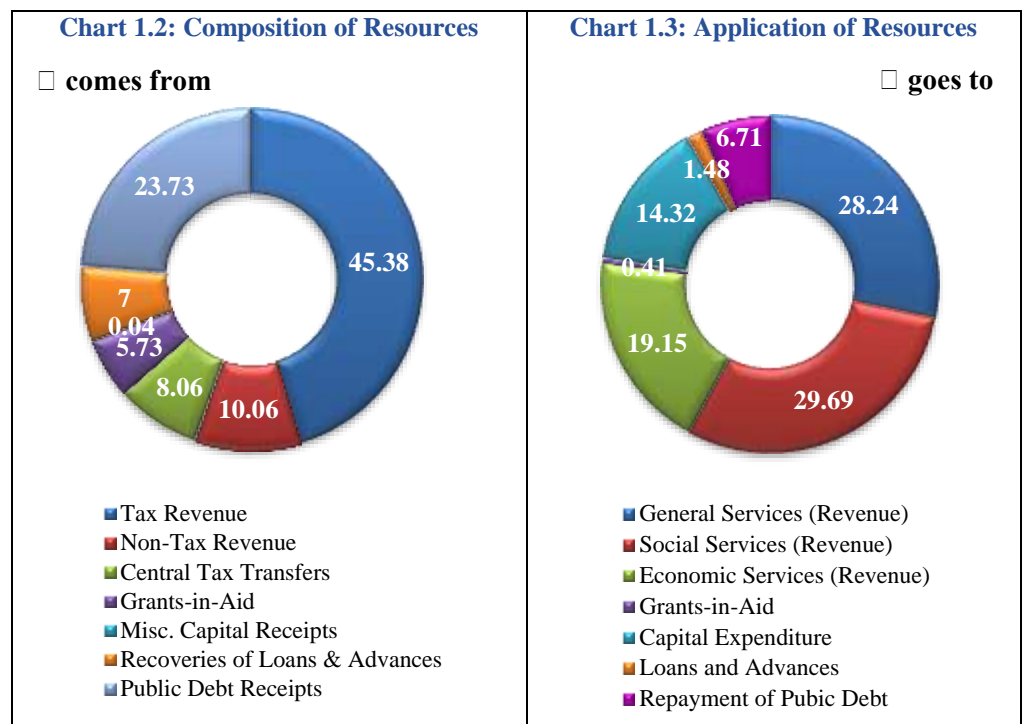
(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18
Section-A: Revenue					
Revenue receipts	52,496.82	62,694.87	Revenue expenditure	68,403.43	73,257.36
Tax revenue	34,025.68	41,099.38	General Services	21,630.79	26,698.68
Non-tax revenue	6,196.09	9,112.85	Social Services	25,473.49	28,061.34
Share of Union Taxes/ Duties	6,597.47	7,297.52	Economic Services	20,875.21	18,106.82
Grants from Government of India	5,677.58	5,185.12	Grants-in-aid and Contributions	423.94	390.52
Section-B: Capital and others					
Misc. Capital Receipts	26.27	39.87	Capital Outlay	6,863.10	13,537.90
Recoveries of Loans and Advances	973.23	6,340.93	Loans and Advances disbursed	4,514.91	1,394.89
Public Debt Receipts	28,169.52	21,489.76	Repayment of Public Debt	5,275.84	6,338.85
Contingency Fund	80.14	26.77	Contingency Fund	80.14	26.77
Public Account Receipts	32,107.64	33,894.25	Public Account disbursements	29,275.67	31,171.48
Opening Cash Balance	6,217.73	5,658.26	Closing Cash Balance	5,658.26	4,417.46
Total	1,20,071.35	1,30,144.71	Total	1,20,071.35	1,30,144.71

(Source: Finance Accounts for the respective years)

Appendix 1.5 part A provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Composition of sources and application of funds in the Consolidated Fund of the State during 2017-18 is given in **Chart 1.2** and **Chart 1.3**.



Source: Finance Accounts

Comparison of key elements of State Finances in 2017-18 (*Chart 1.2 and 1.3*) with that of the previous year 2016-17 is summarized below:

Table 1.3: Key parameters

Positive Indicators	Parameters requiring close watch
↑ Increase in Tax Revenue by 21 per cent	↓ Increase in Revenue Expenditure by 7 per cent
↑ Decrease in Public Debt receipts by 24 per cent	↓ Decrease in Cash Balance by ₹ 1,240.80 crore

1.1.2 Review of the fiscal situation

Fiscal reforms path in Haryana

In Haryana, fiscal reforms and consolidation were brought to the forefront with the State Government enacting the Fiscal Responsibility and Budget Management (FRBM) Act on 6 July, 2005 as per recommendations of the 12th Finance Commission with the objective of eliminating revenue deficit and reducing fiscal deficit within the prescribed limit. Further necessary amendments in Haryana FRBM Act had not been made so far for want of requisite guidelines in this regard from the GoI.

The FFC has projected an average annual growth rate of 15.73 per cent for GSDP at current prices for the State for the period 2015-16 to 2019-20. Keeping in view the Fourteenth Finance Commission (FFC) recommendations regarding growth, revenues and fiscal management, new set of targets have been fixed.

Major fiscal variables provided in the budget, based on the recommendations of the FFC and as projected by the State in Medium Term Fiscal Policy Statement (MTFPS) are shown in **Table 1.4**.

Table 1.4: Variations in major fiscal variables from projections (percentage of GSDP)

Fiscal variables		2017-18						
		Targets as prescribed by FFC	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Variation of actuals from projections		
						Targets prescribed by FFC	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-) / Surplus (+)	Including UDAY	(+) 0.81	(-) 1.80	(-) 1.86	(-) 1.74	(-) 2.55	(+) 0.06	(+) 0.12
	Excluding UDAY	--	(-) 0.94	(-) 0.97	(-) 1.39	--	(-) 0.45	(-) 0.42
Fiscal Deficit/ GSDP	Including UDAY	(-) 3.25	(-) 2.84	(-) 2.84	(-) 3.14	(+) 0.11	(-) 0.30	(-) 0.30
	Excluding UDAY	--	(-) 2.61	(-) 2.61	(-) 2.79	-	(-) 0.18	(-) 0.18
Ratio of total outstanding debt to GSDP	Including UDAY	20.45	22.93	22.93	26.97	6.52	4.04	4.04
	Excluding UDAY	--	18.74	18.74	22.70	-	3.96	3.96

- FFC recommended that the State should be revenue surplus and projected the revenue surplus for the year 2017-18 to be ₹ 4,950 crore (0.81 per cent of GSDP) against which, in actual, there was revenue

deficit of ₹ 10,562 crore (1.74 per cent of GSDP). However, the revenue deficit of the State was within the projection made in the budget and MTFPS (Appendix 1.6).

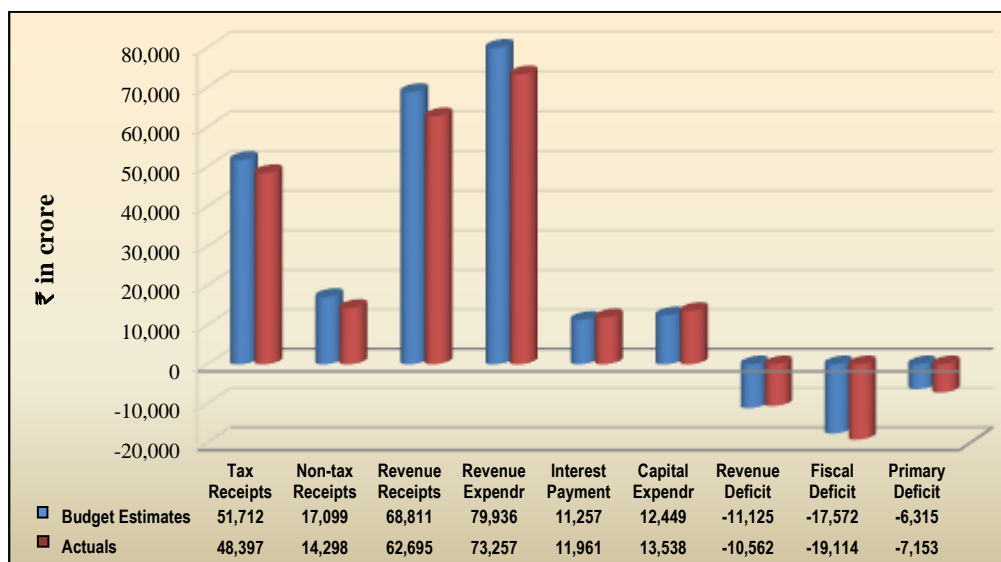
- **The fiscal deficit was within the recommendations of FFC but higher than the projections made in budget and MTFPS.** The ratio of outstanding liabilities to GSDP at 26.97 per cent was higher than the recommendations of FFC as well as projections made in budget and MTFPS.

The State Government had not made necessary amendments in Haryana FRBM Act as per the guidelines of FFC. The State even failed to achieve targets recommended by the FFC in respect of Revenue Deficit and Outstanding Debt.

1.1.3 Budget estimates and actual

The budget papers provide estimates of revenue and expenditure for a particular fiscal year. The estimation of revenue and expenditure should be made as accurately as possible so that variations can be analysed to find out the genuine causes. The Budget estimates and actual for some important fiscal parameters are given in **Chart 1.4**.

Chart 1.4: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2017-18



- As against the targeted revenue receipt of ₹ 68,811 crore, the actual revenue receipts were ₹ 62,695 crore (91.11 per cent).
- The collection under tax receipts was only ₹ 48,397 crore against the anticipated receipt of ₹ 51,712 crore mainly due to lesser receipt under VAT and GST which was ₹ 26,442 crore against the anticipation of ₹ 30,500 crore under VAT. The receipt in State Excise was ₹ 4,966 crore against the anticipated receipt of ₹ 6,100 crore.

- The non-tax receipts was only ₹ 14,298 crore (83.62 *per cent*) against the anticipated receipt of ₹ 17,099 crore mainly due to lesser receipts under Road Transport (₹ 690 crore), Urban Development (₹ 139 crore) and Education (₹ 356 crore) than the estimated projections.
- The actual revenue expenditure was lesser by ₹ 6,679 crore than the budget provision of ₹ 79,936 crore due to lesser revenue expenditure in social services (₹ 3,342.24 crore) and in economic services (₹ 5,645.44 crore). However, revenue expenditure in general services was more by ₹ 2,319.37 crore due to higher expenditure on pension ₹ 2,183.01 crore.
- The capital expenditure was higher at ₹ 13,538 crore against the budget estimate of ₹ 12,449 crore.
- The Government managed to maintain the revenue deficit below the estimates at ₹ 10,562 crore.
- The actual fiscal and primary deficits were more than anticipated.

The Revenue Receipts fell short of the budgeted targets and Revenue Expenditure was also below the budget projections. Though the State Government succeeded in keeping the Revenue Deficit within the budget estimates but the assumption of FFC of Revenue Surplus State could not be achieved. The fiscal deficit at 3.14 *per cent* of GSDP was more than the projection of 2.84 *per cent*.

1.1.4 Buoyancy Ratios

Buoyancy Ratios indicate the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. The Buoyancy Ratios of Revenue Receipts, State's Own Tax Receipts, Total Expenditure and Fiscal Liabilities are given in **Table 1.5**.

Table 1.5: Buoyancy Ratios of Receipts, Expenditure and Fiscal Liabilities in comparison to GSDP

	2013-14	2014-15	2015-16	2016-17	2017-18
GSDP (₹ in crore)	3,99,268	4,36,962	4,85,824	5,45,323	6,08,471
Rate of Growth of GSDP (in per cent)	15.05	9.44	11.18	12.25	11.58
Revenue Receipts (RR)					
RR during the year (₹ in crore)	38,012	40,799	47,557	5,2497	62,695
Rate of growth of RR (in per cent)	13.02	7.33	16.56	10.39	19.43
Buoyancy of RR with respect to GSDP	0.86	0.78	1.48	0.85	1.68
State's Own Tax Revenue (SOTR)					
SOTR during the year (₹ in crore)	25,567	27,635	30,929	34,026	41,099
Rate of Growth of SOTR (in per cent)	8.52	8.09	11.92	10.01	20.79
Buoyancy of SOTR with GSDP	0.57	0.86	1.07	0.82	1.80
Total Expenditure (TE)					
TE during the year (₹ in crore)	46,598	53,677	79,394	79,781	88,190
Rate of Growth of TE (in per cent)	5.05	15.19	47.91	0.49	10.54
Buoyancy of TE with GSDP	0.34	1.61	4.28	0.04	0.91
Fiscal Liabilities (FL)					
FL at the end of the year (₹ in crore)	76,263	88,446	1,20,718	1,46,371	1,64,076
Rate of Growth of FL (per cent)	17.66	15.97	36.49	21.25	12.10
Buoyancy of FL with GSDP	1.17	1.69	3.26	1.74	1.04

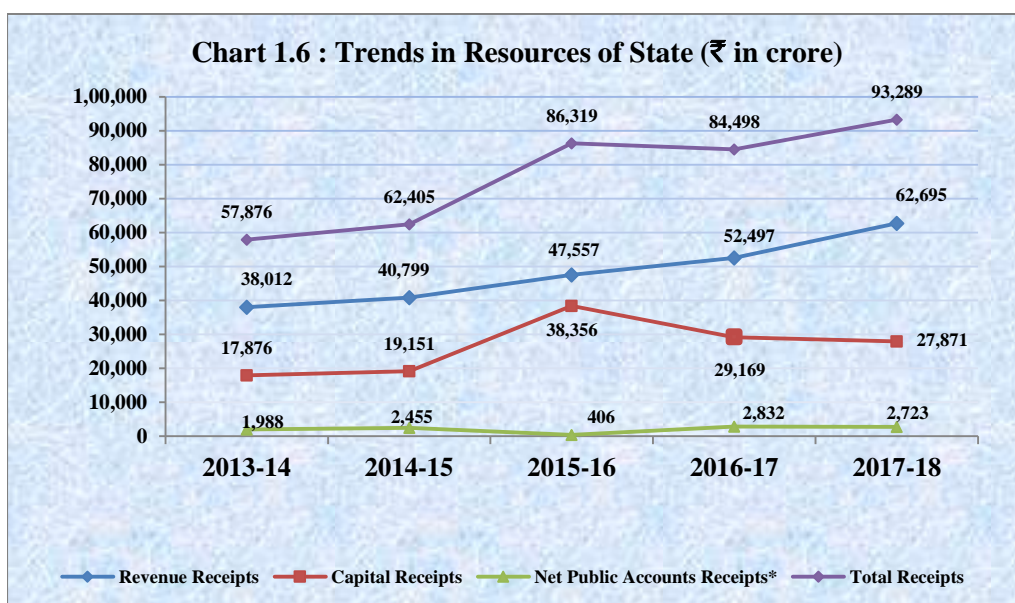
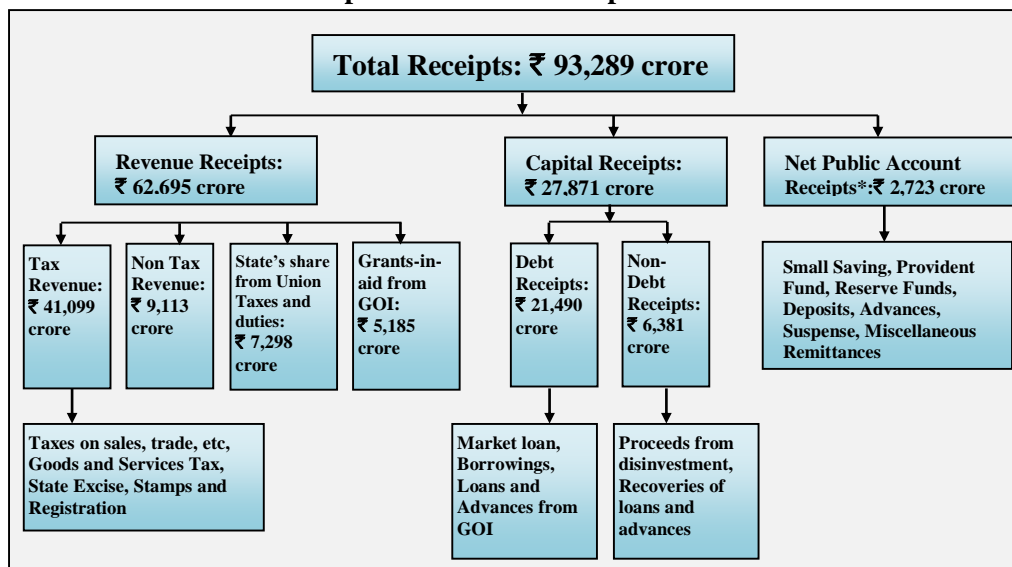
Source: Finance Accounts of respective years

It can be seen that the Buoyancy of RR and SOTR with reference to GSDP was higher during 2017-18. This indicates that during 2017-18 the growth rate of RR was higher than the growth rate of GSDP. The growth rate of TE was less than the growth rate of GSDP while the growth rate of fiscal liabilities was more than that of GSDP.

1.2 Resources of the State as per Finance Accounts 2017-18

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, 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 Public Account. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.6** depicts the trends in various components of the receipts of the State during 2013-18, the **Chart 1.5** and **Chart 1.7** depict the composition of resources of the State during the current year.

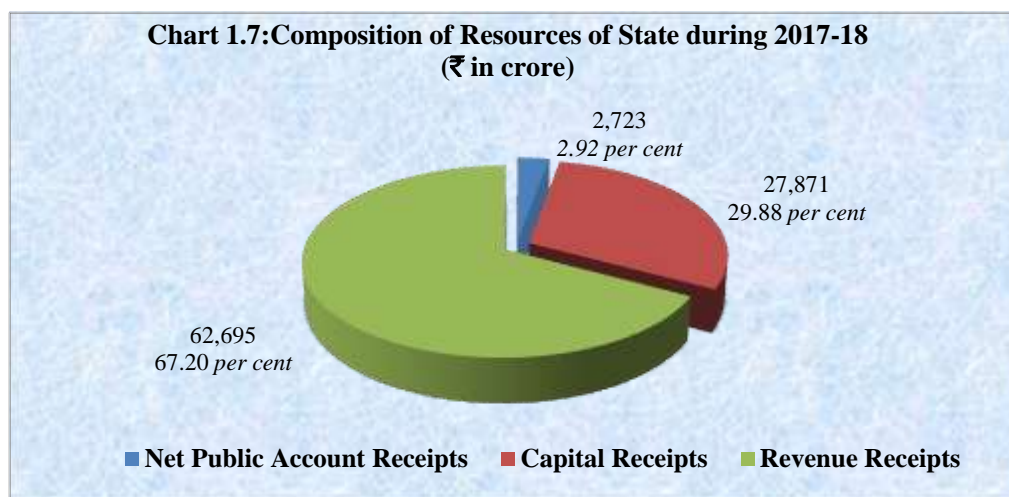
Chart 1.5: Components and sub component of the resources



(Source: State Finance Accounts of the respective years)

- Net Public Account Receipts (₹ 2,723 crore) = Public Account Receipts (₹ 33,894 crore) less Public Accounts Disbursements (₹ 31,171 crore)

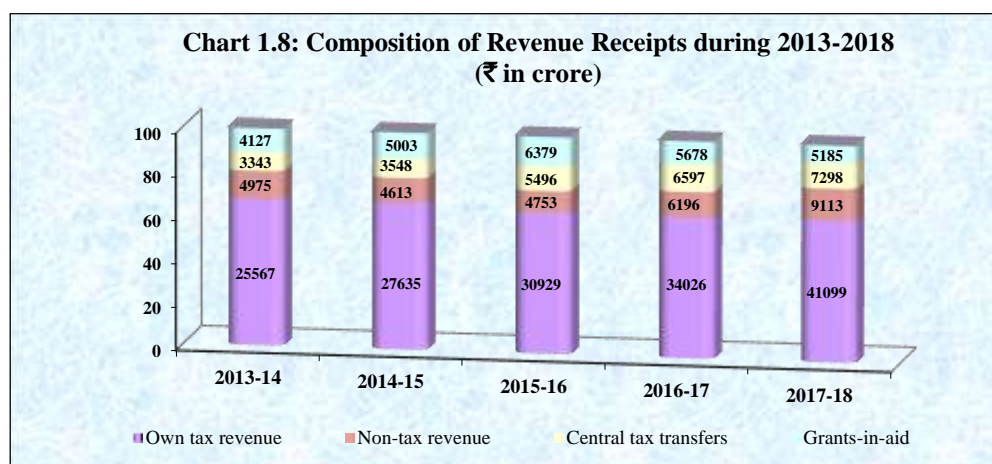
The total receipts of the Government increased by ₹ 35,413 crore (61.19 per cent) during 2013-18. Revenue receipts increased by ₹ 24,683 crore (64.93 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 9,995 crore (55.91 per cent) and Net Public Account receipts increased by ₹ 735 crore (36.97 per cent) during the same period.



The share of revenue receipts in the total receipts increased from 65.68 per cent in 2013-14 to 67.20 per cent in 2017-18. The share of net Public Accounts receipts slightly decreased from 3.43 to 2.92 per cent and share of capital receipts including debt also decreased from 30.89 per cent to 29.88 per cent during 2013-18.

1.3 Revenue Receipts

The trends and composition of revenue receipts over the period 2013-18 are presented in *Appendix 1.4* and also depicted in **Chart 1.8**.



(Source: State Finance Accounts of respective years)

The revenue receipts of the State increased by 64.93 per cent during the period from 2013-14 to 2017-18. The State's own revenue increased by 60.75 per cent, the grants-in-aid from GoI increased by 25.64 per cent and the central tax transfers increased by 118.31 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue remains at 80 per cent during 2013-14 and 2017-18. The share of grants-in-aid from GoI decreased from 10.86 per cent in 2013-14 to 8.27 per cent in 2017-18. The share of central tax transfers increased from 8.80 per cent to 11.64 per cent during 2013-14 to 2017-18.

The revenue receipts of the State during the current year grew by 19.43 *per cent* over the previous year. This was mainly due to increase in tax revenue by ₹ 7,073.70 crore (20.79 *per cent*) and of non-tax revenue by ₹ 2,916.76 crore (47.07 *per cent*) as well as increase in share of Union taxes and duties from the Government of India (GoI) by ₹ 700.05 crore (10.61 *per cent*). The increase was partially counter balanced by decrease in grants-in-aid from GoI by ₹ 492.46 crore (8.67 *per cent*). The trends in revenue receipts relative to GSDP are given in **Table 1.6**.

Table 1.6: Trends in Revenue Receipts relative to GSDP

	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts (RR) (₹ in crore)	38,012	40,799	47,557	5,2497	62,695
Rate of growth of RR (<i>per cent</i>)	13.02	7.33	16.56	10.39	19.43
SOTR (₹ in crore)	25,567	27,635	30,929	34,026	41,099
Rate of growth of SOTR (<i>per cent</i>)	8.52	8.09	11.92	10.01	20.79

The growth rate of revenue receipts in the current year was 19.4 *per cent* which was higher than the growth rate of 11.3 *per cent* in GCS (*Appendix 1.1*).

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, the State's performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax receipts for the year 2017-18 vis-à-vis assessment made by FFC and MTFPS are given in the **Table 1.7**.

Table 1.7: Actual tax and non-tax receipts vis-à-vis assessment made by FFC and MTFP
(₹ in crore)

	FFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					FFC projection	Budget estimates	MTFPS projection
Tax revenue	57,315	43,340 ²	43,340	41,099	(-) 28.29	(-) 5.17	(-) 5.17
Non-tax revenue	4,544	10,081 ³	10,082	9,113	100.55	(-) 9.60	(-) 9.60

The actual collection under State's own tax revenue fell short by 28.29 *per cent* of the projections made by FFC and 5.17 *per cent* of budget estimates and MTFPS projection. The actual receipts under non-tax revenue were more by 100.55 *per cent* of the projections made by FFC but fell short by 9.60 *per cent* of budget estimates and MTFPS.

Thus, the State Government could not achieve their own targets projected in the budget and MTFPS.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.8** which also depicts the trends in various components of own tax revenue of the

² Excluding Share of Central Taxes.

³ Excluding share of GIA.

State during 2013-18.

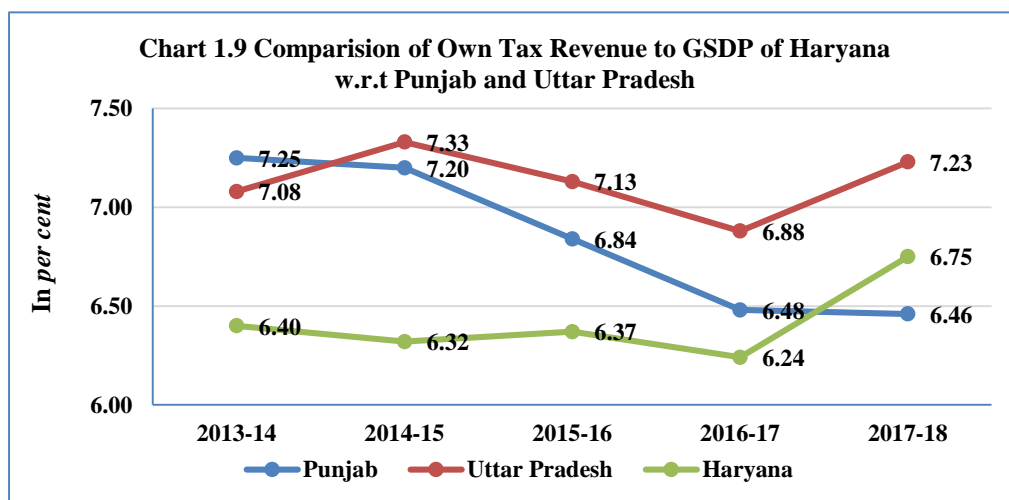
Table 1.8: Components of State's own resources

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Taxes on sales, trade, etc.	16,774.33 (9)	18,993.25 (13)	21,060.23 (11)	23,488.41 (12)	15,608.92 (-34)
GST	-	-	-	-	10,833.43
State excise	3,697.35 (14)	3,470.45 (-6)	4,371.08 (26)	4,613.13 (6)	4,966.21 (8)
Taxes on vehicles	1,094.86 (23)	1,191.50 (9)	1,400.38 (18)	1,583.06 (13)	2,777.57 (75)
Stamp duty and Registration fees	3,202.48 (-4)	3,108.70 (-3)	3,191.21 (3)	3,282.63 (3)	4,192.49 (28)
Land revenue	12.42 (-4)	15.28 (23)	14.97 (-2)	16.09 (7)	18.07 (12)
Taxes on goods and passengers	497.45 (6)	527.07 (6)	554.25 (5)	594.59 (7)	2,317.47 (290)
Other taxes ⁴	287.71 (16)	328.32 (14)	336.97 (3)	4,47.77 (33)	385.22 (-14)
Total	25,566.60 (9)	27,634.57 (8)	30,929.09 (12)	34,025.68 (10)	41,099.38 (21)

(The percentage increase over previous year is shown in parenthesis)

(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹ 15,532.78 crore (60.75 per cent) during 2013-18. All the major taxes and duties recorded increasing trend except Taxes on Sales, Trade, etc. during 2017-18 after roll out of GST from 1st July 2017. **The substantial increase in revenue receipt under taxes on goods and passengers by ₹ 1,722.88 crore during the year 2017-18 was due to one-time settlement incentive scheme⁵.**



Own tax-GSDP ratio of Haryana was lower than Punjab and Uttar Pradesh during 2013-17. However, during 2017-18 the Own tax-GSDP ratio of Haryana was marginally higher at 6.75 per cent as compared to Punjab (6.46 per cent).

Goods and Services Tax

State Government implemented the Goods & Services Tax (GST) Act which became effective from 1st July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial

⁴ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity.

⁵ The State Government launched (June 2017) “the Haryana One Time Settlement Scheme” for recovery of outstanding dues, which provided waiver of penalty and interest on payment of outstanding dues.

year after the receipt of final revenue figures, as audited by the CAG of India. A base year (2015-16) revenue figure was finalized under GST Act. **In case of Haryana, the revenue was ₹ 15,230.59 crore during the base year (2015-16). The projected revenue for any year in a State shall be calculated by applying the projected growth rate (14 per cent per annum) over the base year revenue of that State.**

The projected revenue for the year 2017-18 (1st July 2017 to 31st March 2018) in accordance with base year figure was ₹ 14,845.26⁶ crore. Revenue figure under GST for the year 2017-18 has been depicted in Finance Accounts as per nature of receipt i.e. State Goods & Services (SGST) Tax, cross utilization of Input Tax Credit between SGST and IGST (Integrated Goods & Services Tax), Apportionment of IGST and Advance apportionment from IGST. **Against the projected revenue of ₹ 14,845.26 crore, the revenue receipt of the State Government under GST during the year 2017-18 remained at ₹ 10,943.02 crore and compensation of ₹ 1,199 crore as detailed in Table 1.9. Thus, overall there was a shortfall of ₹ 2,703.24 crore in receipt of compensation as on 31 March 2018.**

Table 1.9: Month-wise impact of GST and compensation received

(₹ in crore)

Month	Monthly revenue to be protected	Pre-GST taxes collected	SGST collected	Provisional apportionment of IGST	Total Amount	Compensation received	Deficit (+)/ Surplus (-)
July 2017	1,649.47	51.22	0.20	0.00	51.42	0.00	1,598.05
August-2017	1,649.47	1.84	159.85	-286.67	-124.98	0.00	1,774.45
September-2017	1,649.47	1.21	1,087.72	113.76	1,202.69	476.00	-29.22
October-2017	1,649.47	1.20	718.07	232.71	951.98	0.00	697.49
November-2017	1,649.47	1.12	1,033.62	152.64	1,187.38	325.00	137.09
December-2017	1,649.47	11.23	1,426.45	380.45	1,818.13	0.00	-168.66
January-2018	1,649.47	1.13	964.07	351.99	1,317.19	0.00	332.28
February-2018	1,649.47	3.40	1,311.33	1,069.50 ⁷	2,384.23	0.00	-734.76
March-2018	1,649.47	37.23	1,823.50	294.25	2,154.98	398.00	-903.51
Total	14,845.26	109.58	8,524.81	2,308.63	10,943.02	1,199.00	2,703.24

Source: Information from PAG (A&E) Haryana

Advance apportionment from IGST

The GoI is to apportion IGST to State Governments under sections 17 of the IGST Act, 2017. The State Tax Division, Ministry of Finance, Department of Revenue (GoI) sanctioned (February 2018) provisional/advance settlement of apportionment of ₹ 667 crore with the condition that amount will be adjusted in the year 2018-19 from the regular settlement of IGST on the basis of monthly returns in ten equal installments starting from April 2018. **However, the GoI adjusted these ₹ 667 crore against the bi-monthly compensation due to State**

⁶ ₹ 15,230.59 x (1+ 14/100)² = ₹ 19,793.675 crore for 2017-18 and for nine months = ₹ 19,793.675 crore x 3/4 = ₹ 14,845.26 crore

⁷ It includes ₹ 667 crore received on account of advance apportionment of IGST.

for November-December 2017. The GoI had not released compensation for this bi-monthly period.

Cost of tax collection

The collection of major taxes, expenditure incurred on their collection and the percentage of such expenditure to collection during the years 2015-16 to 2017-18 are given in **Table 1.10** which shows that **cost of collection is less in the State than the All India Average.**

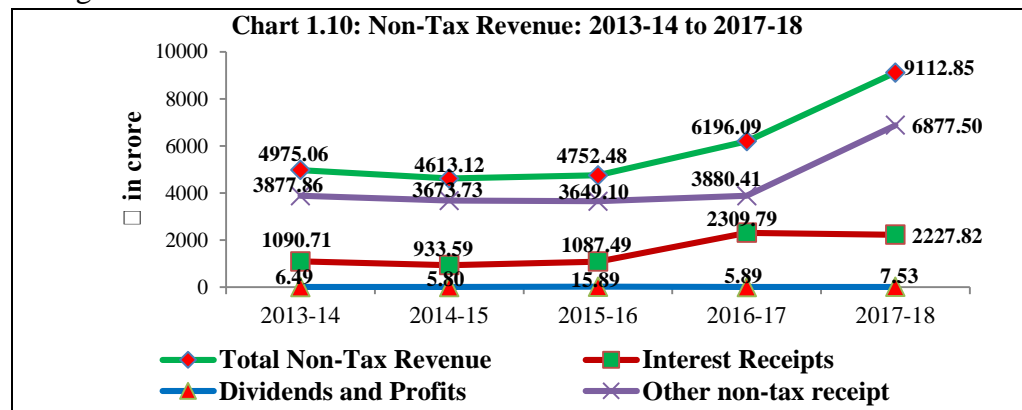
Table 1.10: Cost of collection of taxes

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		₹ in crore)			
Taxes on Sales, trades, etc.	2015-16	21,060.23	128.50	0.61	0.66
	2016-17	23,488.41	141.80	0.60	0.69
	2017-18	15,608.92	147.94	0.95	NA
Taxes on Vehicles	2015-16	1,400.38	18.72	1.34	4.99
	2016-17	1,583.06	28.57	1.80	2.61
	2017-18	2,777.57	38.23	1.38	NA
State Excise	2015-16	4,371.08	31.08	0.71	3.21
	2016-17	4,613.13	34.63	0.75	2.01
	2017-18	4,966.21	42.33	0.85	NA
Stamp and Registration	2015-16	3,191.21	15.37	0.48	2.87
	2016-17	3,282.63	10.50	0.32	2.99
	2017-18	4,192.49	9.82	0.23	NA

(Source: Finance Accounts for the respective years)

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2013-18) given in **Chart 1.10** and **Table 1.11** depicts the trends in various components of non-tax revenue of the State during 2013-18.



Source: Finance Accounts of years concerned

Table 1.11: Growth of non-tax revenue during 2013-18

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18
Interest receipts	1,090.71 (3)	933.59 (-14)	1,087.49 (16)	2,309.79 (112)	2,227.82 (-4)
Dividends and Profits	6.49 (-8)	5.80 (-11)	15.89 (174)	5.89 (-63)	7.53 (28)
Other non-tax receipts	3,877.86 (7)	3,673.73(-5)	3,649.10 (-1)	3,880.41 (6)	6,877.50 (77)
a) Major and medium Irrigation	95	129	110	113	132
b) Road Transport	1,098	1,235	1,255	1,265	1,280
c) Urban Development	1,105	861	422	599	2,861
d) Education	319	564	637	640	674
e) Non-ferrous mining and metallurgical industries	79	43	272	497	713
Total	4,975.06 (6)	4,613.12 (-7)	4,752.48 (3)	6,196.09 (30)	9,112.85 (47)

(The percentage increase over previous year is shown in parenthesis)

(Source: Finance Accounts for the respective years)

The actual receipts under non-tax revenue increased by ₹ 4,137.79 crore (83.17 per cent) during 2013-18. **Non-Tax revenue (₹ 9,112.85 crore) constituted 14.54 per cent of the revenue receipt during 2017-18 registering increase of ₹ 2,916.76 crore (47.07 per cent) over the previous year mainly due to increase in receipt under Urban Development Department⁸ and Non-ferrous Mining and Metallurgical industries.**

1.3.2 Grants in aid from GoI

The GoI had operated new Sub-Major Heads under Major Head-1601 Grants-in-Aid (GIA) for providing GIA to States during 2017-18 and discontinued Plan and Non-Plan classification. The GIA from GoI decreased by ₹ 492.46 crore in 2017-18 over the previous year as shown in **Table 1.12**.

Table 1.12: Grants-in-aid received from GoI

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Non-Plan Grants	2,256.17	1,723.20	3,744.39	3,078.49	-
Grants for State Plan Schemes	856.66	2,815.36	2,268.18	2,327.52	-
Grants for Central Plan Schemes	62.99	24.57	27.53	34.50	-
Grants for Centrally Sponsored Schemes	951.36	439.75	338.66	237.07	2,326.62
Finance Commission Grants	-	-	-	-	1,316.68
Compensation for Loss of Revenue arising out of implementation of GST					1,199.00
Other Transfer/Grants to States	-	-	-	-	342.82
Total	4,127.18 (76)	5,002.88 (21)	6,378.76 (28)	5,677.58 (-11)	5,185.12 (-9)

(Source: Finance Accounts for respective years)

The GIA from GoI decreased from ₹ 5,677.58 crore (2016-17) to ₹ 5,185.12 crore (2017-18) which also included compensation of ₹ 1,199 crore in lieu of loss of revenue arising out of implementation of GST.

1.3.3 Funds transferred directly to State implementing agencies

The GoI has been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However, during 2017-18, the GoI transferred ₹ 3,226.60 crore directly to various implementing agencies/ Non-Governmental Organisations of the State as detailed in **Table 1.13**.

⁸ As per decision of the State Government, external development charges since May 2017 were started to be deposited in the Consolidated Fund of the State under Major Head 0217 which were earlier deposited with the Haryana Shehri Vikas Pradhikaran (HSVP).

Table 1.13: Funds transferred directly to State implementing agencies
(₹ in crore)

Sr. No.	Scheme Name	Implementing agency	Amount
1.	Autonomous R&D institution	(i) Registered Societies, (ii) Statutory Bodies	97.34
2.	Mahatma Gandhi National Rural Employment Guarantee Scheme	MNREGA	254.54
3.	National Handicapped Finance and Development Corporation	National Handicapped Finance and Development Corporation	32.74
4.	MPs Local Area Development Scheme MPLADS	Deputy Commissioners	75.00
5.	National Aids Control Programme III	Haryana State AIDS Control Societies	11.88
6.	National Hydro Electric Power Corporation	NHPC Ltd.	350.00
7.	Research and Development Department of Biotechnology	(i) Registered Societies (ii) Statutory Bodies (iii) State Government PSUs (iv) Government Autonomous Bodies (v) Government Institutions	156.86
8.	Support to National institute of Technology (NITS) including Ghani Khan institute	NIT Kurukshetra	152.29
9.	Mission for Horticulture Development	National Horticulture Board, Gurugram	541.99
10.	Schemes arising out of the implementation of the person with Disabilities SJE (Equal opportunities, Protection of Rights and Full Participation) Act, 1995	National Handicapped Finance and Development Corporation	12.70
11.	Seekho aur Kamao-Skill Development Initiatives	Mass Infotech Society	31.89
12.	Project Based Support to Autonomous Institutions	National Council for Cement & Building Materials	29.16
13.	National Mission on Food Processing CS (SAMPDA)	National Horticulture Board, Gurugram	24.84
14.	National Power Training Institute Power	National Power Training Institute	57.20
15.	Support to Indian Institute of Management (IIMs)	Indian Institute of Management, Rohtak	132.80
16.	Capacity Building: Panchayat Sashaktikaran Abhiyan	Manav Rachna International University, Faridabad	10.55
17.	Integrated Power Development Scheme	Power Grid Corporation of India Limited	65.70
18.	Swadesh Darshan-Integrated Development of Theme Based Tourism Circuits	Haryana Tourism Corporation Limited	13.60
19.	Payment for Urea Freight Subsidy	Yara Fertilisers India Pvt. Limited	190.80
20.	Payment for Imported P&K Fertilisers	Mosaic India Private Limited	513.87
21.	Industrial and Entrepreneurship Development	Regional Centre for Biotechnology	46.19
22.	Nai Manjil -the Integrated Education and Livelihood Initiative	Mass Infotech Society	10.22
23.	Works under Road Wing	Jhandu, Dhatarwal Construction, etc.	214.59
24.	Pardhan Mantri Matru Vandana yojna	Women and Child Development Department	39.09
25.	Other Schemes	-	160.76
		Total	3,226.60

Source: Finance Accounts – Appendix VI

Out of total funds of ₹ 3,756.60 crore transferred by the GoI to implementing agencies (including Central Bodies and other organisations outside the purview

of the State Government) in the State, an amount of ₹ 3,226.60 crore (86 per cent) was released to the State implementing agencies.

1.3.4 Central tax transfers

Central tax transfers increased from ₹ 6,597.47 crore in 2016-17 to ₹ 7,297.52 crore in 2017-18 as given in **Table 1.14**.

Table 1.14: Central tax transfers during 2016-17 and 2017-18

(₹ in crore)				
Name of Tax	Recommendation of FFC	Actual for 2016-17	Actual for 2017-18	Variation
Corporation Tax	42 per cent of the sharable amount of	2,118.57	2,235.92	117.35
Income Tax	Central taxes to	1,472.41	1,888.08	415.67
Wealth Tax	states compared to 32	4.85	-0.07	(-) 4.92
Customs	per cent of ThFC	911.33	736.90	(-) 174.43
Union Excise Duty		1,040.65	770.20	(-) 270.45
Service Tax		1,049.64	825.05	(-) 224.59
Other Taxes and Duties on Commodities and Services		0.02	-	(-) 0.02
Central Goods and Service Tax (CGST)		-	104.36	104.36
Integrated Goods and Services Tax (IGST)			737.08	737.08
Total		6,597.47	7,297.52	700.05

(Source: Finance Accounts for respective years)

The FFC recommended increasing the States' share of Central Taxes from 32 to 42 per cent. Accordingly, the State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax was fixed at 1.084 and 1.091 per cent, respectively.

The share of Union Taxes received during 2017-18 (₹ 7,297.52 crore) was more by ₹ 700.05 crore as compared to 2016-17 but less by ₹ 1,074.26 crore than the projections made in the budget estimates 2017-18 (₹ 8,371.78 crore).

1.3.5 Funds created by levying Cess

Article 266(1) of the Constitution of India provides that all revenues received by the State Government, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans shall form one Consolidated Fund to be called "the Consolidated Fund of the State". The Thirteenth Finance Commission also expressed concern over the tendency to divert public expenditure from the budget to nominated funds which are operated outside the authority of the legislature.

Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare

Board has been constituted. As per accounts of the Board, the total funds available with the Board as on 31 March 2016 were ₹ 2,069.70 crore. The board received ₹ 420.18 crore during 2016-17 as labour cess, interest, etc. and spent ₹ 82.72 crore including ₹ 77.99 crore on labour welfare schemes during the year. As on 31 March 2017, the board had funds of ₹ 2,407.16 crore.

Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns.

During 2011-17, the receipts under the fund were ₹ 3,068.82 crore and expenditure incurred was ₹ 2,468.28 crore. Since these funds were not included in the annual budget proposals, the legislature had no control over these funds.

The State Government should ensure to credit all the revenue receipts in the Consolidated Fund of the State and incurring expenditure after the authorization of State Legislature.

1.3.6 Grants-in-aid to States on recommendation of Central Finance Commissions

The budget allocation made for fulfillment of Fourteenth Finance Commission recommendations for the year 2016-17 and 2017-18 vis-à-vis Government releases and actual expenditure incurred are given in **Table 1.15**.

Table 1.15: Budget allocation, Government releases and actual expenditure against recommendations of 14th Finance Commission for the year 2016-17 and 2017-18

(₹ in crore)

Name of Scheme/ Department	2016-17			2017-18		
	Budget	Government releases	Actual expenditure	Budget	Government releases	Actual expenditure
Urban Development	427.96	429.04	301.21	536.84	305.45	536.84
Relief on Account of National Calamities- SDRF	357.75	357.75	357.75	254.25	254.25	254.25
Other Rural Development Programme	656.72	656.72	656.72	756.98	756.98	756.98
Total	1,442.43	1,443.51	1,315.68	1,548.07	1,316.68	1,548.07

(Source: Figures obtained from Finance Department of Haryana)

As per recommendations of the 14th Finance Commission, GoI released only basic grants for local bodies (Rural and Urban Development) and State Disaster Response Fund during the year 2016-17 and 2017-18.

1.4 Capital Receipts

Capital receipts include recoveries of loans and advances, receipts through debt i.e. internal and from GoI and miscellaneous capital receipts. The capital receipts during five years (2013-18) are detailed in **Table 1.16**.

Table 1.16: Trends in growth and composition of receipts

(₹ in crore)					
Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Receipts (CR)	17,875.90	19,150.31	38,356.69	29,169.02	27,870.56
Miscellaneous Capital Receipts	9.89	18.74	29.98	26.27	39.87
Recovery of Loans and Advances	261.85	272.82	328.28	973.23	6,340.93
Public Debt Receipts	17,604.16	18,858.75	37,998.43	28,169.52	21,489.76
Market Loans	11,446.18	13,200.00	14,099.99	15,800.00	16,639.49
Bonds	0.00	0.00	17,300.00	8,650.00	0.00
Loans from Financial Institutions	4,777.60	4,102.79	4,641.45	3,412.39	4,525.43
Special Securities issued to National Small Saving Fund	566.60	1,251.31	1,721.40	-	-
Other Loans	472.31	173.89	138.36	183.87	104.35
Loans from GoI	341.47	130.76	97.23	123.26	141.01
Percentage of Market Loan to Public Debt Receipt	65.02	69.99	37.11	56.09	77.43
Rate of growth over the previous year (per cent)					
Of debt capital receipts	16	7	101	(-) 26	(-) 24
Of non-debt capital receipts	(-) 25	7	23	179	538
Of GSDP	15.05	9.44	11.18	12.25	11.58
of Capital Receipts	15	7	100	(-) 24	(-) 4

(Source: Finance Accounts of respective years)

Share of Market loans in Public Debt receipts increased to 77.43 per cent in 2017-18 from 56.09 per cent in 2016-17, due to less loans raised from bonds and National Small Saving Funds Loans. **Non-debt receipts (₹ 6,380.80 crore) increased by 538 per cent over the previous year primarily due to conversion of ₹ 5,190 crore of DISCOMs loans into equity.** State Government has issued Power bonds of ₹ 17,300 crore during 2015-16 and ₹ 8,650 crore during 2016-17 against takeover of loans of ₹ 25,950 crore (75 per cent of total DISCOMs liability as on 30 September 2015 under UDAY scheme).

1.4.1 Proceeds from disinvestment

During the year 2017-18, net proceeds from capital disinvestment of 16 Cooperative Banks and Societies were ₹ 39.87 crore which is 51.77 per cent more than the previous year (₹ 26.27 crore).

1.4.2 Recoveries of loans and advances

The details of loans and advances disbursed and recovery made during 2013-18 are given in **Table 1.17**.

Table 1.17: Quantum of loans disbursed and recovered during 2013-18

(₹ in crore)

Quantum of loans disbursed and recovered	2013-14	2014-15	2015-16	2016-17	2017-18
Opening Balance	3,488	4,002	4,572	17,494	21,036
Amount advanced during the year	776	843	13,250	4,515	1,395
Amount recovered during the year	262	273	328	973	6,341
Closing Balance	4,002	4,572	17,494	21,036	16,090
Net addition	514	570	12,922	3,542	(-4,946)
Quantum of loans disbursed and recovered to Co-operative Sugar Mills					
Opening Balance	882	1,029	1,213	1,869	2,111
Amount advanced during the year	150	190	646	252	200
Amount recovered during the year	3	6	-	-	7
Closing Balance	1,029	1,213	1,869	2,111	2,304

During the year, loans and advances amounting to ₹ 6,340.93 crore were recovered. Out of this, ₹ 206.87 crore had been recovered from Haryana State Agriculture & Rural Bank and ₹ 93.19 crore against the loans of Government Servants. ₹ 6,007.49 crore were recovered from Power Sector Companies. Out of which, ₹ 5,190 crore were recovered by converting loans to equity by State Government. **Actual recovery of loans and advances ₹ 1,150.93 crore, though higher than earlier years, was only a fraction (5.47 per cent) of outstanding loans.**

There were outstanding loans of ₹ 2,110.90 crore against Co-operative Sugar Mills as on 31 March 2017. The State Government disbursed new loans ₹ 200 crore and recovered only ₹ seven crore during 2017-18 resulting in total outstanding loans of ₹ 2,303.90 crore as on 31 March 2018. All the loans to Co-operative Sugar Mills were disbursed with the condition that the loan would be repaid in five years in equal installments after twelve months of sanction with nine *per cent* per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. **However, loans were sanctioned/ disbursed to sugar mills without ensuring the fulfillment of conditions of earlier loans.**

Since the recovery of these loans from co-operative sugar mills have been very poor, to the extent that these loans have not been recovered and are in the nature of grant, this has resulted in understating the revenue expenditure and overstating the capital expenditure.

1.4.3 Debt receipts from internal sources

An amount of ₹ 21,348.75 crore was received as internal debt receipts during 2017-18 which was ₹ 6,697.51 crore (24 per cent) less than previous year (₹ 28,046.26 crore). Loans of ₹ 16,639.49 crore as market loans, ₹ 4,525.43 crore from financial institutions and banks were raised during 2017-18.

Trends in market borrowings are detailed in paragraph 1.10.

1.4.4 Loans and Advances from GoI

Total outstanding loans and advances from GoI decreased by ₹ 44.59 crore from ₹ 1,985.86 crore in 2016-17 to ₹ 1,941.27 crore in 2017-18. Loans of ₹ 141.01 crore were received from GoI and repayment of ₹ 185.60 crore was made during the year.

1.5 Public Account Receipts

Receipts and disbursements in respect of 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 Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the State Legislature. Trends of receipts and disbursements under various segments of public account are given in **Table 1.18**.

Table 1.18: Trends in Public Account Receipts and Disbursements during 2016-17 and 2017-18

(₹ in crore)

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Account		Excess of Receipts over disbursements	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
a. Small Savings, Provident Fund, etc.	3,034.08	3,342.50	1,919.20	2,116.18	1,114.88	1,226.32
b. Reserve Fund	1,593.64	973.29	48.91	153.65	1,544.73	819.64
c. Deposits	19,488.27	20,577.88	19,490.39	19,924.33	(-)2.12	653.55
d. Advances	9.09	1.99	9.09	1.99	-	-
e. Suspense and Miscellaneous	848.36	900.54	731.54	852.20	116.82	48.34
f. Remittances	7,134.20	8,098.05	7,076.54	8,123.14	57.66	(-) 25.09
Total	32,107.64	33,894.25	29,275.67	31,171.49	2,831.97	2,722.76

(Source: Finance accounts of respective years)

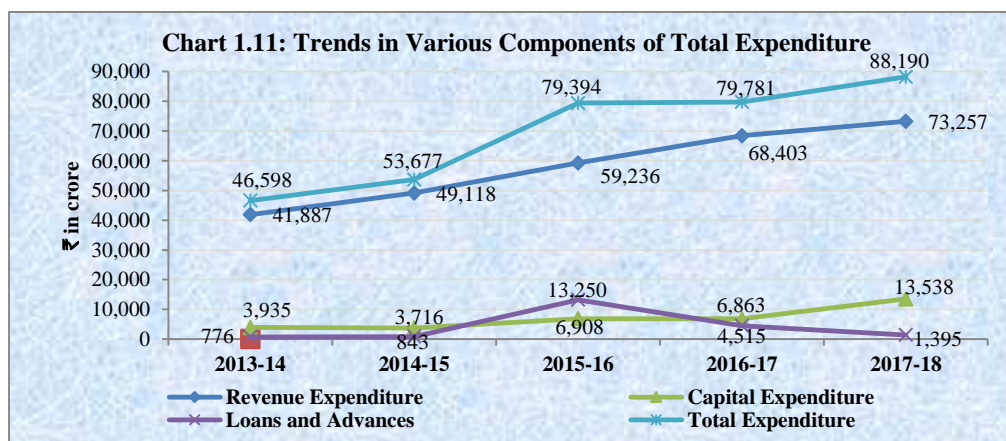
Net public account receipts in 2017-18 declined by 3.9 per cent over the previous year due to non-contribution of requisite amount of ₹ 811.80 crore in Consolidated Sinking Fund (a part of Reserve Fund).

1.6 Application of Resources

The application of resources are analysed under various headings such as growth and composition of expenditure, revenue expenditure, committed expenditure, expenditure on salaries, interest payments, subsidies, pension payments and expenditure on flagship schemes in the succeeding paragraphs.

1.6.1 Growth and Composition of Expenditure

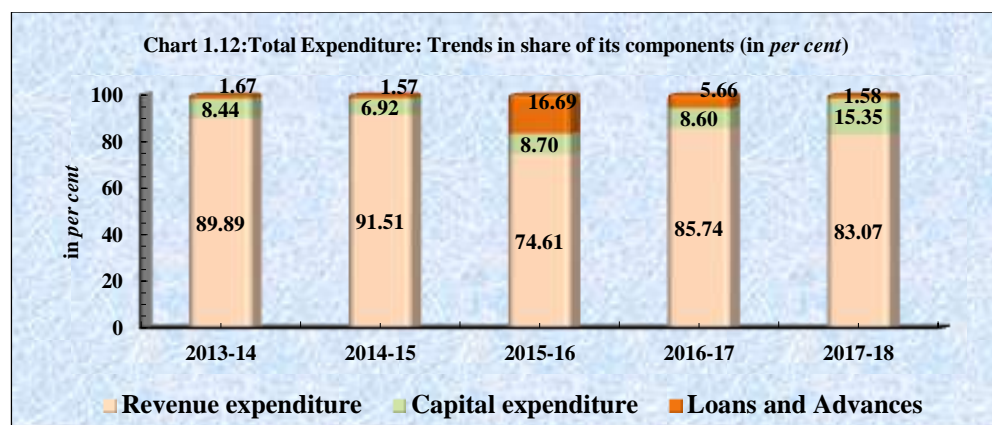
Trend and composition of total expenditure over the last five years (2013-18) are shown in charts below:



(Source: Finance accounts of respective years)

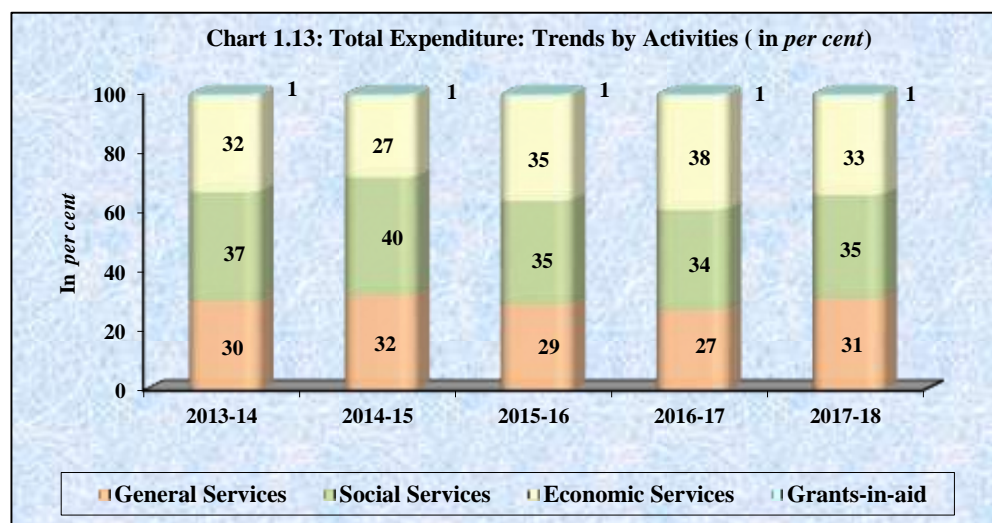
Total expenditure increased by 89.26 per cent over a period of five years (2013-18). Expenditure increased by 10.54 per cent over the previous year. Primarily on account of increase in capital expenditure by 244.04 per cent mainly due to converting of ₹ 5,190 crore loans and advances of DISCOMs into equity in the year 2017-18.

Disbursement of loans and advances increased by 79.77 per cent during the period from 2013-14 to 2017-18. Loans amounting to ₹ 887.48 crore to power companies and ₹ 150 crore to Haryana State Agriculture & Rural Development Bank, ₹ 200 crore to co-operative sugar mills and ₹ 121.07 crore to Government Servants were disbursed during the year 2017-18.



(Source: Finance Accounts of respective years)

The share of revenue expenditure in total expenditure during 2017-18 was 83.07 per cent which was lesser than 2016-17, while the share of capital expenditure in total expenditure increased from 8.44 per cent in 2013-14 to 15.35 per cent in 2017-18. The share of loans and advances disbursed increased from 1.67 per cent in 2013-14 to 16.69 per cent in 2015-16 but decreased to 1.58 per cent during 2017-18.



The share of general services including interest payments increased to 31 per cent in 2017-18 as compared to 27 per cent in previous year while

share of social services which increased during 2013-14 to 2014-15, remained static since 2015-16. Economic services decreased from 38 per cent in 2016-17 to 33 per cent in 2017-18. Share of grants-in-aid remained at around one per cent during the period. The combined share of social and economic services which represent development expenditure also remained static at around 68 to 69 per cent during this period.

1.6.2 Revenue expenditure

Table 1.19 presents the growth of revenue expenditure over five years (2013-18).

Table 1.19: Growth of Revenue Expenditure

	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue expenditure	41,887	49,118	59,236	68,403	73,257
Growth rate (per cent)	10	17	21	15	7
Revenue expenditure as percentage to GSDP	10	11	12	12	12

Revenue expenditure during 2013-18 increased by ₹ 31,370 crore (75 per cent) with the annual growth rate ranging from 7 to 21 per cent but its percentage to GSDP increased from 10 per cent to 12 per cent during the period 2013-18.

Revenue expenditure increased by 7 per cent from ₹ 68,403 crore in 2016-17 to ₹ 73,257 crore in 2017-18. Expenditure on General services increased by ₹ 5,067.88 crore on account of more expenditure mainly on pension (₹ 3,123.79 crore) and Police services (₹ 361.55 crore) and interest payments (₹ 1,419.36 crore). The expenditure on social services also increased by ₹ 2,587.85 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 722.52 crore), health and family welfare (₹ 274.03 crore) and social welfare and nutrition (₹ 315.44 crore), water supply, sanitation, housing and urban development (₹ 1,253.78 crore). Expenditure on economic services decreased by ₹ 2,768.39 crore due to less expenditure on Grant-in-aid to power sector (₹ 3,889.66 crore) offset by more expenditure on subsidy (₹ 991.14 crore).

Revenue expenditure in 2017-18 at ₹ 73,257 crore was less than the projections made in MTFPS (₹ 79,936 crore). The State could not cap the Revenue Expenditure within the normative assessment of FFC (₹ 56,909 crore) which held up the State from becoming a Revenue Surplus State.

1.6.3 Committed Expenditure

The committed expenditure on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.20** and **Chart 1.14** present the trends in the expenditure on these components during 2013-18.

Table 1.20: Components of committed expenditure

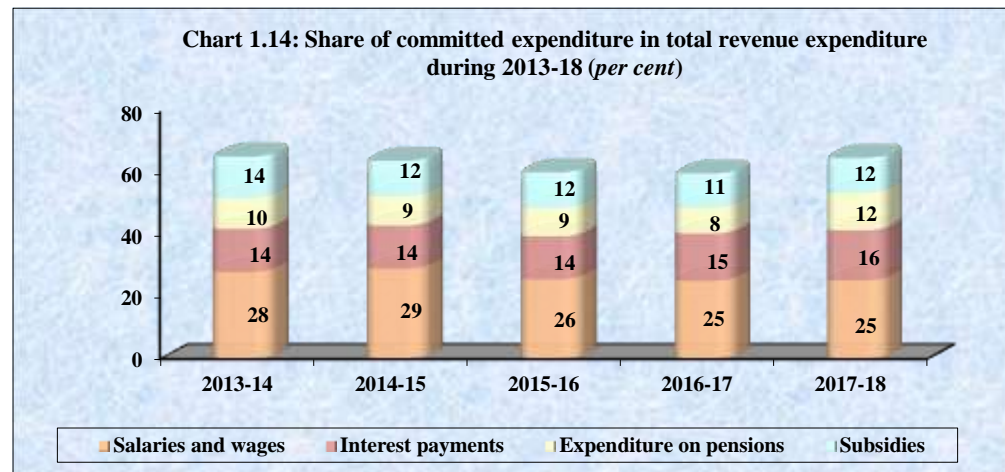
(₹ in crore)

Components of Committed Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actual
Salaries and wages	11,816 (31)	14,359 (35)	15,294 (32)	17,321 (33)	18,706	18,632* (30)
Interest Payments	5,850 (15)	6,928 (17)	8,284 (17)	10,542 (20)	11,257	11,961 (19)
Expenditure on Pensions	4,169 (11)	4,602 (11)	5,413 (11)	5,659 (11)	6,600	8,783 (14)
Subsidies	5,681 (15)	5,693 (14)	6,899 (15)	7,654 (15)	8,443	8,446 (13)
Total Committed Expenditure	27,516	31,582	35,890	41,176	45,006	47,822
Revenue Expenditure	41,887	49,118	59,236	68,403		73,257
Percentage of Committed Expenditure to Revenue Expenditure	66	64	61	60		65
Percentage of Committed Expenditure to Revenue Receipts	72	77	75	78		76

(Source: Finance Accounts and information from PAG (A&E) Haryana)

* Includes wages of ₹ 303.50 crore

Note: Figures in parentheses indicate percentage to revenue receipts



The total expenditure (₹ 39,072 crore) on salary, interest and pension payments was more by ₹ 1,180 crore (3.11 per cent) than the projections by the Government in MTFPS (₹ 37,892 crore) and consumed 62 per cent of the revenue receipts.

Committed expenditure on account of salary and wages, interest, pension payment and subsidies constituted about 65 per cent of the Revenue expenditure during 2017-18 as against 60 per cent in the previous year.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 18,632 crore) increased by 57.68 per cent during the period from 2013-14 to 2017-18. During 2008-09 to 2016-17, the CAGR of expenditure on salaries and wages was 12.9 per cent which was lower than GCS (13.4 per cent). **The increase over the previous year was 7.6 per cent which was lower than the average increase of 8.9 per cent in GCS (Appendix 1.1).** The expenditure on salaries (₹ 18,328 crore) was below the projections made in MTFPS (₹ 20,034 crore) (Appendix 1.6).

Interest payment

Interest payments (₹ 11,961 crore) increased by 104.46 per cent over a period of five years (2013-18). During 2017-18, there was an increase of ₹ 1,419 crore (13.46 per cent) over the previous year. The percentage of interest payments to revenue receipts increased from 15.39 per cent in 2013-14 to 19.08 per cent in 2017-18. **Interest payments during 2017-18 were higher than the assessment made by FFC (₹ 10,499 crore) and the projections of MTFPS (₹ 11,257 crore) (Appendix 1.6).**

Subsidies

Payment on subsidies increased by ₹ 2,765 crore (48.67 per cent) from ₹ 5,681 crore in 2013-14 to ₹ 8,446 crore in 2017-18, which was 13.47 per cent of the revenue receipts. Out of the total subsidies of ₹ 8,446 crore, ₹ 7,624.49 crore (90 per cent) was for the power and energy sectors. The total subsidy to the power and energy sector was higher than the projection in MTFPS (₹ 6,230 crore) (Appendix 1.6).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. In some cases, the State Government has extended loans either at zero per cent or less than borrowing rates means indirect subsidy i.e. implicit subsidy as detailed given in the **Table 1.21. Thus subsidies, which form part of committed expenditure, are understated to that extent.**

Table 1.21: Details of some implicit subsidies

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate	Expenditure
1.	Loans to Housing Co-operatives	3.00	3.00
2.	Loans to village panchayats for revenue earning schemes	0.32	0.32
3.	Interest free loans in lieu of deferred Sales Tax/VAT	30.00	30.00

(Source: Detailed Appropriation Accounts)

Pension payments

Pension payments (₹ 8,783 crore) increased by 110.67 per cent during the period from 2013-14 to 2017-18 which was 14.01 per cent of revenue receipts. The expenditure on pension payments in 2017-18 was higher than the assessments made by FFC (₹ 5,990 crore) and projections made by the MTFPS (₹ 6,600.22 crore) (Appendix 1.6) due to increase in supplementary provisions under superannuation pension ₹ 622.94 crore, payment of commuted value of pension ₹ 891.87 crore, gratuity ₹ 118.90 crore and family pension ₹ 111.05 crore. To meet the increasing pension liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

New Pension Scheme

State Government employees recruited on or after 1 January 2006 are eligible for the New Pension Scheme. In terms of the scheme, the employee contributes 10 per cent of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager

through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year, the State Government deposited ₹ 975.76 crore with the NSDL/Trustee Bank against employee's contribution of ₹ 479.94 crore and employer's share of ₹ 460.44 crore. Thus, there was short contribution of ₹ 19.50⁹ crore towards Defined Contributory Pension Scheme. **A balance of ₹ 14.54 crore was outstanding under Major Head 8342-other deposits, Minor Head-117 Defined Contributory Pension Scheme for Government employees as on 31 March 2018.** No interest was credited to the fund since its inception. Uncollected, unmatched and un-transferred amounts with accrued interest, represent outstanding liabilities under the scheme.

The Government may credit the outstanding amount alongwith interest at a rate which should not be less than the GPF rate.

Flagship schemes/ Programmes: Position of expenditure

Flagship schemes/Programmes are an integral and critical part of Government of India's commitment towards inclusive development of the nation. The amounts shown in **Table 1.22** were released for the flagship schemes by the Central Government to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2017-18.

Table 1.22: Budget and Expenditure under flagship schemes/programmes implemented in Haryana

Sr. No.	Name of the scheme/ programmes	Budget Estimates	Expenditure			Percentage of expenditure to Budget Estimates
			State	Centre	Total	
1	Rashtriya Krishi Vikas Yojana (RKVY)	710.00	224.95	120.02	344.97	49
2	National Horticulture Mission (NHM)	141.90	45.00	53.21	98.21	69
3	Indira Awaas Yojana (IAY)	302.00	71.13	106.69	177.82	59
4	National Rural Employment Guarantee Scheme (NREGS)	184.00	32.00	168.77	200.77	109
5	Swachh Bharat	275.50	0.00	39.66	39.66	14
6	Pradhan Mantri Gram Sadak Yojana	0.00	13.50	20.50	34.00	-
7	Sarva Shiksha Abhiyan	889.65	265.37	400.70	666.07	75
8	Mid-Day Meal	345.00	140.47	119.95	260.42	75
9	National Rural Health Mission	500.00	225.09	211.84	436.93	87
10	Accelerated Rural Water Supply Programme	262.90	74.62	90.73	165.35	63
11	AMRUT formely known as JNNURM	500.20	72.17	68.56	140.73	28
12	National Social Assistance Programme	3,398.45	3,560.16	87.50	3,647.66	107
13	Integrated Child Development Services Scheme	562.98	132.75	173.13	305.88	54
	Total	8,072.58	4,857.21	1,661.26	6,518.47	81

(Source: Directorate of Economic and Statistical Analysis, Haryana)

Out of budget estimates of ₹ 8,072.58 crore for 2017-18 for implementation of flagship schemes, the State utilized ₹ 6,518.47 crore (81 per cent). **In seven out of 13 flagship schemes utilisation of budget was less than 70 per cent.**

⁹ ₹ 479.94 crore - ₹ 460.44 crore = ₹ 19.50 crore

1.6.4 Financial Assistance by State Government to Local Bodies and other institutions

Table 1.23: Financial assistance to local bodies, etc.

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	783.66	1,809.77	1,984.67	2,130.56	2,102.96	2,102.96	-
Municipal Corporations and Municipalities	1,120.80	744.63	1,045.99	1,585.77	2,466.82	2,466.82	-
Zila Parishads and Other Panchayati Raj Institutions	1,263.49	1,192.04	1,261.94	2,263.80	2,283.57	2,283.43	(-) 0.01
Development Agencies	523.36	723.72	878.09	757.94	882.54	868.04	(-) 1.64
Hospitals and other Charitable Institutions	518.83	979.70	1,010.97	1,117.68	1,101.39	1,101.14	(-) 0.02
Other Institutions	329.53	656.14	4,584.31	4,791.39	1,019.41	1,021.92	0.25
Total	4,539.67	6,106.00	10,765.97	12,647.14	9,856.69	9,844.31	(-) 0.13
Assistance as percentage of Revenue Expenditure	11	12	18	18		13	

(Source: Information compiled by Accountant General (A&E) Haryana)

Table 1.23 indicates that the financial assistance to local bodies and other institutions increased from ₹ 4,539.67 crore in 2013-14 to ₹ 9,844.31 crore, constituting 13.44 *per cent* of the revenue expenditure during 2017-18. It decreased by ₹ 2,802.83 crore (22.16 *per cent*) over the previous year due to decrease in disbursements to other institutions (₹ 3,769.47 crore). Against the estimated provision of ₹ 9,856.69 crore, financial assistance of ₹ 9,844.31 crore was released. The decrease in the actual release vis-à-vis the budget estimate to Zila Parishads and other Panchayati Raj Institutions, Development Agencies and Hospitals and other charitable institutions ranged between 0.01 and 1.64 *per cent*.

1.7 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 (use) and its effectiveness (assessment of outlay-outcome relationships for selected services).

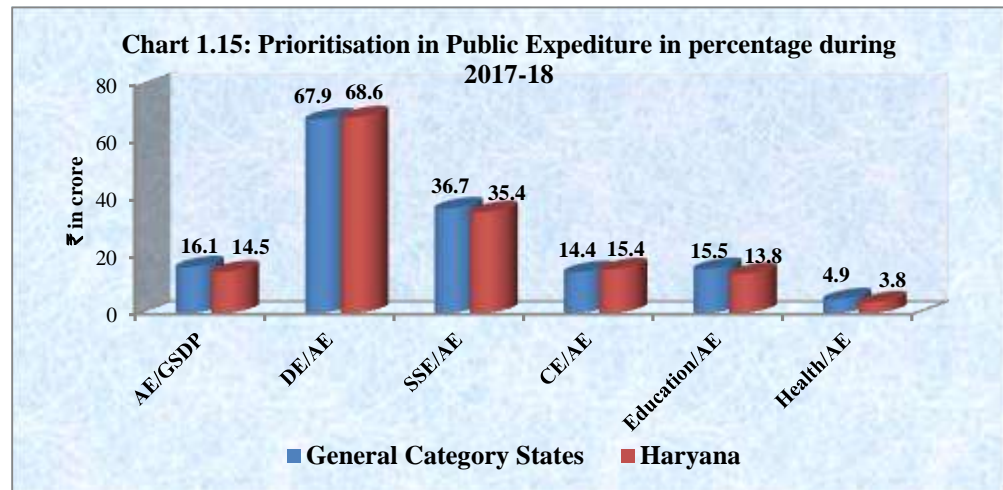
1.7.1 Adequacy of Public Expenditure

To enhance human development, the State is required to step up their expenditure on key social services like education, health, etc. **Table 1.24** and **Chart 1.15** analyses the fiscal priority and fiscal capacity of the Government with regard to development expenditure, social sector expenditure and capital expenditure during 2017-18.

Table 1.24: Fiscal Priority and Fiscal Capacity of the State in 2013-14 and 2017-18

Fiscal Priority of the State	AE/GSDP	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
Haryana Average (Ratio) 2013-14	11.7	69.3	37.0	8.4	16.2	3.8
General Category States Average (Ratio) 2013-14	14.7	66.5	37.6	13.6	17.2	4.5
Haryana Average (Ratio) 2017-18	14.5	68.6	35.4	15.4	13.8	3.8
General Category States Average (Ratio) 2017-18	16.1	67.9	36.7	14.4	15.5	4.9

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: Directorate of Economic and Statistical Analysis, Haryana.



Fiscal Priority:

Aggregate expenditure as a ratio of GSDP in Haryana increased to 14.5 per cent in 2017-18 from 11.7 per cent 2013-14 which was lesser as compared to GCS.

Priority on Development Expenditure was higher than GCS. However, ratio of SSE to AE decreased in 2017-18 as compared to 2013-14 and was lower than the GCS average. The ratio of expenditure on education decreased in 2017-18 as compared to 2013-14 and was lower than GCS average. Expenditure on health was also lower than the GCS average.

The ratio of CE to AE has increased in 2017-18 primarily due to conversion of loan to DISCOMs into equity.

1.7.2 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 rationalization measures and lay emphasis on provision of core public and merit goods. Efficiency of expenditure is 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. Development expenditure comprised revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.25** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2013-14 to 2017-18. **Table 1.26** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.25: Development expenditure

(₹ in crore)

Component of development expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actual
Development expenditure (a to c)	32,300 (69)	36,180 (67)	59,652 (75)	57,258 (72)	66,881	60,499 (69)
a. Development revenue expenditure	28,154 (60)	32,208 (60)	40,229 (51)	46,348 (58)	55,156	46,168 (52)
b. Development capital expenditure	3,653 (8)	3,425 (6)	6,448 (8)	6,464 (8)	10,501	13,057 (15)
c. Development loans and Advances	493 (1)	547 (1)	12,975 (16)	4,446 (6)	1,224	1,274 (1)

(Source: State Finance Accounts of the respective years)

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

Development expenditure increased by 87.30 per cent during the period from 2013-14 to 2017-18. This expenditure, which constituted 69 per cent of the total expenditure, slightly increased by ₹ 3,241 crore (5.66 per cent) from ₹ 57,258 crore in 2016-17 to ₹ 60,499 crore in 2017-18. **Development Revenue expenditure and Loans and Advances constituted 76 and 2 per cent of development expenditure respectively whereas the share of capital expenditure was only 22 per cent.** The Loans and Advances decreased by ₹ 3,172 crore over previous year due to less loans disbursed to Power Projects as compared to previous year. Against the provision of ₹ 66,881 crore, the actual expenditure was ₹ 60,499 crore, which is 90.46 per cent of BE.

Table 1.26: Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2016-17			2017-18		
	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	0.013	66.51	0.19	0.033	69.46	0.09
Health and Family Welfare	0.080	48.31	0.09	0.090	46.82	0.18
Water Supply, Sanitation, Housing and Urban Development	0.183	14.19	6.53	0.278	11.10	5.47
Total (SS)	0.071	50.88	1.73	0.124	49.76	1.61
Economic Services (ES)						
Agriculture and Allied Activities	0.141	34.22	1.43	0.331	32.00	1.18
Irrigation and Flood Control	0.396	9.05	12.78	0.400	4.97	10.65
Power and Energy	0.153	0.02	-*	0.417	0.02	-
Transport	0.360	41.38	3.33	0.380	45.68	3.04
Total (ES)	0.218	12.50	1.80	0.394	15.45	1.87
Total (SS + ES)	0.149	32.29	1.76	0.261	35.46	1.72

(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; * amount negligible

The ratio of capital expenditure on Social Services with reference to the total expenditure increased from 0.071 in 2016-17 to 0.124 in 2017-18. **Ratio of capital expenditure on social and economic sectors to total expenditure increased from 0.149 in 2016-17 to 0.261 in 2017-18 mainly due to conversion of DISCOM loan to equity.**

Under Social Services, the share of expenditure on salaries and wages slightly decreased from 50.88 *per cent* in 2016-17 to 49.76 *per cent* in 2017-18. The share of expenditure on O&M also decreased from 1.73 *per cent* in 2016-17 to 1.61 *per cent* in 2017-18. Under Economic Services, the share of salaries and wages increased from 12.50 *per cent* in 2016-17 to 15.45 *per cent* in 2017-18. **The share of O&M also increased from 1.80 *per cent* in 2016-17 to 1.87 *per cent* in 2017-18. Under Social Services and Economic Services combined, the share of salary and wages increased from 32.29 *per cent* in 2016-17 to 35.46 *per cent* in 2017-18 and the share of O&M decreased from 1.76 *per cent* in 2016-17 to 1.72 *per cent* in 2017-18.**

1.8 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, the Government needs to initiate measures to earn adequate returns on its investments and 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 2017-18 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of eight irrigation projects with a capital outlay of ₹ 623.33 crore at the end of March 2018 showed that revenue realized from these projects during 2017-18 (₹ 125.87 crore) was 20 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 379.26 crore) and interest charges (₹ 31.17 crore), there was loss of ₹ 284.55 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2018 is given in **Table 1.27**. Only those projects where the scheduled dates for completion were already over as of 31 March 2018 have been included under incomplete projects.

Table 1.27: 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 2018
Irrigation	2	11.21	-	7.84
Public Works Department (B&R)	23	351.99	-	159.30
	25	363.20	-	167.14

(Source: State Finance Accounts)

The scheduled dates of completion of 25 projects of two departments were between June 2016 and March 2018, but these were incomplete as on March 2018, resulting in non-derivation of desired benefits from the investment of ₹ 167.14 crore.

Delays in completion of projects not only affected the quality of the expenditure but also deprived the State of intended benefits and economic growth.

1.8.3 Investments and returns

The Government as of 31 March 2018, had invested ₹ 17,374.35 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (Table 1.28). The average return on these investments was 0.086 per cent in the last five years while the Government paid an average interest rate of 8.78 per cent on its borrowings during 2013-18.

Table 1.28: Return on investments

Investment/return/cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	7,378.87	7,500.22	9,372.44	11,371.42	13,004.56	17,374.35
Return (₹ in crore)	6.49	5.80	15.89	5.89	7.12	7.53
Return (per cent)	0.09	0.08	0.17	0.05	0.05	0.04
Average rate of interest on Government borrowings (per cent)	9.83	9.33	8.64	8.00	8.05	8.10
Difference between interest rate and return (per cent)	9.74	9.25	8.47	7.95	8.00	8.06
Difference between interest rate on Government borrowings and return on investments (₹ in crore)	718.70	693.77	793.85	904.03		1,400.37

(Source: State Finance Accounts of the respective years)

Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹ 4,510.72 crore. Therefore, the Government needs to formulate a strategy either for revival or closure of the PSUs.

While the Government investments increased by 135.46 *per cent* over a period of five years from 2013-14 to 2017-18, the return from investments increased from ₹ 6.49 crore in 2013-14 to ₹ 7.53 crore in 2017-18. The Government on the other hand, paid interest at an average rate of 8 to 9.83 *per cent* on its borrowings during 2013-18, whereas, the percentage of return from investments ranged between 0.04 and 0.17 during the same period.

The State Government has made investment of ₹ 5,755.08 crore during 2017-18. Out of this, ₹ 5,454.44 crore were invested in the equity capital of four power companies taking total investment to ₹ 16,000.41 crore (92 *per cent* of total investment) in these companies.

Thirteen Government Companies with an aggregate investment of ₹ 13,392.99 crore were incurring losses and their accumulated losses amounted to ₹ 30,946.75 crore as per the accounts furnished by these Companies (*Appendix 1.7*). Losses of ₹ 30,309.69 crore in three¹⁰ power generation and distribution companies constituted 98 *per cent* of the total losses of Government Companies.

The State Government invested ₹ 5,473.78 crore during 2017-18 in five loss making companies. The State Government may consider reviewing the working of State PSUs which are incurring huge losses, formulate a strategic plan for their revival or closure, as the case may be.

Financial turnaround of Power Distribution Companies (DISCOMs) through UDAY

GoI launched (November 2015) Ujwal DISCOM Assurance Yojana (UDAY). UDAY which was a revival package for making DISCOMs financially and operationally viable so they can supply adequate power at affordable rates. Under the scheme, states were required to take over the 75 *per cent* of the total DISCOM debt which was ₹ 34,600 crore as on 30 September, 2015. 50 *per cent* debt was to be taken over in the financial year 2015-16 and balance 25 *per cent* in financial year 2016-17.

The State Government took over debt of ₹ 25,950 crore (75 *per cent* of ₹ 34,600 crore). Debt of ₹ 17,300 crore was taken over during 2015-16 and ₹ 8,650 crore during 2016-17 by issuing bonds to the participating lender banks, through Reserve Bank of India and transferred the proceeds in the form of grant. The State Government treated the financial package as grant-in-aid (₹ 7,785 crore), Equity Capital (₹ 2,595 crore) and Loans to DISCOMs (₹ 15,570 crore).

During the year 2017-18, out of total loans of ₹ 15,570 crore, the State Government converted the loans of ₹ 5,190 crore into equity resulting in

¹⁰ Accumulated losses upto 2016-17: UHBVNL (₹ 16,078.07 crore), DHBVNL (₹ 13,951.74 crore) and HPGCL (₹ 279.88 crore).

substantial increase in capital expenditure as well as recovery of loans and advances. During 2017-18 the State Government paid ₹ 2,126.85 crore towards interest on bonds issued under UDAY scheme.

1.8.4 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 1.8*

An amount of ₹ 7,782.28 crore had been invested by the Government in four undertakings at the end of the financial year which had not finalized their accounts. Haryana Roadways incurred losses continuously for more than eight years and Agriculture Department (Seed Depot Scheme) had not prepared its proforma accounts for the last 29 years.

Total investment of ₹ 7,763.49 crore was made by the State Government in three ¹¹ departmental undertakings whose accumulated losses were ₹ 492.31 crore.

1.8.5 Investment in Public Private Partnerships

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

Out of 13 PPP projects (*Appendix 1.9*), four projects were completed and nine projects with a total estimated cost of ₹ 6,059.58 crore were under implementation as on 31 March 2018.

1.8.6 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/organizations. **Table 1.29** presents the outstanding loans and advances as on 31 March 2018 and interest receipts vis-à-vis interest payments during the last three years.

¹¹ Agriculture Department (Seed Depot Scheme): ₹ 0.01 crore, Haryana Roadways: ₹ 228.46 crore and Food and Supply (Grain Supply Scheme): ₹ 263.84 crore.

Table 1.29: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2015-16	2016-17	2017-18	
			Budget Estimate	Actual
Opening Balance	4,572	17,494		21,036
Amount advanced during the year	13,250	4,515	1,326	1,395
Amount repaid during the year	328	973	5,964	6,341
Closing Balance	17,494	21,036		16,090
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	5,187	4,667		16,090
Net addition	12,922	3,542	(-)4,638	(-)4,946
Interest receipts	47	1,213	980	1,163
Interest receipts as percentage of outstanding loans and advances	0.43	6.30	5.24	6.27
Interest payments as percentage of outstanding fiscal liabilities of the State Government	6.86	7.20	7.94	7.29
Difference between interest payments and interest receipts (<i>per cent</i>)	6.43	0.90	2.70	1.02

(Source: State Finance Accounts of the respective years)

Outstanding loans and advances as on 31 March 2018 declined by 23.5 per cent due to conversion of DISCOM loans amounting to ₹ 5,190 crore into equity during the year. Loans amounting to ₹ 2,110.90 crore were outstanding at the beginning of the year 2017-18 against co-operative sugar mills. Further, loans totaling ₹ 200 crore were given to these sugar mills. New loans of ₹ 887.48 crore were given to power projects for transmission and distribution services during the year 2017-18. Interest payment of ₹ 2,126.85 crore during the year 2017-18 has been made against bond issued under UDAY scheme in 2015-16 and 2016-17.

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the years 2016-17 and 2017-18 are given in **Table 1.30**.

Table 1.30: Detail of cash balances and investment of cash balances

(₹ in crore)

	Opening balance 01 April 2017	Closing Balance 31 March 2018
(a) General Cash Balance		
Deposit with Reserve Bank	426.19	(-)490.11
Remittances in transit local	0.54	0.54
Total	426.73	(-)489.57
Investment held in cash Balance Investment Account	2,554.85	2,084.53
Total (a)	2,981.58	1,594.96
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	2.92	2.81
Permanent advances for contingent expenditure with departmental officers	0.12	0.12
Investment of earmarked funds	2,673.64	2,819.57
Total (b)	2,676.68	2,822.50
Grand Total (a)+(b)	5,658.26	4,417.46

(Source: State Finance Accounts of the respective years)

Cash balances during the year 2017-18 decreased from ₹ 5,658.26 crore to ₹ 4,417.46 crore. The investments made out of cash balances decreased from ₹ 2,554.85 crore to ₹ 2,084.53 crore. The investment from earmarked reserve funds balances increased by ₹ 145.93 crore from ₹ 2,673.64 crore on 1 April

2017 to ₹ 2,819.57 crore as on 31 March 2018, which was mainly due to increase in Consolidated Sinking Fund (₹ 133.46 crore) and Guarantee Redemption Fund (₹ 89.90 crore) offset by decrease in State Disaster Response Fund (₹ 77.43 crore).

The Cash balance for the year 2017-18 was not even equal to the earmarked reserve funds amounting to ₹ 5,527.08 crore which means that reserve funds were used for other than intended purpose. Interest of ₹ 94.89 crore realized from cash balance investments during the year 2017-18 decreased by ₹ 66.43 crore than the interest earned (₹ 161.32 crore) during the year 2016-17.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India and ordinary ways and means advances of ₹ 79.48 crore had been taken for maintaining minimum balance. ₹ 0.02 crore was paid as interest on ways and means advances during 2017-18. Government had taken loans amounting to ₹ 16,639.49 crore from open market during the year 2017-18 at the interest rate ranging between 7.26 and 8.45 per cent though balance of ₹ 2,554.85 crore were available at the beginning of the year 2017-18 in cash balance investment account. The closing balance was ₹ 2,084.53 crore.

1.8.8 Outstanding balances under the head 'cheques and bills'

The Major Head '8670' cheques and bills represents the intermediary account head for initial record of transactions which are to be cleared eventually. No transaction has taken place during the year and closing balance remained ₹ 0.05 crore.

1.9 Assets and Liabilities

1.9.1 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 (Part A and B)** give an abstract of such liabilities and assets as on 31 March 2018, compared with the corresponding position of last year. While the liabilities 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.

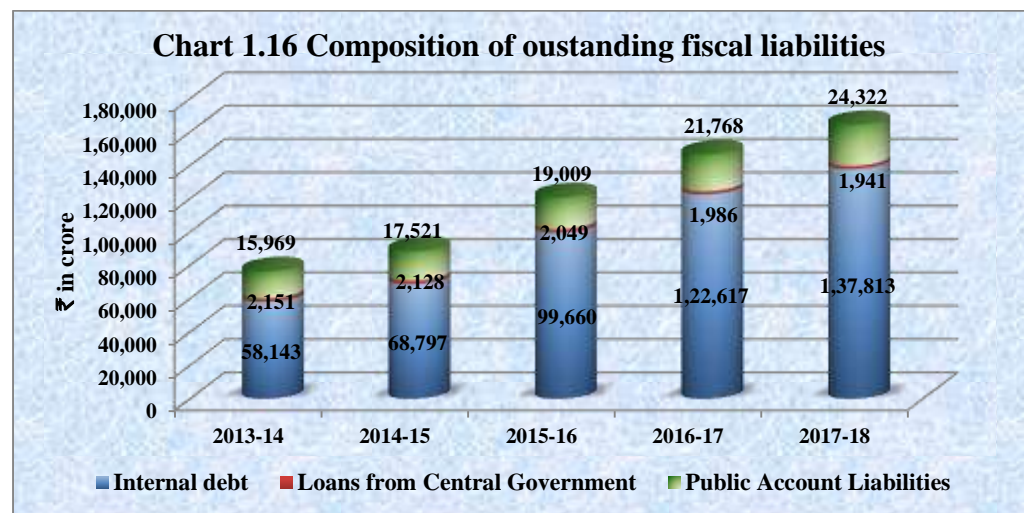
1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State are presented in *Appendix 1.5 Part B*. The compositions of fiscal liabilities during 2013-18 are presented in **Table 1.31** and **Chart 1.16**.

Table 1.31: Trends in fiscal liabilities from 2013-14 to 2017-18

Components of fiscal liability	2013-14	2014-15	2015-16	2016-17	2017-18
Internal debt	58,143	68,797	99,660	1,22,617	1,37,813
Loans from Central Government	2,151	2,128	2,049	1,986	1,941
Public Account Liabilities	15,969	17,521	19,009	21,768	24,322
Total	76,263	88,446	1,20,718	1,46,371	1,64,076
Growth rate	16	15	36.49	21.25	12.10
Interest payment	5,850	6,928	8,284	10,542	11,961
Percentage of revenue receipts	203	216	253.84	278.82	261.71
Buoyancy with revenue receipt growth	5	3	2.20	2.05	0.62
Ratio of fiscal liabilities to GSDP	19.10	20.24	24.85	26.84	26.97

(Source: State Finance Accounts of the respective years)



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 76,263 crore in 2013-14 to ₹ 1,64,076 crore in 2017-18 registering an increase of 115.14 per cent mainly due to increase in internal debt (₹ 79,670 crore) and public account liabilities (₹ 8,353 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 19.10 per cent in 2013-14 to 26.97 per cent in 2017-18. These liabilities were 2.62 times the revenue receipts and 3.27 times the State's own resources as at the end of 2017-18. Payment of interest on the fiscal liabilities was ₹ 11,961 crore (7.29 per cent of fiscal liabilities) during the year 2017-18. It is significant to note that fiscal liabilities at ₹ 1,64,076 crore were higher than the limit of ₹ 1,41,854 crore projected in the MTFPS for the year 2017-18.

The fiscal liabilities and GSDP ratio at 26.97 per cent after including debt taken over under UDAY scheme was higher against the normative assessment of 20.45 per cent of GSDP under FFC.

1.9.3 Reserve fund

The State Government operated 10 Reserve Funds earmarked for specific purposes as detailed in statement No. 21 of Finance Account. One inactive Reserve Fund namely “Industrial Development Fund” was closed during the year. There were nine Reserve funds earmarked for specific purposes.

At the beginning of 2017-18, Reserve Fund stood at ₹ 4,707.44 crore. There was addition of ₹ 973.29 crore and disbursement of ₹ 153.65 crore during the year leading to a closing balance of ₹ 5,527.08 crore.

1.9.3.1 Consolidated Sinking Fund

The State Government constituted the Consolidated Sinking Fund in 2002 for redemption of open market loans. As on 1st April 2017 the balance under the fund was ₹ 1,641.03 crore. The fund remained invested and interest of ₹ 133.46 crore was earned during the year. No disbursement were made and the Fund was closed at ₹ 1,774.49 crore. **The book value of closing balances of fund was more than the face value by ₹ 40.89 crore.**

As per guidelines, the Government is required to contribute one to three *per cent* of the outstanding open market loans to the Fund, as at the end of the previous year. The Government made no budget provision towards contribution to the Consolidated Sinking Fund for 2017-18. Hence the requisite contribution of ₹ 811.80 crore (one *per cent* of market loans at the end of previous year i.e. ₹ 81,180 crore) was not made in the Fund.

1.9.3.2 State Disaster Response Fund

The **State Disaster Response Fund (SDRF)**, being one of the major reserve funds, had an opening balance of ₹ 1,621.65 crore. During the year 2017-18, the GoI released ₹ 254.25 crore and State Government was required to contribute ₹ 84.75 crore as State share (in the ratio of 75:25). The State Government transferred an amount of ₹ 500.62 crore including arrears for the earlier year to the Fund. Interest of ₹ 6.59 crore was earned on investment of the Fund. State Government has allowed interest of ₹ 89.56 crore during the year on un-invested balance in the Fund against due amount of ₹ 123.54 crore resulting in shortfall of ₹ 33.98 crore. An amount of ₹ 14.58 crore lying unspent with the departmental officers had also been repaid into the fund during the year 2017-18. The department met expenditure of ₹ 77.90 crore from the fund during the year 2017-18 and closing balance was ₹ 2,155.10 crore at the end of 2017-18.

As per Section 18 of GOI guidelines on constitution and administration of the ‘State Disaster Response Fund and National Disaster Response Fund’, the State Executive Committee will take decision regarding investment of the SDRF. **No amount was invested which was in violation of GoI guidelines despite the**

fact that amount was contributed to the fund in the ratio of 75:25 by GoI and State Government.

1.9.3.3 Mines and Minerals Development, Restoration and Rehabilitation Fund

The Fund was established vide Haryana Government notification dated 10th July 2015 for environmentally sustainable growth of the Mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection & preservation of Ecology and Environment of the area. The fund has been opened under “Reserve funds not bearing interest” though it bears interest of six *per cent* per annum. ₹ 3.15 crore has been credited to the Fund by the Finance Department as on 31st March. The expenditure out of the Fund on restoration and rehabilitation of the mining sites shall remain the first charge on the fund, as per notification.

The fund has opening balance of ₹ 55.02 crore as on 1st April 2017. During the year, State Government received an amount of ₹ 468.86 crore from contractors towards Dead Rent/Royalty/Contract money and ₹ 42.53 crore on account of ‘other charges’ from the concession holders. State Government has to contribute five *per cent* of the amount received from contractors in a financial year. ₹ 65.97 crore was required to be transferred to the Fund consisting of ₹ 23.44 crore (five *per cent* of ₹ 468.86 crore) and ₹ 42.53 crore ‘other charges’. However, State Government transferred ₹ 52.50 crore to the fund during the year 2017-18. Thus, there is a short contribution of ₹ 13.47 crore. Besides ₹ 3.15 crore was credited towards interest against the due amount of ₹ 3.30 crore thereby leading to short interest of ₹ 0.15 crore to the Fund. Expenditure of only ₹ 0.01 crore was met from the Fund during the year. No expenditure was undertaken from the fund towards development restoration & rehabilitation of the mining sites in the State by the Government since its inception i.e. July 2015 to March 2018. The balance in the fund was ₹ 110.66 crore at the close of the year 2017-18. No investment was made by State Government during the year.

1.9.3.4 Guarantee Redemption Fund

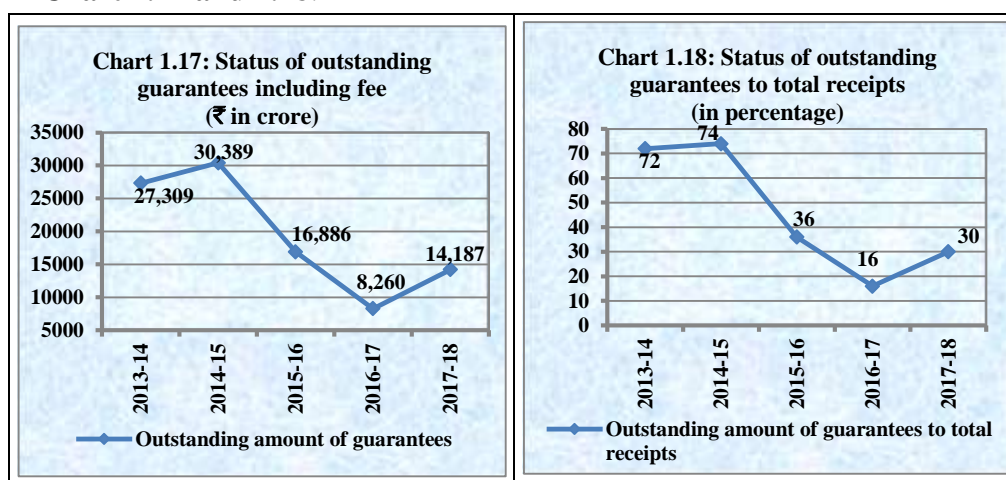
The Government constituted the Guarantee Redemption Fund in 2002-03 to meet the contingent liabilities arising out of guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the provisions of the Fund, the State Government is required to transfer to the fund, the guarantee fee collected along with annual or periodic contributions as estimated by the Government. The fund is administered by the Reserve Bank of India. The balance under this Fund was ₹ 1,042.78 crore as on 31 March 2018 (12.62 *per cent* of outstanding guarantees at the end of previous year at ₹ 8,260 crore) which stood invested. The Government contributed ₹ 14.17 crore during 2017-18 along with interest of ₹ 75.73 crore earned on investment to the fund. Total liabilities, including guarantees stood at ₹ 1,78,263 crore (₹ 1,64,076 crore + ₹ 14,187 crore) during

2017-18 and were 29.30 per cent of the GSDP. Further ₹ 89.90 crore were invested in Government securities during 2017-18. The book value of closing balances of Fund was more than the face value by ₹ 56.91 crore.

1.9.4 Status of Guarantees-Contingent Liabilities

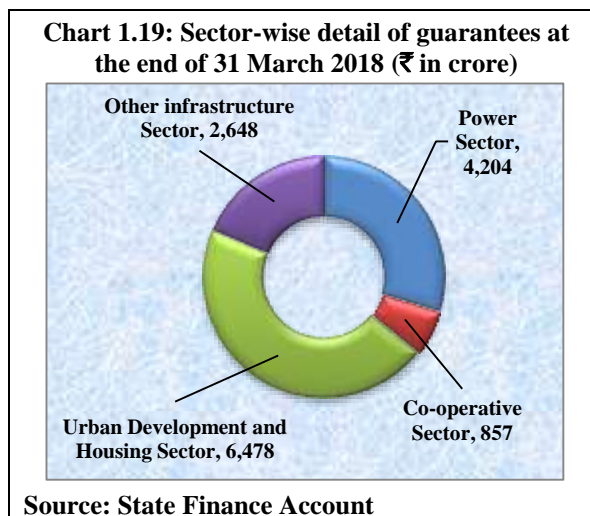
Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. No law under Article 293 of the Constitution has been passed by the State legislature laying down the limit within which the Government may give guarantees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

As per Statement 9 of the Finance Accounts the outstanding guarantees and status of outstanding guarantees to total receipts for the last five years are given in Chart 1.17 and 1.18.



(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2017-18. The outstanding amount of ₹ 14,187 crore of guarantees including guarantee fee, as on 31 March 2018, was in respect of Power (₹ 4,204 crore), Co-operative Banks and Societies (₹ 857 crore) and Corporations, Boards and Government Companies (₹ 9,126 crore).



The outstanding guarantees at the close of the current year accounted for 30 per cent of total receipts of the State which is much higher than that of other States like Rajasthan (18 per cent) and West Bengal (five per cent).

Audit is of the opinion that the State may consider fixing a limit as required under FRBM Act.

1.10 Debt Management

Table 1.32 gives a time series analysis of internal debt profile of the State Government for the last five years.

Table 1.32: Internal Debt profile of State Government

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year
2013-14	48,680.54	17,371.48	7,908.87	58,143.15	9,462.61	19.44
2014-15	58,143.15	18,727.99	8,073.67	68,797.47	10,654.32	18.32
2015-16	68,797.47	37,901.20	7,038.54	99,660.13	30,862.66	44.86
2016-17	99,660.13	28,046.26	5,089.52	1,22,616.87	22,956.74	23.04
2017-18	1,22,616.87	21,348.75	6,153.25	1,37,812.37	15,195.50	12.39

(Source: State Finance Accounts of respective years)

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging from 7.26 to 8.45 *per cent*. In 2017-18, the State Government borrowed fresh market loans of ₹ 16,640 crore (out of total internal debt of ₹ 21,270 crore). Market loans repaid was ₹ 800 crore (out of total re-payment of internal debt of ₹ 6,074 crore). The outstanding market borrowings as of 31 March 2018 were ₹ 97,020 crore out of total internal debt of ₹ 1,37,812 crore. The net increase of market borrowings during the year was 19.51 *per cent* (₹ 15,840 crore).



Source: Finance Accounts

Internal debt of the State Government increased by ₹ 89,132 crore (183 *per cent*) from ₹ 48,681 crore in 2013-14 to ₹ 1,37,812 crore in 2017-18. An interest of ₹ 10,578 crore was paid on internal debt during 2017-18.

Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various parameters that determine the debt sustainability of the State and indicate ability of the State to service its debt obligation in future. This section assesses the sustainability of the debt of the Government in terms of rate

of growth of outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. **Table 1.33** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2013-14.

Table 1.33: Debt sustainability

(₹ in crore)

Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding Public Debt	60,293.96	70,925.30	1,01,709.05	1,24,602.73	1,39,753.64
Rate of increase of Outstanding Public Debt	19.02	17.63	43.40	22.51	12.16
GSDP	3,99,268	4,36,962	4,85,824	5,45,323	6,08,471
Rate of Growth of GSDP	15.05	9.44	11.18	12.25	11.58
Debt as per cent of GSDP	15.10	16.23	20.94	22.85	22.97
Average interest Rate of Outstanding Debt (Interest paid/OB of Public Debt + CB of Public Debt/2)	8.92	9.14	7.61	8.17	8.08
Percentage of Interest to Revenue Receipt	13.02	14.70	13.81	17.61	17.04
Percentage of Debt Payment to Debt Receipt	46.69	43.62	18.99	18.73	29.50
Net Debt available to the State#	4,687	4,633	24,217	13,647	4,469
Net debt available as per cent of debt receipts	26.62	24.57	63.73	48.45	20.80

(Source: State Finance Accounts of the respective years)

Net Debt available to the State is excess of PDR over PD Repayment and interest payment on Public Debt

Public Debt of the State Government increased from ₹ 60,294 crore in 2013-14 to ₹ 1,39,754 crore in 2017-18 registering an increase of 131.79 per cent during the period 2013-18. The rate of increase ranged between 12.16 per cent and 43.40 per cent over the period 2013-14 to 2017-18. Public Debt increased at the rate of 12.16 per cent in 2017-18 as compared to 22.51 per cent in the previous year.

The detail of utilisation of borrowed funds for repayment of earlier borrowings, capital expenditure and revenue expenditure during the period in 2013-18 is given below:

Table 1.34: Utilisation of borrowed funds

(₹ in crore)

Year	Total Borrowings	Repayment of earlier borrowing (Principal) (Percentage)	Net Capital expenditure*# (Percentage)	Net loans and advances disbursed (Percentage)	Portion of Revenue expenditure met out of total borrowings (Percentage)
2013-14	17,604.16	7,968.47 (45)	3,924.71 (22)	513.76 (3)	5,197.22 (30)
2014-15	18,858.75	8,227.41 (44)	3,696.79 (20)	570.05 (3)	6,364.50 (33)
2015-16	37,998.43	7,214.68 (19)	6,878.35 (18)	12,922.01 (34)	10,983.39 (29)
2016-17	28,169.52	5,275.84 (19)	6,836.83 (24)	3,541.68 (13)	12,515.17 (44)
2017-18	21,489.76	6,338.85 (29)	8,308.03 (39)	243.96 (1)	6,598.92 (31)
Total	1,24,120.62	35,025.25 (28)	29,644.71 (24)	17,791.46 (14)	41,659.20 (34)

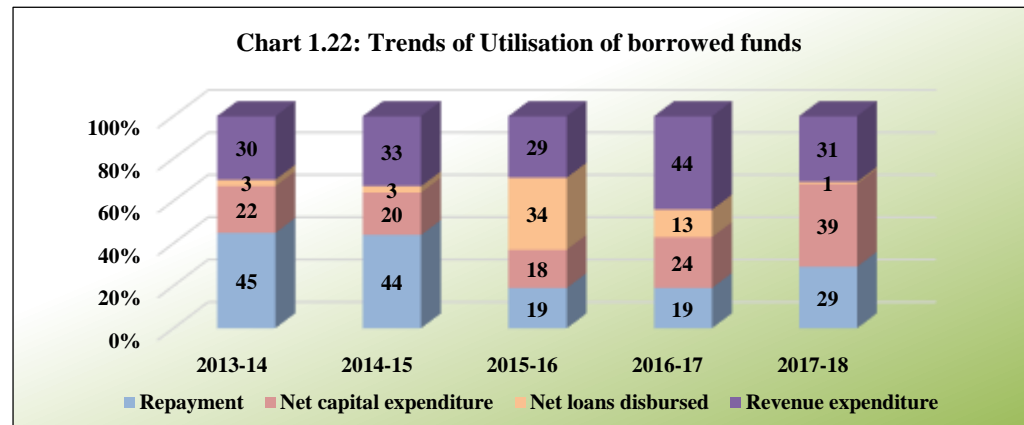
Source: Finance Accounts

*Net Capital Expenditure = Total Capital Expenditure – Misc. Capital Receipts

The Net Capital Expenditure excludes loans of ₹5,190 crore which were converted into equity

The Revenue Receipts of the State Government were not sufficient for meeting the Revenue Expenditure. Hence, the Government remained dependent upon borrowings for meeting Revenue Expenditure. During 2017-18, revenue expenditure of ₹ 6,599 crore was met from borrowed funds which constitutes 31 per cent of borrowed funds.

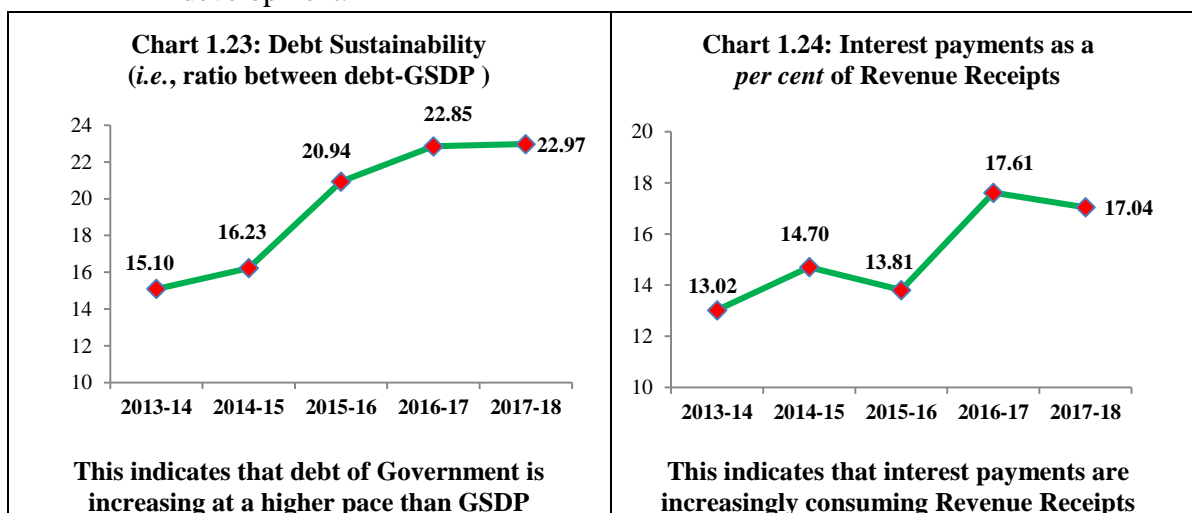
Trend of utilization of borrowed funds during the period 2013-18 is depicted in **Chart 1.22**.



Source: Finance Accounts

During 2013-18, the public debt increased annually at higher rate than annual growth rate of GSDP as shown in **Chart 1.23**.

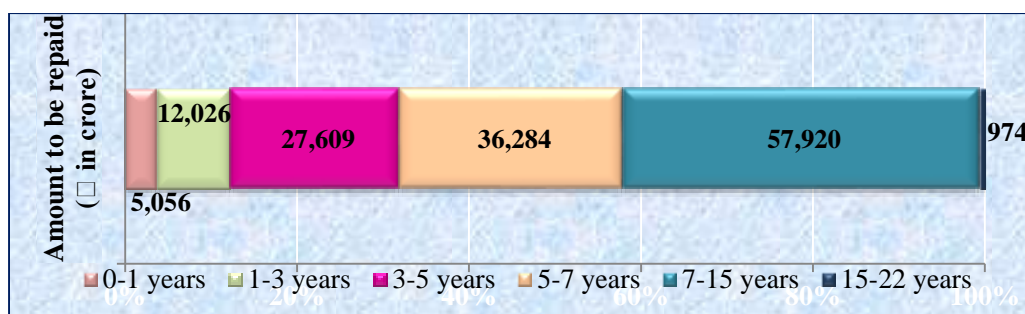
Interest payment as a percentage of revenue receipt increased from 13.02 per cent in 2013-14 to 17.04 per cent in 2017-18 (**Chart 1.24**) which shows that the interest payment on public debt was increasing resulting in less availability of funds for development.



Debt repayment schedule

Debt maturity profile indicates commitment on the part of the Government for debt repayment or debt servicing.

Chart 1.25: Debt Maturity profile



Source: Finance Accounts

As of March 2018, total outstanding debt was ₹ 1,39,869.21¹² crore. The maturity profile of outstanding stock of public debt as on 31 March 2018 showed that 58 per cent (₹ 80,976 crore) of the total outstanding debt was in the maturity bucket of up to seven years and the balance of ₹ 58,893 crore (42 per cent) from seventh year onwards as depicted in **Chart 1.25**.

Repayment schedule of market loans alongwith interest has been given in **Chart 1.26**.



Note: The maturity profile has been evolved for outstanding market loans as on 31 March 2018 and interest has been calculated upto the financial year in which the loans are going to retire.

The State will have to repay market loans of ₹ 27,432 crore (28 per cent of total outstanding market loans as on 31 March 2018) along with interest of ₹ 37,100 crore during the next five years upto 2022-23. Balance market loans of ₹ 69,586 crore (72 per cent of total outstanding market loans as on 31 March 2018) will have to be repaid in subsequent five years' period upto 2027-28 along with interest of ₹ 14,194 crore.

This means that in the next five years the State will have to make repayment of ₹ 12,906 crore annually of the present market loans which

¹² There is a difference of ₹ 115.57 crore between maturity profile and balances which was under reconciliation.

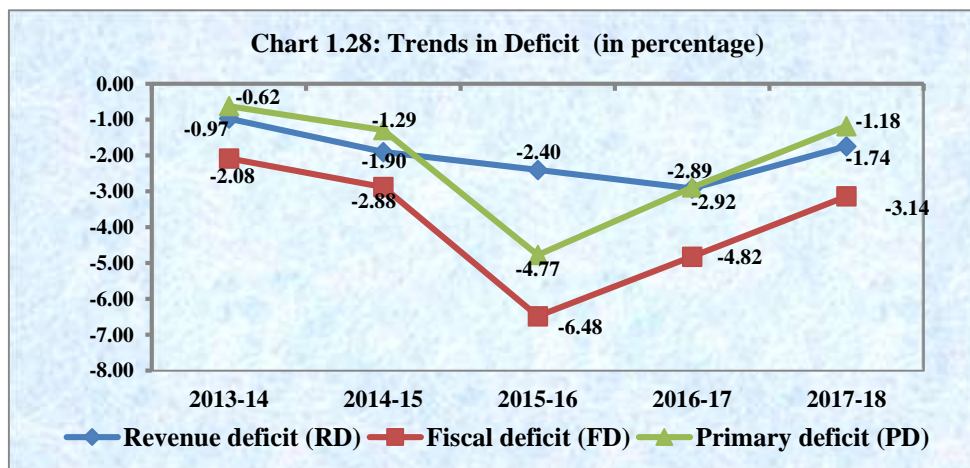
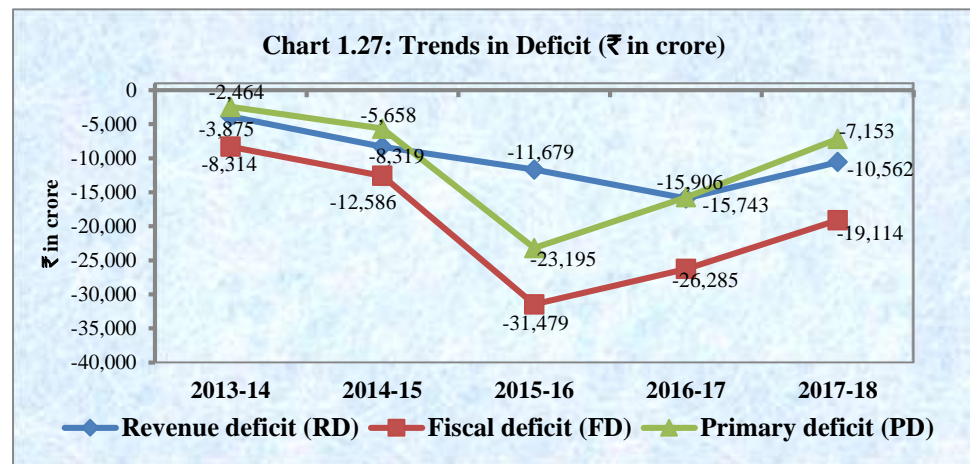
will go up to ₹ 16,756 crore per year in the subsequent period of five years from the current level of outgo of ₹ 7,766 crore whereas the revenue receipts of the State are much less than the revenue expenditure and the State will therefore have to borrow more funds to manage its debt portfolio.

1.11 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. 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 2017-18.

1.11.1 Trends of deficits

Chart 1.27 and Chart 1.28 presents the trends in deficit indicators over the period 2013-18.



(Source: State Finance Accounts of the respective years)

- **Revenue Deficit**, which indicates the excess of revenue expenditure over revenue receipts, was to be brought down to zero by 2011-12 and to be maintained at zero upto 2014-15, as per the FRBM Act 2005. The revenue

deficits which was ₹ 15,906 crore during 2016-17 decreased to ₹ 10,562 crore. The revenue deficit of ₹ 10,562 crore during 2017-18 was less than the budget projections of ₹ 11,125 crore. The revenue deficit to 17 per cent of revenue receipts during 2017-18 from 30 per cent during the previous year.

However, the revenue deficit at ₹ 10,562 crore indicates that revenue receipts of the State Government were not sufficient for meeting the revenue expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

- **Fiscal Deficit** which were ₹ 26,285 crore in 2016-17 decreased to ₹ 19,114 crore (having effect of issuance of bonds of ₹ 8,650 crore during 2016-17 for taking over power loans under UDAY) during 2017-18. Fiscal deficit was 3.14 per cent of GSDP against the target of 2.84 per cent set out in MTFPS (*Appendix 1.6*). Even, the fiscal deficit at 2.79 per cent of GSDP excluding debt taken over under UDAY scheme was more than the limit of 2.61 per cent set out in MTFPS and budget for the year 2017-18.
- **Primary Deficit** which was ₹ 2,464 crore in 2013-14 increased upto ₹ 23,195 crore in 2015-16 and declined to ₹ 15,743 crore in 2016-17 (having effect of issuance of bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 for taking over power loans under UDAY) decreased to ₹ 7,153 crore during 2017-18. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.
- **Primary Revenue Balance** denotes the gap between non-debt receipts of the State and its non-interest Revenue Expenditure. It indicates the extent to which non debt receipts of the State were able to meet the expenditure on Capital Account. In 2017-18, the State registered a Primary Revenue Surplus of ₹ 7,780 crore. This was 57 per cent of the capital expenditure (₹ 13,538 crore) to that extent funds were available for capital expenditure.

Impact on Revenue and Fiscal Deficit

Audit observed that the Revenue and Fiscal Deficit was understated by ₹ 878.20 crore and ₹ 1,987.82 crore respectively on account of non-contribution to consolidated sinking fund, short adjustment of interest and utilisation of earmarked funds for expenditure as shown in Table 1.35.

Table 1.35: Effective Revenue and Fiscal Deficit

(₹ in crore)

Particulars	Impact on Revenue Deficit (Understated)	Impact on Fiscal Deficit (Understated)	Ratio before taking the net impact (in per cent)		Ratio after taking the net impact (in per cent)	
			RD/GSDP	FD/GSDP	RD/GSDP	FD/GSDP
Short contribution to New Pension Scheme	19.50	19.50	1.74	3.14	1.88	3.47
Non-contribution to Consolidated Sinking Fund	811.10	811.10				
Short contribution to Mines and Mineral Development Restoration and Rehabilitation Fund	13.47	13.47				
Short adjustment of interest on balances in Mines and Mineral Development Restoration and Rehabilitation Fund	0.15	0.15				
Short adjustment of interest on balances in State Disaster Response Fund	33.98	33.98				
Utilisation of earmarked funds for expenditure	-	1,109.62				
Total	878.20	1,987.82				

Source: Finance Accounts

Above impacted the Revenue and Fiscal Deficit of the State Government. The Revenue Deficit has been understated by 0.14 percentage points while the fiscal deficit by 0.33 percentage point.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.36**. Receipts and disbursements under the components of financing the fiscal deficit during 2017-18 are given in **Table 1.37**.

Table 1.36: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Components of fiscal deficit	(-) 8,314	(-) 12,586	(-) 31,479	(-)26,285	(-)19,114
1 Revenue deficit(-)/surplus (+)	(-) 3,875	(-) 8,319	(-) 11,679	(-)15,906	(-)10,562
2 Net Capital Expenditure	(-) 3,925	(-) 3,697	(-) 6,878	(-)6,837	(-)13,498
3 Net loans and advances	(-) 514	(-) 570	(-) 12,922	(-)3,542	4,946
Financing pattern of fiscal deficit					
1 Market Borrowing	10,621.36	12,372.99	13,168.29	15,358.98	15,839.49
2 Loans from GoI	173.08	(-) 22.98	(-) 78.91	(-)63.06	(-)44.59
3 Special securities issued to National Small Savings Fund	28.07	707.45	1,012.11	(-)947.05	(-)954.14
4 Loans from financial institutions	(-)1,186.82	(-)2,426.12	16,682.26	8,544.81	310.15
5 Small Savings, Provident Funds, etc.	720.99	1,041.05	1,048.64	1,114.88	1,226.32
6 Reserve Fund	2.29	38.97	70.72	1,646.31	673.72
7 Deposits and advances	1,086.43	471.42	369.27	(-)2.12	653.55
8 Suspense and Miscellaneous	(-) 3948.95	1,145.54	(-) 1,583.19	1,734.84	518.78
9 Remittances	(-) 0.25	(-) 13.89	(-) 19.15	57.66	(-)25.09
10 Overall surplus (-) deficit (+)	7,496.20	13,314.43	30,670.04	27,445.25	18,198.19
11 Increase (-) decrease (+) in cash balance*	(+) 817.28	(-) 728.38	(+) 809.47	(-)1,160.13	916.30
12 Gross Fiscal Deficit	8,314	12,586.05	31,479.51	26,285.12	19,114.49

(Source: State Finance Accounts of the respective years)

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

Table 1.37: Receipts and Disbursements under components financing the fiscal deficit
(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	16,639.49	800.00	15,839.49
2	Loans from GoI	141.01	185.60	(-)44.59
3	Special securities issued to National Small Savings Fund		954.14	(-)954.14
4	Loans from financial institutions	4,629.78	4,319.63	310.15
5	Small Savings, Provident Funds, etc.	3,342.50	2,116.18	1,226.32
6	Deposits and advances	20,579.87	19,926.32	653.55
7	Reserve Funds	1,050.73	377.01	673.72
8	Suspense and Miscellaneous	80,453.32	79,934.54	518.78
9	Remittances	8,098.05	8,123.14	(-)25.09
10	Overall surplus (-) deficit (+)	1,34,934.75	1,16,736.56	18,198.19
11	Increase (-) decrease (+) in cash balance	Dr.426.73	Cr.489.57	916.30
12	Gross Fiscal Deficit	1,35,361.48	1,16,246.99	19,114.49

(Source: State Finance Accounts)

The fiscal deficit in 2017-18 was largely managed by market borrowings (83 per cent), State provident fund (six per cent) and balance from other sources.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the components 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 bifurcation of the primary deficit (Table 1.38) 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 1.38: Primary deficit/surplus–bifurcation of factors

(₹ in crore)							
Year	Non-debt receipts	Primary 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)
2013-14	38,284	36,037	3,935 (9.66)	776	40,748	2,247	(-) 2,464
2014-15	41,091	42,190	3,716 (7.95)	843	46,749	(-) 1,099	(-) 5,658
2015-16	47,915	50,952	6,908 (9.71)	13,250	71,110	(-) 3,037	(-) 23,195
2016-17	53,496	57,861	6,863 (9.91)	4,515	69,239	(-) 4,365	(-) 15,743
2017-18	69,076	61,296	13,538 (17.76)	1,395	76,229	7,780	(-)7,153

(Source: State Finance Accounts of the respective years)

(Note: Figures in parentheses indicate percentage of capital expenditure to primary expenditure)

- Non-debt receipts of the State mainly included Revenue Receipts and recoveries of loans and advances which increased by 80.43 per cent from 2013-14 to 2017-18 and during 2017-18 were sufficient to meet the primary revenue expenditure.
- The primary revenue surplus of ₹ 2,247 crore in 2013-14 converted to primary revenue deficit during 2014-15 to 2016-17. However, during current year the position again changed to primary revenue surplus which stood at ₹ 7,780 crore.

- Primary deficit which was ₹ 2,464 crore in 2013-14 increased upto ₹ 23,195 crore in 2015-16 and declined to ₹ 15,743 crore in 2016-17 decreased to ₹ 7,153 crore during 2017-18.

Table 1.39 Components of Fiscal Deficit

Particulars	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue deficit(-)/ surplus (+)	(-) 3,875 (47)	(-) 8,319 (66)	(-) 11,679 (37)	(-)15,906 (61)	(-)10,562 (55)
Net Capital Expenditure	(-) 3,925 (47)	(-) 3,697 (29)	(-) 6,878 (22)	(-) 6,837 (26)	(-)13,498 (71)
Net loans and advances	(-) 514 (6)	(-) 570 (5)	(-) 12,922 (41)	(-)3,542 (13)	4,946
Fiscal Deficit	(-) 8,314	(-) 12,586	(-) 31,479	(-)26,285	(-)19,114

Figures in parentheses indicate percentage to Fiscal Deficit

During the year, the quality of Fiscal Deficit has improved to some extent as compared to 2016-17. The contribution of Revenue Deficit in the Fiscal Deficit decreased from 61 *per cent* in 2016-17 to 55 *per cent* in 2017-18. A higher proportion of Revenue Deficit in Fiscal Deficit indicates that a large proportion of current expenditure is being met from borrowed funds. The percentage of the net capital expenditure increased during 2017-18 to the extent of 71 *per cent* of the Fiscal Deficit. **However, this increase in the share of net capital expenditure is primary on account of conversion of loans to equity for DISCOMs which tantamounts to window dressing of the accounts as there is no real investment by the Government and in fact, is essentially a sunk cost.**

The fiscal deficit during the current year was 3.14 *per cent* of GSDP.

1.12 Conclusion

The State is on a fiscal correction path. However, the State has not yet amended the FRBM Act as recommended by FFC. It has remained a revenue deficit State although the amount of revenue deficit has declined over the previous year. The revenue deficit declined to 17 *per cent* of revenue receipts during 2017-18 from 30 *per cent* during the previous year.

The primary deficit of the State also declined from 2.89 *per cent* of GSDP in 2016-17 to 1.18 *per cent* in the current year.

Receipts of ₹ 3,068.82 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-17.

Revenue expenditure during the year constituted 83 *per cent* of the total expenditure. Total expenditure on four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted 65 *per cent* of the revenue expenditure during 2017-18. Moreover, 90 *per cent* (₹ 7,624 crore) of total subsidies (₹ 8,446 crore) were only for the Energy Sector.

Capital expenditure increased by ₹ 6,675 crore (97 per cent) as compared to previous year mainly due to conversion of power sector loans amounting to ₹ 5,190 crore under UDAY scheme in to equity. The accumulated losses upto 2016-17 of three DISCOMs were ₹ 30,310 crore.

The revenue deficit decreased from ₹ 15,906 crore of 2016-17 to ₹ 10,562 crore in 2017-18. The trends in other fiscal parameters, i.e. fiscal and primary deficit which stood at ₹ 26,285 crore and ₹ 15,743 crore in 2016-17, decreased to ₹ 19,114 crore (73 per cent) and ₹ 7,153 crore (45 per cent) respectively in 2017-18.

Overall fiscal liabilities of the State were ₹ 1,64,076 crore as on 31 March 2018. Fiscal liabilities were 26.97 per cent of GSDP and 2.62 times of the revenue receipts.

Cash balance of ₹ 4,417 crore at the close of 2017-18 was lesser than the earmarked reserve funds of ₹ 5,527 crore which indicates that reserve funds were used other than intended purposes.

The State Government had not invested funds of ₹ 2,266 crore available under SDRF and Restoration and rehabilitation of mines and minerals. ₹ 2,407 crore under Building and other construction workers welfare cess were lying unutilized as on 31 March 2017.

Internal debt of the Government increased to ₹ 1,37,813 crore (12.39 per cent) during 2017-18 from ₹ 1,22,617 crore in 2016-17. An interest of ₹ 10,578 crore was paid on internal debt during 2017-18. The resource gap remained negative during the year 2017-18 and the primary expenditure was met partially from the borrowed funds.

CHAPTER-II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Chapter II

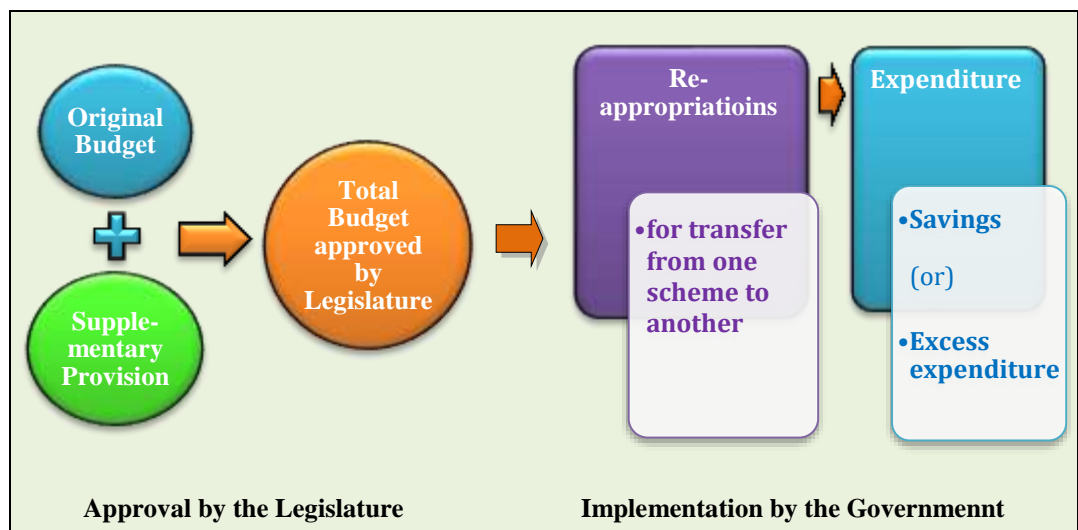
Financial Management and Budgetary Control

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 re-appropriations 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.

Appropriation Accounts captures the data along the entire process of budget formulation and implementation (**Chart 2.1**).

Chart 2.1: Flow chart of budget implementation



Source: Budget Manual and Appropriation 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.

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 total provision for expenditure in 2017-18 was ₹ 1,24,990.40 crore. The actual gross expenditure during the year was ₹ 1,02,962.69 crore (82 per cent). This resulted in savings¹ of ₹ 22,027.71 crore in 2017-18. The details are in **Table 2.1** below:

Table 2.1: 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	69,002.94	5,646.83	74,649.77	61,359.29	(-) 13,290.48
	II Capital	21,460.31	5,165.85	26,626.16	21,663.85	(-) 4,962.31
	III Loans and Advances	1,326.07	277.77	1,603.84	1,394.89	(-) 208.95
Total Voted		91,789.32	11,090.45	1,02,879.77	84,418.03	(-) 18,461.74
Charged	IV Revenue	11,432.02	633.64	12,065.66	12,131.71	(+) 66.05
	V Capital	100.00	0.00	100.00	74.10	(-) 25.90
	VI Public Debt Repayment	9,944.97	0.00	9,944.97	6,338.85	(-) 3,606.12
Total Charged		21,476.99	633.64	22,110.63	18,544.66	(-) 3,565.97
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		1,13,266.31	11,724.09	1,24,990.40	1,02,962.69	(-) 22,027.71

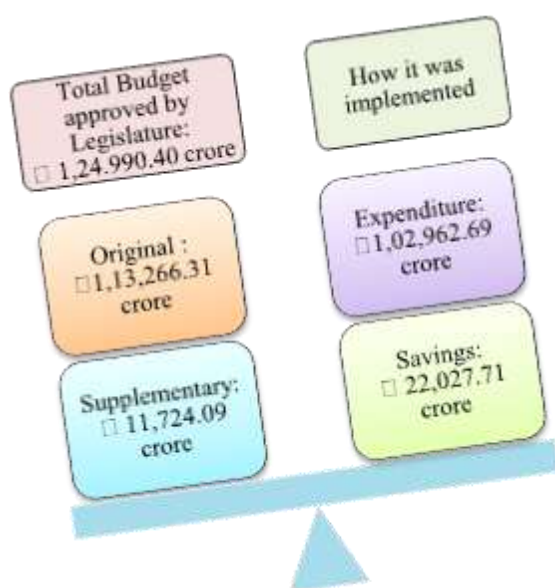
Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 233.64 crore) and Capital Heads (₹ 8,200.04 crore).

Supplementary provision of ₹ 11,724.09 crore was constituted 10 per cent of the original provision as against four per cent in the previous year.

¹ Savings is the term used for indicating the amount that could not be spend out of budget provisions.

2.2.1 Analysis of Appropriation Accounts 2017-18

Chart 2.2: How the Budget was implemented



Source: Appropriation Accounts

The overall savings of ₹ 22,027.71 crore were the result of savings of ₹ 22,568.31 crore in 43 grants under the Revenue (Voted) and 15 grants under Revenue (Charged) Section, 25 grants under the Capital (Voted), two grants under Capital (Charged) Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 540.60 crore mainly under Revenue (Voted) Section of the Grant No. 6 (₹ 375.60 crore), under Revenue (Charged) Section of Grant No. 6-Finance (₹ 73.88 crore) and under Capital (Voted) Section of Grant No. 24 -Irrigation (₹ 91.12 crore). The excess of ₹ 540.60 crore requires regularisation under Article 205 of the Constitution.

Table 2.2: Total excess or savings under different grants

Description	Number of grants/appropriation					Amount (₹ in crore)
	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Public Debt Repayment	
Savings occurred in	43	15	25	2	1	22,568.31
Excess expenditure occurred in	1	1	1	-	-	540.60

Source: Appropriation Accounts

The grants with savings more than ₹ 100 crore are listed in **Appendix 2.2**.

2.3 Financial Accountability and Budget Management

2.3.1 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 in six cases as detailed in **Appendix 2.1**, the expenditure of ₹ 16.96 crore was incurred without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect.

2.3.2 Excess over provisions 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 ₹ 256.98 crore for the period 2016-17 had not been discussed by Public Accounts Committee (PAC) and ₹ 540.60 crore during 2017-18 was still to be regularised.

This is contrary to legislative intent and defeats the objective of ensuring accountability of the executive over utilisation of public money. Excess expenditure remaining unregularised for such extended period needs to be viewed seriously as this dilutes the legislative control over the exchequer and therefore all the existing cases of excess expenditure need to be got regularised at the earliest and strict departmental action is taken against controlling officer who exceed the budget.

2.3.3 Savings vis-à-vis allocations

Appropriation audit revealed that savings in 33 cases exceeded ₹ 100 crore in each case (**Appendix 2.2**). Against the total provision of ₹ 98,613.21 crore actual expenditure was ₹ 76,992.85 crore and savings were ₹ 21,620.36 crore. In 10 grants namely 9-Education (Revenue-Voted), 15-Local Government (Revenue-Voted), 24-Irrigation (Revenue-Voted), 27-Agriculture (Revenue-Voted), 32-Rural and Community Development (Revenue-Voted), 36-Home (Revenue-Voted), 40-Energy & Power (Revenue-Voted), 8- Buildings and Roads (Capital-Voted), 23-Food and Supplies (Capital-Voted), 32-Rural and Community Development (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore.

2.3.4 Persistent savings

During the last five years, 15 grants and one appropriation showed persistent savings of more than ₹ 10 crore and which were also 10 per cent or more of the total grants (**Table 2.3**).

Table 2.3: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of savings				
		2013-14	2014-15	2015-16	2016-17	2017-18
Revenue (Voted)						
1.	07-Planning and Statistics	280.85 (51)	333.58 (81)	237.74 (58)	283.17 (62)	10.76 (26)
2.	09-Education	1,818.31 (21)	1,369.49 (14)	2,317.26 (20)	3,436.36 (25)	2,345.71 (17)
3.	11-Sports and Youth Welfare	56.33 (31)	58.82 (25)	84.43 (27)	105.84 (25)	211.20 (46)
4.	13-Health	279.74 (14)	576.18 (21)	547.14 (18)	595.38 (18)	434.07 (12)
5.	14-Urban Development	118.37 (62)	32.64 (24)	63.06 (37)	12.47 (13)	53.95 (51)

Sr. No.	Number and name of the grant	Amount of savings				
		2013-14	2014-15	2015-16	2016-17	2017-18
6.	15-Local Government	589.57 (27)	584.00 (28)	1,407.70 (43)	879.77 (25)	1,462.93 (27)
7.	17-Employment	25.61 (33)	25.15 (31)	29.62 (38)	16.12 (23)	56.52 (24)
8.	18-Industrial Training	24.32 (13)	24.00 (11)	30.39 (12)	52.67 (19)	122.11 (29)
9.	19-Welfare of SCs, STs, Other BCs and Minorities	140.96 (30)	95.10 (26)	323.20 (49)	213.79 (27)	357.63 (47)
10.	21-Women and Child Development	157.81 (22)	195.08 (22)	268.23 (27)	368.88 (33)	232.26 (22)
11.	23-Food and Supplies	185.52 (51)	166.43 (45)	122.74 (33)	115.61 (14)	311.20 (54)
12.	27-Agriculture	256.92 (24)	473.74 (37)	374.19 (27)	826.91 (43)	648.44 (34)
13.	32-Rural and Community Development	345.36 (16)	580.95 (23)	815.54 (28)	366.90 (10)	1,193.68 (26)
Capital (Voted)						
14.	21-Women and Child Development	193.87 (99)	163.97 (74)	168.82 (79)	37.37 (34)	110.87 (64)
15.	38-Public Health & Water Supply	137.28 (11)	146.74 (13)	323.70 (28)	310.50 (25)	273.98 (19)
Capital (Charged)						
16..	Public Debt	5,027.64 (38)	5,622.44 (41)	2,820.83 (28)	4,401.67 (45)	3,606.12 (36)

* Figures in parenthesis show percentage of savings to total provision

During 2017-18 in 16 development schemes (other than salary/establishments) under the above mentioned grants the savings were more than ₹ 100 crore (Table 2.4).

Table 2.4: Detail of cases in which savings were more than ₹ 100 crore

Sr. No.	Grant Name and Scheme Name	Budget Provision	Expenditure	Saving	Percentage savings over budget
1.	Grant No. 9-Education				
(i)	2202-General Education, 01-Elementary Education, 111-Sarva Shiksha Abhiyan	741.38	452.30	289.08	39
(ii)	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 86-Rashtriya Madhyamic Shiksha Abhiyan	400 ² .00	227.14	172.86	43
2.	15-Local Government				
(i)	2217-Urban Development, 80-General, 192-Assistance to Municipal Committees/Councils, 86-New Urban Renewal Mission	440.00	123.50	316.50	72
(ii)	2217-Urban Development, 80-General, 192-Assistance to Municipal Committees/Councils, 87-Smart City	800.00	204.00	596.00	75
(iii)	2217-Urban Development, 80-General, 192-Assistance to Municipal Committees/Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committee/Council	314.60	96.58	218.02	69

² Out of ₹ 400 crore, provision of only ₹ 14.04 crore was made for salary/establishment.

Sr. No.	Grant Name and Scheme Name	Budget Provision	Expenditure	Saving	Percentage savings over budget
(iv)	2217-Urban Development, 80-General, 789-Special Component Plan for Scheduled Castes, 91-Share of Surcharge for SC Component on VAT for Urban Local Bodies	594.00	424.87	169.13	28
3.	19 Welfare of SCs, STs, Other BCs and Minorities				
(i)	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 277-Education, 99-Postmatric Scholarships to Scheduled Castes	325.14	110.23	214.91	66
4.	21-Women and Child Development				
(i)	2236-Nutrition, 02-Distribution of Nutritious Food and Beverages, 101-Special Nutrition programmes, 95-Supplementary Nutrition Programme	183.30	81.52	101.78	56
5.	23-Food and Supplies				
(i)	2408-Food, Storage and Warehousing, 01-Food, 001-Direction and Administration, 93-Dal Roti Scheme	300.00	50.91	249.09	83
6.	27-Agriculture				
(i)	2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for Rashtriya Krishi Vikas Yojna	400.00	190.17	209.83	52
(ii)	2401-Crop Husbandry, 111-Agricultural Economics and Statistics, 90-Modified National Agriculture Insurance Scheme Renamed as Pradhan Mantri Fasal Bima Yojna	300.00	144.94	155.06	52
7.	32-Rural and Community Development				
(i)	2505- Rural Employment, 01-National Programmes, 702-Jawahar Gram Samridhi Yojna, 93-Construction/up-gradation of Houses for SCs/STs Freed bonded Labour under Indira AwasYojna (NR)	125.00	19.54	105.46	84
(ii)	2505- Rural Employment, 01-National Programmes, 789-Special Component Plan for Scheduled Castes, 98-Scheme for the Construction/Up-gradation of Houses for Scheduled Castes and Scheduled Tribe Free bonded labour under Indira AwasYojna	177.00	26.64	150.36	85
(iii)	2505- Rural Employment, 02-Rural Employment Guarantee Scheme, 101-National Rural Employment Guarantee Scheme, 99- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	284.00	162.49	121.51	43
(iv)	2515-Other Rural Development Programmes, 102-Community Development, 93-Rural Sanitation Programme under total sanitation campaign/Nirmal Bharat Abhiyan renamed as Scheme for Sanitation under Swachh Bharat Mission	168.00	28.83	139.17	83
8.	Public Debt				
(i)	6003-Internal Debt of State Government, 107-Loans from the State Bank of India and Other Banks	6,500.00	3,700.00	2,800.00	43

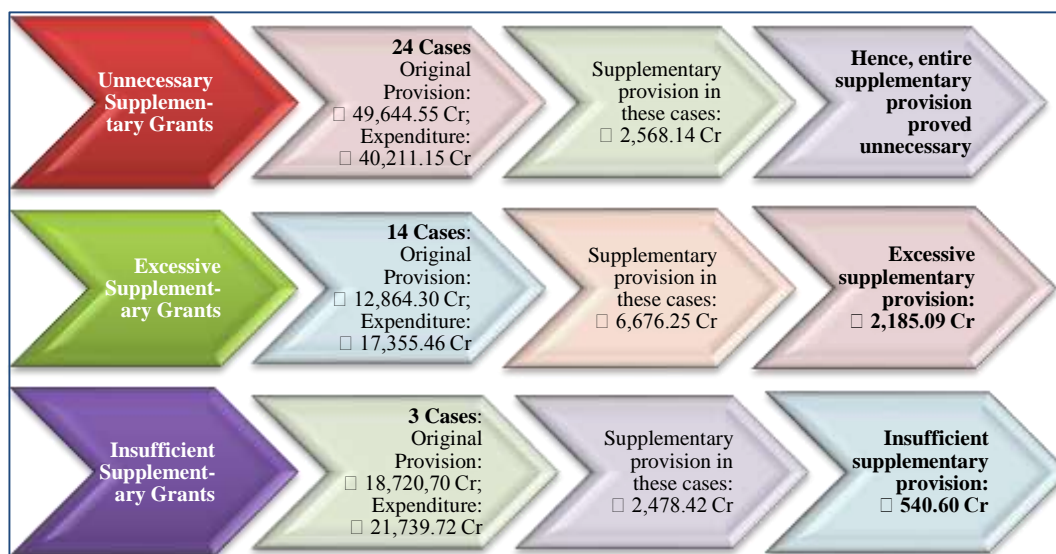
A detailed analysis of expenditure on development schemes has been made in para 2.5.3 which highlights mainly schemes not implemented, reduction in revised outlay, increasing in revised outlay but lesser expenditure, no expenditure in new schemes despite provision made in revised outlay, etc.

2.3.5 Unnecessary/excessive/inadequate supplementary provision

Supplementary provisions aggregating ₹ 2,568.14 crore obtained in 24 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. In 14 cases, supplementary provision of ₹ 2,185.04 crore was proved excessive as

detailed in *Appendix 2.3*. On the other hand, in three cases supplementary grant of ₹ 2,478.42 crore was not adequate to meet the requirement and fell short by 18 per cent (**Chart 2.3**).

Chart 2.3: Unnecessary, Excessive and Insufficient Supplementary Provisions



Source: Appropriation Accounts

The Government may consider preparing realistic budget estimates to avoid large savings and supplementary provisions.

2.3.6 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 687.28 crore in 34 sub-heads and savings of over ₹ 787.36 crore under 41 sub-heads by more than ₹ one crore in each case as detailed in *Appendix 2.4*. Excesses/Savings were more than ₹ 10 crore under 20 sub-heads. In nine³ cases, reduction of provisions through re-appropriation proved injudicious as the actual expenditure was more than the original and supplementary provisions. Similarly, in one⁴ case, the re-appropriation of funds proved excessive as the savings were more than the funds provided through re-appropriation.

2.3.7 Non-surrendering and excess surrendering of funds

At the close of the year 2017-18, in 59 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was

³ Sr. No. 4, 6, 9, 13, 14, 67, 71, 73 and 74 of *Appendix 2.4*.

⁴ Sr. No. 7 of the *Appendix 2.4*.

₹ 1,23,901.46 crore and actual expenditure was ₹ 1,01,938.34 crore resulting in savings of ₹ 22,503.71 crore and excess of ₹ 540.60 crore resulting in net savings of ₹ 21,963.11 crore, out of which ₹ 22,731.21 crore were (*Appendix 2.5*) surrendered, indicating inadequate budgetary and financial control.

Further analysis revealed that in 23 cases against the savings of ₹ 8,637.78 crore, ₹ 418.09 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 15 cases, ₹ 9,158.16 crore were surrendered against the savings of ₹ 8,813 crore and in Grants 6-Finance Revenue (Voted), (Revenue Charged) and 24-Irrigation (Capital Voted) even though the actual expenditure exceeded by ₹ 375.60 crore, ₹ 73.88 crore and ₹ 91.12 crore respectively, funds of ₹ 11.99 crore, ₹ 10.25 crore and ₹ 278.19 crore were injudiciously surrendered. In 18 cases all the savings of ₹ 5,052.93 crore were surrendered. Reasons for less surrendering and excess surrendering of funds were not intimated by the State Government.

2.3.8 Rush of expenditure

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 21 heads under 15 grants/appropriations listed in *Appendix 2.6*, 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.

Further, it was revealed that out of the expenditure of ₹ 11,205.77 crore incurred on 21 major heads under 15 grants during 2017-18, expenditure of ₹ 3,682.69 crore (32.86 *per cent*) was incurred during the month of March 2018. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

The State Government may consider devising suitable mechanism to avoid rush of expenditure in the last quarter/month of the financial year, etc.

2.4 Deficiencies noticed in working of treasuries

Deficiencies noticed in the working of treasuries during compilation and inspection for 2017-18 by the Accountant General (Accounts and Entitlement) AG (A&E) Haryana are given below:

2.4.1 Delay in submission of monthly accounts by treasuries

During the year, accounts from six⁵ treasuries were received late in 17 cases (first list of payment in eight cases and second list of payment in nine cases). 96.85 per cent Accounts were received in time. The delay in the submission of initial accounts caused consequent delay in compiling Monthly Civil Accounts by the AG (A&E).

2.4.2 Delay in receipt of awaited vouchers from treasuries

Rule 3.17 of Punjab Financial Rules Volume-I, envisages that Treasury Officers should ensure that all vouchers required to be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh are attached with the relevant Monthly Civil Accounts.

While posting/validating (compiling) the accounts vouchers wise, 531 vouchers (ranging between 1999-2000 and 2014-15) involving ₹ 6.88 crore were still awaited up to March 2018 from various Treasury Officers and omissions pointed out above continued to persist. Treasury wise details of the amount outstanding under Suspense Head due to missing vouchers are given in *Appendix 2.7*.

2.4.3 Awaited Detailed Contingent Bills from treasuries

According to the provisions contained in Rule 4.49(4) of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.-I), Detailed Contingent bills are required to be submitted by the end of the month following in which the Abstract Contingent bills are drawn by Drawing and Disbursing Officers. But Detailed Contingent bills had not been submitted for 79 Abstract Contingent bills amounting to ₹ 56.95 crore⁶.

2.4.4 Debit voucher not found attached with the list of payment in respect of General Provident Fund

Every month some General Provident Fund (GPF) debit vouchers of different treasuries were not found attached along with the list of payments i.e. covering list of debits vouchers. At first instance these were posted in the individual GPF accounts on the basis of information available in the list of payment. On receipt of these debit vouchers same has to be verified again with the record of this office. This problem is persistent from long period.

Further, it was also noticed that in many cases amount pertaining to Major Head 8009-104 was booked in major Head 8009-101 and vice-versa, which

⁵ Faridabad, Ambala, Fatehabad, Panipat, Karnal and Nuh (Mewat)

⁶ Upto 2015-16 (two AC bills) - ₹ 2.59 crore, 2016-17 (eight AC bills) - ₹ 1.51 crore and 2017-18 (69 AC bills) - ₹ 52.85 crore).

led to delay in the posting of subscription in the proper GPF account of subscriber.

2.4.5 Discrepancies in remittances made under New Pension Scheme

Haryana Government had introduced New Pensions Scheme (NPS) in December 2008. Under the scheme, an amount equivalent to 10 per cent of Basic Pay plus Dearness Allowance is deducted every month from the salary and an equivalent amount is contributed by the Government as its share. Thereafter, concerned Treasury Officer deposits the entire amount to National Security Depository Limited (NSDL) for crediting the amount in the Permanent Retirement Account Number (PRAN) of employee.

It was observed that Treasury Officers were not making remittances to NSDL in time. Further, NPS contribution amounting to ₹ 9.32 crore has been less deposited in 2016-17 by Jind Treasury.

Since, NPS is a Defined Contribution Pension Scheme, where investment can only be made once the money is received with the NSDL. Delay in remittances of contribution creates sub-optimal returns to employees, which consequently affects the corpus accumulated and the pension available to them upon superannuation.

2.5 Outcome of Analysis of Budgetary Assumptions

2.5.1 Unrealistic Budget Estimates

The original budget of ₹ 92,384.38 crore prepared by the State Government for the year 2017-18 was revised to ₹ 93,685.52 crore. Against this, an actual expenditure of ₹ 88,190.15 crore was incurred during 2017-18. Details of the Original Budget, Revised Estimate, actual expenditure for the period 2013-14 to 2017-18 is given in **Table 2.5**.

Table 2.5: Original budget, revised estimate and actual expenditure during 2013-18

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Original Budget	53,073.59	59,451.23	69,140.29	88,781.96	92,384.38
Revised Estimate	53,548.30	61,449.82	85,037.30	84,132.15	93,685.52
Actual Expenditure	46,597.31	53,676.27	79,394.32	79,781.44	88,190.15
Saving/excess	6,950.99	7,773.55	5,642.98	4,350.71	5,495.37

Similarly, the estimated receipt of ₹ 74,813 crore were revised to ₹ 76,445 crore against which only ₹ 69,076 crore were actually realized as per details given in **Table 2.6**.

Table 2.6: Detail of the Receipts

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Original Budget	44,098	48,058	52,717	63,666	74,813
Revised Estimate	42,033	45,821	54,642	60,784	76,445
Actual Receipt	38,284	41,090	47,915	53,496	69,076
Short/excess	3,749	4,731	6,727	7,288	7,369

2.5.2 Unrealistic forecasting of resources

As per Rule 4.2 of the Punjab State Budget Manual, the revised estimates are forecasts, as accurate as it is possible to make at the time, of what the actual receipts of the year will be; and the most important guide to their preparation will, therefore, ordinarily be found in the actual receipts of those months of the year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution compared with those of the corresponding period of the previous year, he will be justified in assuming a continuance of the growth or decline at the same rate during the remaining months. Thus, estimates should always be prepared after taking into account all the factors affecting the receipts and expenditure of the Government and should be as accurate as possible. However, it was noticed that the revised estimates for 2017-18 for Non-tax revenue were ₹ 17,023.61 crore while actual realization was ₹ 14,297.97 crore resulting in downward variation of ₹ 2,725.64 crore. Similarly tax revenue for the year 2017-18 was projected at ₹ 53,061.52 crore while actual realization was ₹ 48,396.90 crore resulting again variation of ₹ 4,664.62 crore below the projection. In this connection projections for the last five years are appended below in the **Table 2.7**.

Table 2.7: Projections of Tax Revenue and Non- Tax Revenue vis-à-vis actual

(₹ in crore)

Year	Description	Revised estimates	Actual	Difference
2013-14	Tax Revenue	30,234.52	28,909.84	1,324.68
	Non- Tax Revenue	11,401.42	9,102.24	2,299.18
2014-15	Tax Revenue	33,402.75	31,182.66	2,220.09
	Non- Tax Revenue	12,016.39	9,616.00	2,400.39
2015-16	Tax Revenue	40,436.10	36,425.31	4,010.79
	Non- Tax Revenue	13,731.25	11,131.24	2,600.01
2016-17	Tax Revenue	45,087.63	40,623.15	4,464.48
	Non- Tax Revenue	15,239.46	11,873.67	3,365.79
2017-18	Tax Revenue	53,061.52	48,396.90	4,664.62
	Non- Tax Revenue	17,023.61	14,297.97	2,725.64

2.5.3 Shortcomings in Development Schemes

The Revised estimates for development schemes during 2017-18 was assessed at ₹ 39,772.65 crore. An amount of ₹ 33,551.85 crore were spent on development schemes which was 84.36 per cent of the above amount and less than the projections. Variations were due to the following facts:

- i) A total of 25 schemes with an approved outlay of ₹ 4,105.26 crore for 2017-18 were not implemented and withdrawn in revised estimates (**Appendix 2.8**).
- ii) Provision of ₹ 2,110.83 crore made under 25 schemes in approved outlay for 2017-18 was reduced to ₹ 144.93 crore in the Revised Estimates, but no expenditure was incurred under these schemes (**Appendix 2.9**) for which the reasons were not given.
- iii) Provisions of ₹ 83.73 crore were made under 15 schemes in approved outlay and in revised outlay, but no expenditure was incurred during the year 2017-18 (**Appendix 2.10**).
- iv) The provision of ₹ 167.06 crore made under 10 schemes was increased to ₹ 290.89 crore against which expenditure of ₹ 37.22 crore was incurred during the year 2017-18 which was 22 per cent of the original estimates. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates (**Appendix 2.11**).
- v) 55 development schemes for which the outlay of ₹ 4,265.33 crore approved for execution during 2017-18 was reduced to ₹ 2,697.74 crore in the revised estimates. Only ₹ 1,593.43 crore was spent on these schemes which was 59 per cent of the revised outlay (**Appendix 2.12**).
- vi) One scheme for which provision of ₹ 50 crore was approved for execution during 2017-18 was reduced to ₹ 20 crore in the revised estimate, but expenditure of ₹ 34.95 crore was incurred which was 175 per cent of revised estimate.
- vii) 56 schemes for which provision of ₹ 2,066.88 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 937.18 crore was incurred which was less than the provision made as detailed in **Appendix 2.13**.
- viii) Three schemes for which no provision was made in approved outlay but included in revised estimate ₹ 8.47 crore. Expenditure of ₹ 2.73 crore on these schemes was less than the provision made as detailed in **Appendix 2.14**.

- ix) Two schemes for which provision of ₹ 155.03 crore was approved for execution during 2017-18 was increased to ₹ 184.53 crore in the revised estimate, but expenditure of ₹ 237.19 crore was incurred which was 129 *per cent* of revised estimate as detailed in **Appendix 2.14**.
- x) Five new schemes for which provision of ₹ 30.90 crore was made in revised estimates and two schemes for which provision was enhanced from ₹ 2.55 crore to ₹ 9.12 crore in revised estimates but no expenditure was incurred during the year 2017-18 as shown in (**Appendix 2.15**).
- xi) The provision of ₹ 987.08 crore made under 12 schemes was increased to ₹ 2,505.53 crore against which expenditure of ₹ 1,809.85 crore was incurred during the year 2017-18. Further, augmentation of funds through supplementary grants proved excessive as the total expenditure of these schemes were 72 *per cent* of the revised estimates (**Appendix 2.16**).

2.6. Outcome of review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. “10-Technical Education” and Grant No. “24-Irrigation”) was conducted (July-August 2018). Magnitude of variations in original grants, supplementary demands and actual expenditure were analysed.

2.6.1 Grant No.10- Technical Education

Important points noticed during review of the grant for 2017-18 are detailed below:

- (i) The overall position of budget provision, actual disbursements and savings/excesses under Revenue Voted Section for the last five years (2013-14 to 2017-18) is given in **Table 2.8**.

Table 2.8: Detail of budget provisions, actual disbursements and savings/excesses

Year	Original provision	Supplementary	Total	Expenditure	Saving(-)/Excess (+) (In <i>per cent</i>)
	(₹ in crore)				
2013-14	373.50	Nil	373.50	294.82	(-) 78.68 (21)
2014-15	491.20	Nil	491.20	354.12	(-) 137.08 (28)
2015-16	464.72	9.00	473.72	380.25	(-) 93.47 (20)
2016-17	421.42	50.00	471.42	373.23	(-) 98.19 (21)
2017-18	437.84	Nil	437.84	345.23	(-) 92.61 (21)

* Figures in parenthesis show percentage of savings to total provision

There were persistent saving ranging between 20 and 28 *per cent* under Revenue (Voted) Section indicating non-achievement of the projected budget provisions during 2013-18. This shows that unrealistic provisions were made in budget.

- (ii) Against budget provision of ₹ 254.04 crore in 12 sub-heads under Revenue (Voted) Section, an expenditure of ₹ 161.29 crore was incurred which resulted in saving of ₹ 92.75 crore during the year. There were savings ranging between 18 and 100 *per cent* of the total provision as per detail given in **Appendix 2.17**.
- (iii) In seven sub heads, there were persistent savings during 2015-18 ranging between 14 and 100 *per cent* of the total provision as per detail given in **Appendix 2.18**.
- (iv) Entire budget provision of ₹ 26.01 crore made for four⁷ schemes/heads remained unutilized at the end of the financial year 2017-18 and whole budget provision amounting to ₹ 26.01 crore was withdrawn through re-appropriation.
- (v) Out of total expenditure of ₹ 17.78 crore in 10 schemes, an expenditure of ₹ 11.56 crore (65 *per cent*) was incurred on these schemes during the last quarter during 2017-18 and ₹ 9.75 crore (55 *per cent*) in March 2018. Out of these 10 schemes, 100 *per cent* expenditure was incurred on five schemes during the last quarter (**Appendix 2.19**).

2.6.2 Grant No. 24-Irrigation

Important points noticed during review of the grant for 2017-18 are detailed below:

- (i) The overall position of budget provisions, actual disbursements and savings/excesses under the grant for the last five years (2013-14 to 2017-18) is given in **Table 2.9**.

⁷ (i) Implementation of Recommendation of Haryana Governance Reform Authority (HGRA) by Technical Education (₹ 0.01 crore), (ii) Modernisation of existing polytechnics (₹ six crore) (iii) Setting up of Indian Institute of Information Technology (IIT), Killohard, Sonapat (₹ 10 crore) and (iv) Establishment of National Institute of Fashion Technology, Panchkula (₹ 10 crore).

Table 2.9: Details of budget provisions, actual disbursements and savings/excesses

Year	Section	Original provision	Supplementary	Total	Expenditure	Saving(-)/ Excess (+)
		(₹ in crore)				
2013-14	Revenue (V)	1,509.37	Nil	1,509.37	1,126.83	(-) 382.54 (25)
	Capital (V)	639.00	Nil	639.00	852.26	(+) 213.26 (33)
2014-15	Revenue (V)	1,621.54	3.95	1,625.49	1,113.49	(-) 512.00 (31)
	Capital (V)	510.24	Nil	510.24	913.13	(+) 402.89 (79)
2015-16	Revenue (V)	1,717.22	Nil	1,717.22	1,358.06	(-) 359.16 (21)
	Capital (V)	550.20	50.00	600.20	811.20	(+) 211.00 (35)
2016-17	Revenue (V)	1,867.32	Nil	1,867.32	1,355.20	(-) 512.12 (27)
	Capital (V)	655.50	Nil	655.50	832.49	(+) 176.99 (27)
2017-18	Revenue (V)	1,910.16	12.27	1,922.43	1,402.80	(-)519.63 (27)
	Capital (V)	764.17	60.65	824.82	915.94	(+)91.12 (11)

* Figures in parenthesis show percentage of savings/excesses to total provision

There were persistent saving ranging between 21 and 31 *per cent* under Revenue (Voted) Section of the total provision indicating non-achievement of the projected budget provision during 2013-18.

Further, an expenditure of ₹ 915.94 crore incurred against the budget provision of ₹ 824.82 crore (original ₹ 764.17 crore and supplementary ₹ 60.65 crore) under Capital (Voted) Head during 2017-18. This resulted in excess expenditure of ₹ 91.12 crore which requires regularisation from Legislature. **In this grant, excess expenditure of more than ₹ 50 crore had been observed consistently (ranging between 11 and 79 *per cent* of total provision) under Capital (Voted) Section for the last five years.**

The Government may consider taking up the matter with Public Accounts Committee secretariat for regularisation of excess expenditure.

- (ii) Against the total budget provision of ₹ 217.27 crore (budget provision: ₹ 205 crore and supplementary provision: ₹ 12.27 crore) under Area Development Programme for Canal Area schemes an expenditure of ₹ 105 crore was incurred resulting in saving of ₹ 112.27 crore (52 *per cent* of total provision). Supplementary provision of ₹ 12.27 crore obtained under the scheme, proved unnecessary as the expenditure did not come up to the level of the original provision.
- (iii) Under Revenue Head, an expenditure of ₹ 168.26 crore was incurred against budget provision of ₹ 840.69 crore in eight sub-heads which resulted saving of ₹ 672.43 crore. There were savings ranging between 52 and 96 *per cent* of the total provision. Under Capital Head, against budget provision of ₹ 669.15 crore in 12 sub heads, an expenditure of ₹ 370.83 crore was incurred which resulted saving of ₹ 298.32 crore. Against budget provision of ₹ 70 crore in one sub-head under Capital Charged Head, an expenditure of ₹ 57.61 crore was incurred which

resulted saving of ₹ 12.39 crore (18 per cent) as details given in **Appendix 2.20**.

- (iv) Under Revenue Head, an amount of ₹ 109.27 crore was surrendered out of total savings of ₹ 571.40 crore in 10 schemes during 2017-18. Under Capital Head, an amount of ₹ 53.57 crore in four schemes was surrendered out of total savings of ₹ 62.21 crore. Thus, savings were not fully surrendered indicating inadequate financial control and the fact that these funds could not be utilized on other development schemes/programmes of the Government (**Appendix 2.21**).
- (v) Against the saving of ₹ 30.32 crore in three cases under Capital (Voted) and ₹ 12.39 crore in one case of Capital (Charged) Head during 2017-18, a sum of ₹ 32.43 crore and ₹ 13.83 crore respectively were surrendered as details given in **Table 2.10**. The excess surrenders of ₹ 2.11 crore and ₹ 1.44 crore respectively reflected poor financial management.

Table 2.10: Detail of excess surrender

Sr. No.	Name of Scheme and Head of Account	Budget	Expenditure	Saving	Amount surrendered	Excess
Capital (Voted)		₹ in crore				
1	Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State(4700-16-789-99)	35.00	14.94	20.06	21.40	1.34
2	Other Expenditure: Annuity of Lands(4701-07-800-97)	20.00	14.66	5.34	5.80	0.46
3	Data Collection of Irrigation Projects	20.00	15.08	4.92	5.23	0.31
Total Capital (Voted)		75.00	44.68	30.32	32.43	2.11
Capital (Charged)						
4	Other Expenditure: Payment of Land compensation(4701-80-800-98)	70.00	57.61	12.39	13.83	1.44
Total Capital (Charged)		70.00	57.61	12.39	13.83	1.44

- (vi) The entire budgetary provision of ₹ 114.03 crore remained unutilized at the end of the financial year 2017-18 in 12 minor heads/schemes and whole budget provision amounting to ₹ 114.03 crore was withdrawn through re-appropriation (**Appendix 2.22**).
- (vii) In 24 cases, the expenditure of ₹ 441.55 crore was incurred without any provision in the original estimates/supplementary demands and without any re-appropriation orders (**Appendix 2.23**).
- (viii) In 13 sub heads, there were persistent savings during 2015-18 ranging between 11 and 100 per cent of the total provision as per details given in (**Appendix 2.24**).
- (ix) Out of total expenditure of ₹ 170.57 crore for 2017-18 on seven schemes, an expenditure of ₹ 113.84 crore (67 per cent) was incurred during the last quarter of the year 2017-18 (**Appendix 2.25**).

2.6.3 Delay in submission of Budget Estimates

Budget estimates for the year 2017-18 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 4th November 2016. Contrary to this, it came to notice during review of Grant No.10 and 24 that Head of offices submitted their estimates to Finance Department on 10th November 2016⁸, 21th November 2016⁹ and 4th January 2017¹⁰ respectively after delays ranging between six days and 61 days.

2.7 Conclusion

During 2017-18, expenditure of ₹ 1,02,962.69 crore was incurred against total grants and appropriations of ₹ 1,24,990.40 crore. Overall savings of ₹ 22,027.71 crore were the result of saving of ₹ 22,568.31 crore in various grants and an appropriation offset by excess expenditure of ₹ 540.60 crore under two grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 256.98 crore for the period 2016-17.

In 59 cases, ₹ 22,731.21 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In 15 cases, ₹ 9,158.16 crore was surrendered including an excess surrender of ₹ 345.16 crore than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 8,637.78 crore in 23 cases, savings of ₹ 418.09 crore were not surrendered. There were also cases of injudicious re-appropriations.

⁸ Budget estimate submitted by Director, Technical Education Department.

⁹ Budget estimate submitted by Additional Chief Secretary, Revenue and Disaster Management Department.

¹⁰ Budget estimate submitted by Engineer-in-Chief, Irrigation Department.

CHAPTER-III
FINANCIAL REPORTING

Chapter III

Financial Reporting

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 compliance 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 Compliance to Accounting Standards

As per article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2017-18 and deficiencies therein are detailed in **Table 3.1**.

Table 3.1: Compliance to Accounting Standards

Sl. No.	Accounting Standard	Compliance by State Government	Compliance/deficiency
1	IGAS 1: Guarantees Given by the Government – Disclosure requirements	Complied (Statements 9 and 20 of Finance Accounts)	Detailed information like number of guarantees for each institution has been furnished. (<i>Refer to paragraph 1.9.4</i> for further audit findings on Guarantees)
2	IGAS 2: Accounting and Classification of Grants-in- Aid	Complied (Statement 10 of Finance Accounts)	(i) Certain Grants-in-Aid have been classified under Capital Section (<i>Refer to paragraph 1.6.4</i> for other audit findings) (ii) Information has been furnished in respect of Grants-in-Aid given in kind by the State Government.
3	IGAS 3: Loans and Advances made by Governments	Not Complied (Statement 18 of Finance Accounts)	Details not confirmed by the State Government. Detailed information of overdue Principal and interest was not furnished. Confirmation of balances of individual Loanee was not furnished. (<i>Refer to paragraph 1.8.6</i> for further audit findings on Loans and Advances)

Source: Indian Government Accounting Standards and Finance Accounts

3.2 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 Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 19,130 UCs due for submission in respect of grants and loans aggregating ₹ 23,877.22 crore, 1,588 UCs for an aggregate amount of ₹ 7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in **Appendix 3.1**. The age-wise delays in submission of UCs is summarised in **Table 3.2**.

Table 3.2: Age-wise arrears of Utilisation Certificates

(₹ in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation Certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	6,503	8,355.91	667	3,473.67
2	2 – 4	11,572	11,843.10	759	3,555.54
3	5 & Above	1,055	3,678.21	162	771.59
Total		19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 per cent) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of **Appendix 3.1** shows that out of total 1,588 outstanding UCs, 715 UCs (45 per cent) were outstanding from Rural Development Department. In three test checked Municipal Corporations¹ it was noticed that GIA of ₹ 553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of ₹ 431.64 crore were received and UCs of ₹ 122.31 crore were remain pending as on 31 March 2018. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants.

3.3 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 (DPC) Act, 1971], the Government/heads of the departments are

¹ (i) Ambala, (ii) Karnal and (iii) Panchkula

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.

A total of 216 annual accounts of 85 autonomous bodies/authorities are awaited as on 31 July 2018. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: 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	84	224.42
2.	1-3	92	298.45
3.	3-5	24	65.42
4.	5-7	11	31.69
5.	More than 7 years	5	6.76
	Total	216	626.74

(Source: Figures obtained from Government Departments and Accountant General (A&E) Haryana)

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971. Out of 163 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 26 bodies/authorities was conducted during 2017-18.

The Government may consider adopting appropriate measures to ensure receipt of accounts from the grantee institutions at the end of every year in order to enable identification of institutions attracting audit by CAG of India under Section 14 of the CAG's (DPC) Act, 1971.

3.4 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the fields of Urban Development, Housing, Labour Welfare and Agriculture. The audit of accounts of 30 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**.

District Legal Services Authority, Jhajjar had not submitted its annual accounts for the years 1996-97 to 2010-11. Delay in respect of 14 autonomous bodies ranged between one year and three years. Delay in finalization of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalized and submitted to Audit at the earliest.

SARs in respect of Haryana Labour Welfare Board, Chandigarh (2009-10 to 2016-17) and Haryana Building and Other Construction Workers Welfare Board, Chandigarh (2009-10 to 2015-16) have not been placed before the State Legislature.

The Government may consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.

3.5 Departmentally managed 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 the 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.

As of June 2018, five such undertakings had not prepared their accounts since the years ranging between 1986-87 and 2016-17. Government funds amounting to ₹ 7,782.28 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented in the earlier Reports on State Finances, no improvement had taken place in this regard. The department-wise position of arrears in preparation of proforma accounts and investment made by the Government are given in *Appendix 3.4*.

3.6 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee 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*, the cases of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. The department-wise break up of pending cases and age-wise analysis is given in *Appendix 3.5* and 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 as emerged from these appendices is summarised in **Table 3.4**.

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

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11	Cases added during the year	08	40.24
15 - 20	05	09.93			
20 - 25	03	00.00			
25 and above	14	03.72	Total	106	181.06
			Cases of losses written off during the year	35	46.79
Total	71	134.27	Total pending cases as of June 2018	71	134.27

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)	Departmental action initiated but not finalised	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94
Total		71	134.27

Out of the total loss cases, 77 per cent cases are related to theft of Government money/store. Further, in respect of 72 per cent cases of losses, departmental action had not been finalized while 14 per cent cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

3.7 Misclassification in accounts

Operation of omnibus Minor Head-800

Booking under Minor Head '800-Other Receipts' and '800-Other Expenditure' should to be done only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head-800 is to be discouraged, since it renders the account opaque.

During 2017-18, expenditure aggregating ₹ 11,522.30 crore (13.28 per cent of total expenditure²) was classified under Minor Head-800 under various revenue and capital Major Heads. More than 90 per cent of total expenditure on power subsidy, medium irrigation, tourism and miscellaneous general services were classified under omnibus Minor Head-800 instead of depicting these under distinct heads of accounts.

This issue was pointed out in earlier Audit Reports on State Finances also. However, operation of omnibus Minor Head has continued at the same level. Classification of substantial amounts under omnibus Minor Head '800-Other Expenditure/Receipts' affects the transparency in financial reporting.

The Government may consider depicting the amounts of expenditure incurred under various schemes distinctly instead of clubbing the expenditure of major schemes under the Minor head '800-Other Expenditure'.

3.8 Follow-up on Audit Reports

According to the instructions issued (October 1995) by the Government of Haryana, Finance Department and reiterated in July 2001, the administrative departments were to initiate *suo motu* positive and concrete action on all paragraphs and reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether the cases had been taken up for examination by the Public Accounts Committee (PAC) or not. The Administrative Departments were also required to furnish Action Taken Notes (ATNs) to PAC indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the ARs to the Legislature.

The Audit Reports on State Finances from 2008-09 to 2015-16 have already been discussed in PAC on selective basis. The Audit Report on State Finances for the year 2016-17 was laid before State Legislature on 14th March, 2018 is yet to be discussed by PAC as ATNs from 14 departments out of total number of 30

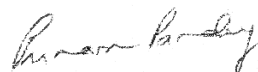
² Excluding loans and advances.

departments are still awaited. The matter was taken up with concerned departments (May 2018) for expediting submission of ATNs to the Audit Report.

3.9 Conclusion

There were substantial delays in submission of utilisation certificates and as a result proper utilisation of grants could not be ensured. In the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for considerable periods. As a result, their financial position could not be assessed. Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 13.28 *per cent* of total expenditure was classified under omnibus minor head '800-Other Expenditure' during 2017-18.

The above points were referred (November 2018) to the Additional Chief Secretary to Government of Haryana, Finance Department, their replies are awaited (February 2019).



Chandigarh

Dated: 23rd July 2019

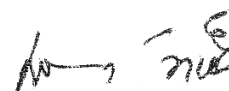
(PUNAM PANDEY)

Principal Accountant General (Audit), Haryana

Countersigned

New Delhi

Dated: 29th July 2019



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

APPENDICES

Appendix 1.1
State Profile
(Reference: Paragraph 1.1; Page 1)

State Profile						
A. General Data						
Sr. No.	Particulars				Figures	
1	Area				44,212 sq. km.	
2	Population					
	a	As per 2001 Census			2.11 crore	
	b	As per 2011 Census			2.54 crore	
3	Density of Population ¹ (2011) (All India Density= 382 persons per sq. km.)				573 person per sq. km.	
4	Population below poverty line ² (All India Average= 21.90 per cent)				11.20 per cent	
5	Literacy ³ (2011) (All India Average= 73 per cent)				75.60 per cent	
6	Infant mortality ⁴ (per 1000 live births)(All India Average= 34 per 1000 live births)				33	
7	Life Expectancy at birth ⁵ (All India Average= 68.3 years)				69.1 years	
8	Gini Coefficient ⁶					
	a.	Rural (All India= 0.29)			0.30	
	b.	Urban (All India= 0.38)			0.36	
9	Gross State Domestic Product (GSDP) 2017-18 ⁷ at current prices				₹ 6,08,471 crore	
10	Per capita GSDP CAGR (2008-09 to 2017-18)			Haryana		12.5 per cent
11				General Category States		13.1 per cent
12				All India		11.5 per cent
13	GSDP CAGR (2008-09 to 2017-18)			Haryana		14.3 per cent
14				General Category States		14.5 per cent
15	Population Growth of Haryana (2008 to 2017)				15 per cent	
16	Population Growth ⁸ of General Category States (2008 to 2017)				11.6 per cent	
17	Human Development Index ⁹ (2007-08)			Haryana (Rank-9)		0.552
18.				All India		0.467
B. Financial data						
Particulars		Figures (in per cent)				
CAGR		2008-09 to 2016-17		2016-17 to 2017-18		
		General Category State	Haryana	General Category State	Haryana	
a.	of Revenue Receipts	15.1	14.0	11.3	19.4	
b.	of Own Tax Revenue	14.9	14.3	12.2	20.8	
c.	of Non Tax Revenue	9.5	8.4	5.9	47.1	
d.	of Total Expenditure	15.8	15.4	4.7	10.5	
e.	of Capital Expenditure	14.0	5.4	1.0	97.3	
f.	of Revenue Expenditure on Education	14.5	14.1	6.2	6.5	
g.	of Revenue Expenditure on Health	16.2	18.4	10.7	9.8	
h.	of Salary and Wages	13.4	12.9	8.9	7.6	
i.	of Pension	16.2	17.0	22.9	55.2	

¹ Census Info India 2011 Final Population Totals

² Economic Survey 2017-18 (January 2018), Vol.-II Page A 160-161

³ Economic Survey 2017-18 (January 2018), Vol.-II Page A 155

⁴ Economic Survey 2017-18 (January 2018), Vol.-II Page A 151

⁵ Economic Survey 2017-18 (January 2018), Vol.-II Page A 151

⁶ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

⁷ Information supplied by Directorate of Statistical Analysis, Haryana

⁸ Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projections Constituted by the National Commission on Population Table -14

⁹ Economic Survey 2017-18 (January 2018), Vol.-II Page A 161

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Haryana for 2017-18 is ₹ 200 crore.

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

Appendix 1.2 Part B: Layout of Finance Accounts

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

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

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

Appendix 1.3

(Reference: Introduction; Page 1)

Methodology adopted for the assessment of fiscal position

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

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

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

	2013-14	2014-15	2015-16	2016-17	2017-18
Gross State Domestic Product (₹ in crore)	3,99,268	4,36,962	4,85,824	5,45,323	6,08,471
Growth rate of GSDP	15.05	9.44	11.18	12.25	11.58

Source: Directorate of Economic and Statistical Analysis, Haryana

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

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

Appendix 1.4

(Reference: Paragraph 1.3; Page 9)

Time Series Data on State Government finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A. Receipts					
1. Revenue Receipts	38,012	40,799	47,557	52,497	62,695
(i) Tax Revenue	25,567(67)	27,635(67)	30,929 (65)	34,026 (65)	41,099(66)
Taxes on Sales, Trade, etc.	16,774(66)	18,993(69)	21,060 (68)	23,488 (69)	15,609(38)
State Excise	3,697(14)	3,470(13)	4,371 (14)	4,613 (13)	4,966(12)
Taxes on Vehicles	1,095(4)	1,192(4)	1,401 (5)	1,583 (5)	2,778(7)
Stamps duty and Registration fees	3,203(13)	3,109(11)	3,191 (10)	3,283 (10)	4,193(10)
Land Revenue	12	15	15	16	18
Taxes on goods and passengers	498(2)	527(2)	554 (2)	595 (2)	2,317(6)
Taxes and duties on Electricity	219(1)	240(1)	257 (1)	276 (1)	306(1)
State Goods and Services Tax	0	0	0	0	10,833(26)
Other Taxes	69	89	80	172	79
(ii) Non-Tax Revenue	4,975(13)	4,613(13)	4,753 (10)	6,196 (12)	9,113(14)
(iii) State's share in Union taxes and duties	3,343(9)	3,548(9)	5,496 (12)	6,597 (12)	7,298(12)
(iv) Grants-in-aid from Government of India	4,127(11)	5,003(13)	6,379 (13)	5,678 (11)	5,185(8)
2. Miscellaneous Capital Receipts	10	19	30	26	40
3. Recoveries of Loans and Advances	262	273	328	973	6,341
4. Total Revenue and Non debt capital receipt (1+2+3)	38,284	41,091	47,915	53,496	69,076
5. Public Debt Receipts	17,604	18,859	37,998	28,170	21,490
Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,263(98)	18,728(99)	37,901 (100)	28,047 (100)	21,270(99)
Net transactions under Ways and Means Advances and Overdraft	-	-	0	0	79
Loans and Advances from Government of India	341(2)	131(1)	97	123	141(1)
6. Total Receipts in the Consolidated Fund (4+5)	55,888	59,950	85,913	81,666	90,566
7. Contingency Fund Receipts	-	-	63	80	27
8. Public Accounts receipts	26,548	28,064	29,056	32,108	33,894
9. Total receipts of the State (6+7+8)	82,436	88,014	1,15,032	1,13,854	1,24,487
Part B. Expenditure/disbursement					
10. Revenue Expenditure	41,887	49,118	59,236	68,403	73,257
Plan	10,152(24)	12,760(26)	18,561 (31)	22,119 (32)	0
Non-plan	31,735(76)	36,358(74)	40,675 (69)	46,284 (68)	0
General Services (including Interests payments)	13,597(32)	16,765(34)	18,713 (32)	21,631 (32)	26,699(36)
Economic Services	12,740(30)	13,088(27)	18,691 (32)	20,875 (30)	18,107(25)
Social Services	15,414(37)	19,120(39)	21,539 (36)	25,473 (37)	28,061(38)
Grants-in-aid and contributions	136(1)	145	293	424(1)	390(1)
11. Capital Expenditure	3,935	3,716	6,908	6,863	13,538
Plan	5,067(129)	4,837(130)	6,624 (96)	6,559 (96)	0
Non-plan	(-),1,132 (-29)	(-) 1,121 (-30)	284 (4)	304 (4)	0
General Services	282(7)	291(8)	460 (7)	399 (6)	481(4)
Economic Services	1,829(46)	1,527(41)	4,908 (71)	4,877 (71)	9,884(73)
Social Services	1,824(46)	1,898(51)	1,540 (22)	1,587 (23)	3,173(23)
12. Disbursement of Loans and Advances	776	843	13,250	4,515	1,395
13. Total (10+11+12)	46,598	53,677	79,394	79,781	88,190
14. Repayments of Public Debt	7,968	8,227	7,215	5,276	6,339
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,800(98)	8,073(98)	7,039 (98)	5,090 (96)	6,074(96)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	79(1)
Loans and Advances from Government of India	168(2)	154(2)	176 (2)	186 (4)	186(3)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	54,566	61,904	86,609	85,057	94,529
17. Contingency Fund disbursements	-	-	63	80	27
18. Public Accounts disbursements	24,560	25,609	28,650	29,276	31,171
19. Total disbursement by the State (16+17+18)	79,126	87,513	1,15,322	1,14,413	1,25,727

	2013-14	2014-15	2015-16	2016-17	2017-18
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-) 3,875	(-) 8,319	(-)11,679	(-)15,906	(-)10,562
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-) 8,314	(-) 12,586	(-)31,479	(-)26,285	(-)19,114
22. Primary Deficit (-)/surplus (+) (21+23))	(-) 2,464	(-) 5,658	(-)23,195	(-)15,743	(-)7,153
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	5,850	6,928	8,284	10,542	11,961
24. Financial Assistance to local bodies etc.	4,540	6,106	10,766	12,647	9,844
25. Ways and Means Advances (WMA)/Overdraft availed (days)	109 (4)	-	0	0	79(2)
26. Interest on WMA/Overdraft	0.03	-	0	0	0.02
27. Gross State Domestic Product (GSDP) ¹⁰	3,99,268	4,36,962	4,85,824	5,45,323	6,08,471
28. Outstanding Fiscal liabilities (year end)	76,263	88,446	1,20,718	1,46,371	1,64,076
29. Outstanding guarantees including interest and guarantee fee (year end)	27,309	30,389	16,886	8,260	14,187
30. Number of incomplete projects	40	14	18	14	25
31. Capital blocked in incomplete projects (₹ in crore)	398	62.19	98.65	199.17	167.14
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.064	0.063	0.064	0.062	0.068
Own Non-Tax Revenue/GSDP	0.012	0.011	0.010	0.011	0.015
Central Transfers/GSDP	0.008	0.008	0.011	0.012	0.012
II Expenditure Management					
Total Expenditure/GSDP	0.117	0.123	0.163	0.146	0.145
Total Expenditure/Revenue Receipts	1.226	1.316	1.669	1.520	1.407
Revenue Expenditure/Total Expenditure	0.899	0.915	0.746	0.857	0.831
Expenditure on Social Services/Total Expenditure	0.370	0.392	0.291	0.339	0.354
Expenditure on Economic Services/Total Expenditure	0.313	0.272	0.297	0.323	0.317
Capital Expenditure/Total Expenditure	0.084	0.069	0.087	0.086	0.154
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.078	0.064	0.081	0.081	0.148
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 0.010	(-) 0.019	(-) 0.024	(-) 0.029	(-) 0.017
Fiscal deficit/GSDP	(-) 0.021	(-) 0.029	(-) 0.065	(-) 0.048	(-) 0.031
Primary Deficit (surplus)/GSDP	(-) 0.006	(-) 0.013	(-) 0.048	(-) 0.029	(-) 0.012
Revenue Deficit/Fiscal Deficit	0.466	0.661	0.371	0.605	0.553
Primary Revenue Balance/GSDP	(-) 0.016	(-) 0.025	(-) 0.034	(-) 0.037	(-) 0.022
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.19	0.20	0.25	0.27	0.27
Fiscal Liabilities/RR	2.006	2.168	2.538	2.788	2.617
V Other Fiscal Health Indicators					
Return on Investment	6.49	5.80	15.89	5.89	7.53
Financial Assets/Liabilities	0.74	0.68	0.67	0.62	0.60

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

Appendix 1.5 Part A

(Reference: Paragraph 1.1.1; Page 3 & 34)

Abstract of receipts and disbursements for the year 2017-18

(₹ in crore)

	Receipts		Disbursements		
	2016-17	2017-18	2016-17	2017-18	2017-18
Section A: Revenue					
I. Revenue Receipts	52,496.82		62,694.87	68,403.43	73,257.36
Tax Revenue	34,025.68	41,099.38	General Services	21,630.79	26,698.68
Non-Tax Revenue	6,196.09	9,112.85	Social Services	25,473.49	28,061.34
State's share of Union Taxes	6,597.47	7,297.52	Education, Sports, Art and Culture	11,060.40	11,782.92
Non-Plan Grants	3,078.49	-	Health and Family Welfare	2,800.23	3,074.26
Grants for State Plan Schemes	2,327.52	-	Water Supply, Sanitation, Housing and Urban Development	4,516.60	5,770.38
Grants for Central and Centrally Sponsored Plan Schemes	271.57	-	Information and Broadcasting	130.61	129.99
Centrally Sponsored Schemes	-	2,326.62	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	564.69	396.31
Finance Commission Grants	-	1,316.68	Labour and labour Welfare	326.36	517.30
Other Transfer/Grants to States	-	1,541.82	Social Welfare and Nutrition	6,066.25	6,381.69
			Others	8.35	8.49
			Economic Services	20,875.21	18,106.82
			Agriculture and allied activities	2,519.40	2,734.71
			Rural Development	2,892.07	2,980.84
			Irrigation and Flood Control	1,411.72	1,463.09
			Energy	10,514.98	7,631.52
			Industry and Minerals	349.80	317.69
			Transport	2,819.84	2,902.44
			Science, Technology and Environment	26.69	26.53
			Other General Economic Services	340.71	50.00
			Grants-in-aid and Contributions	423.94	390.52
II. Revenue Deficit carried over to Section B	15,906.61	10,562.49	Revenue surplus carried over to Section B		
Total Section A	68,403.43	73,257.36		68,403.43	73,257.36
Section B – Others					
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	6,217.73	5,658.26	III. Opening overdraft from Reserve Bank of India		
IV. Miscellaneous Capital Receipt	26.27	39.87	IV. Capital Outlay	6,863.10	13,537.90
			General Services	399.37	480.90
			Social Services	1,586.41	3,172.70
			Education, Sports, Art and Culture	141.75	403.65
			Health and Family Welfare	244.19	302.22
			Water Supply, Sanitation, Housing and Urban Development	1,009.90	2,222.42
			Information and Broadcasting	-	49.38
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.07	3.50
			Social Welfare and Nutrition	79.39	65.40
			Others	108.11	126.13

Receipts			Disbursements				
	2016-17		2017-18		2016-17		2017-18
				Economic Services	4,877.32		9,884.30
				Agriculture and allied activities	413.08	1,350.81	
				Irrigation and Flood Control	926.31	973.55	
				Energy	1,894.73	5,454.44	
				Industry and Minerals	2.20	2.24	
				Transport	1,588.40	1,782.31	
				Science & Technology	14.00	-	
				General Economic Services	38.60	320.95	
V. Recoveries of Loans and Advances	973.23		6,340.93	V. Loans and Advances disbursed	4,514.91		1,394.89
From Power Projects	68.09	6,007.50		For Power Projects	3,647.08	887.48	
From Government Servants	866.64	93.19		To Government Servants	68.93	121.07	
From others	38.50	240.24		To others	798.90	386.34	
VI Revenue Surplus brought down	-	-		VI. Revenue Deficit brought down	15,906.61		10,562.49
VII. Public Debt Receipts	28,169.52		21,489.76	VII. Repayment of Public Debt	5,275.84		6,338.85
External debt				External debt			
Internal Debt other than Ways and Means	28,046.26	21,269.27		Internal debt other than Ways and Means Advances and Overdraft	5,089.52	6,073.77	
Advances and Overdraft				Net transaction under Ways and Means Advances	--	79.48	
Net transaction under Ways and Means Advances	-	79.48		Repayment of Loans and Advances to Central Government	186.32	185.60	
Loans and Advances from Central Government	123.26	141.01		VIII. Appropriation to contingency fund	80.14		26.77
VIII. Appropriation to contingency fund	80.14		26.77	IX. Expenditure from contingency fund			
IX. Amount transferred from contingency fund	80.14		26.77	X. Public Account Disbursements	29,275.67		31,171.48
X. Public Accounts Receipts	32,107.64		33,894.25	Small Savings, Provident Funds, etc.	1,919.20	2,116.18	
Small Savings, Provident Fund, etc.	3,034.08	3,342.50		Reserve Funds	48.91	153.65	
Reserve Funds	1,593.64	973.29		Suspense and Miscellaneous	731.54	852.20	
Suspense and Miscellaneous	848.36	900.54		Remittances	7,076.54	8,123.14	
Remittances	7,134.20	8,098.05		Deposits and Advances	19,499.48	19,926.31	
Deposits and Advances	19,497.36	20,579.87		XI. Cash Balance at end	5,658.26		4,417.46
XI. Closing overdraft from Reserve Bank of India				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	426.19	(-)490.11	
				Departmental Cash Balance including Permanent Advances, etc.	3.04	2.93	
				Cash Balance Investment	2,554.85	2,084.53	
				Earmarked investments	2,673.64	2,819.57	
Total - Section B	67,574.53		67,449.84	Total	67,574.53		67,449.84

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 34)
Summarised financial position of the State Government as on 31 March 2018
(₹ in crore)

As on 31 March 2017	Liabilities		As on 31 March 2018
1,22,616.87	Internal Debt		1,37,812.37
	81,177.82	Market Loans bearing interest 97,017.33	
	2.28	Market Loans not bearing interest 2.26	
	0.25	Loans from Life Insurance Corporation 0.15	
	29,132.29	Loans from other Institutions, etc. 29,442.54	
	12,304.23	Special Securities issued to the National Small Saving Fund of the Central Government 11,350.09	
1,985.86	Loans and Advances from Central Government		1,941.27
		Pre 1984-85 Loans	
	43.51	Non-plan Loans 41.87	
	1,942.35	Loans for State Plan Schemes 1,758.39	
		Other Loans for States with Legislature Schemes 141.01	
200.00	Contingency Fund		200.00
13,321.20	Small Savings, Provident Funds, etc.		14,547.52
6,413.48	Deposits		7,067.03
4,707.44	Reserve Funds		5,527.08
-	Suspense & Misc. Balances		
181.86	Remittance balance		156.77
1,49,426.71			1,67,252.04
As on 31 March 2017	Assets		As on 31 March 2018
65,860.86	Gross Capital Outlay on Fixed Assets		79,358.89
	11,371.42	Investments in shares of Companies, Corporations, etc. 17,374.35	
	54,489.44	Other Capital Outlay 61,984.54	
21,035.98	Loans and Advances		16,089.94
	16,809.50	Loans for Power Projects 11,689.47	
	4,174.68	Other Development Loans 4,320.79	
	51.80	Loans to Government Servants and miscellaneous loans 79.68	
0.72	Advances		0.72
59.15	Suspense and Miscellaneous Balances		10.80
-	Remittance Balances		-
5,658.26	Cash		4,417.46
	0.54	Cash in Treasuries and Local Remittances 0.54	
	426.19	Deposits with Reserve Bank (-)490.11	
	2.92	Departmental cash balances 2.81	
	0.12	Permanent advances 0.12	
	2,554.85	Cash Balance Investment 2,084.53	
	2,673.64	Reserve Fund Investment 2,819.57	
56,811.74	Deficit on Government Accounts		67,374.23
	15,906.61	(i) Revenue Surplus/deficit of the Current year 10,562.49	
	40,905.13	(ii) Accumulated deficit up to preceding year 56,811.74	
1,49,426.71	Total		1,67,252.04

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 ₹ 35.38 crore (net Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank” on 31 March 2018. The difference is under reconciliation (August 2018).

Appendix 1.6

(Reference: Paragraph 1.1.2; Page 5)

Statement of assessment/projections under 14th Finance Commission, Mid-Term Fiscal Policy Statement and Actuals for the year 2017-18

(₹ in crore)

Particulars	Assessment by FFC	Projections in MTFPS	Actual
Own tax revenue	57,315	43,339.74	41,099
Own non-tax revenue	4,544	10,081.72	9,113
Own revenue receipts	61,859	53,421.46	50,212
Total revenue expenditure	56,909	79,935.84	73,257
Salaries		20,034.48	18,632
Interest payment	10,499	11,257.19	11,961
Pension	5,990	6,600.22	8,783
Subsidies – Power	-	6,230.20	7,624
Revenue Surplus (+)/Deficit(-)	(+) 4,950	(-) 11,124.96	(-) 10,562
Fiscal deficit (percentage to GSDP)	3.25%	2.84%	3.14%
Outstanding debt (percentage to GSDP)	20.45%	22.93% (₹ 1,41,854 crore)	26.97%

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 31)

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

Sr. No.	Government Companies	Investment upto 2016-17	Investment during 2017-18	Investment (upto 2017-18)	Accumulated Loss	Year of Account
		(₹ in crore)				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	39.43	3.44	42.87	12.76	2013-14
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh	10.89	-	10.89	354.28	2016-17
3.	Haryana Power Generation Corporation Limited	2,859.86	13.14	2,873.00	279.88	2016-17
4.	Uttar Haryana Bijli Vitran Nigam Limited	2,717.87	2,895.88	5,613.75	16,078.07	2016-17
5.	Dakshin Haryana Bijli Vitran Nigam Limited	2,065.37	2,561.29	4,626.66	13,951.74	2016-17
6.	Haryana Financial Corporation	201.98	0.03	202.01	109.06	2016-17
7.	Haryana Minerals Limited	0.24	-	0.24	7.55	2016-17
8.	Haryana Yamuna Coal Company Limited	0.01	-	0.01	0.33	2016-17
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	-	2.54	122.76	2016-17
10.	Haryana Mass Rapid Transport Corporation Limited	0.51	-	0.51	0.04	2016-17
11.	Haryana Concast Limited	-	-	-	27.18	1997-98
12.	Haryana Medical Services Limited	5.00	-	5.00	1.50	2014-15
13.	Haryana Women Development Corporation	15.51	-	15.51	1.60	2012-13
Total		7,919.21	5,473.78	13,392.99	30,946.75	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 32)

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

(₹ in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87	0.82	1.68	-	-	1.67	0.13	-	0.13	7.74
3.	Printing and Stationary (National Text Book Scheme)	2007-08	17.97	21.59	0.09	0.01	7.24	1.74	1.43	3.17	14.68
4.	Food and Supply (Grain Supply Scheme)	2015-16	6,908.27	6,772.51	-	-	7,056.08	(-) 263.84	207.76	(-) 56.08	-
5.	Transport Department Haryana Roadways	2011-12	855.22	815.04	528.10	0.29	792.57	(-) 228.46	28.00	(-) 200.46	-
Total			7,782.28	7,610.82	528.19	0.30	7,857.59	(-) 490.44	237.19	(-) 253.25	-

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 32)

Detail of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion/Status
1.	Metro Extension from Mundka to Bahadurgarh	HMSCL	2,028.96 (Haryana share to ₹787.96 crore)		February 2013	Date of commercial operation 24 June 2018
2.	Jhajjar Power Transmission Project.	HVPNL	382.00	DBFOT	-	12 March 2012 Project has been completed
3.	Metro link from Sikander Pur station to NH-8 Gurgaon	HMRTLL	1,088.00	BOT	-	14 November 2013 Project has been completed
4.	Metrolink from Sikander Pur to Sector 56 Gurgaon	HMRTLL	2,143.00	DBFOT	-	31 March 2017 Project has been completed
5.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSIIDC	1,863.00	BOT (Annuity)	August 2016	February 2019. 91.7 per cent work of Project were completed.
6.	14 projects for Development of Integrated Solid Waste Management in Haryana State	Urban Local Bodies	1,627.62	BOOT	--	Out of 14 projects, two projects under implementation and likely to complete in September 2019. Bid evaluation for one project has been done and the project shall be awarded soon. Tenders in respect of projects invited in next three months. Tenders in four projects were invited in January 2018 and single bid is received in each project. Decision on retendering is pending for approval.
7.	Radiological Services	Health	Nil	DFO & M	July 2014 for District Hospitals	CT & MRI functional in four District Hospital and only CT Scan functional in nine District.
8.	Haemodialysis Services.	Health	Nil	DFO & M	December 2015 for 14 District Hospitals	Services are started in 10 districts hospitals.
9.	Cath Lab Services	Health	Nil	DFO & M	March 16 for 4 district Hospitals	Functional in all four district hospitals.
10.	Development of 2 laning with paved shoulder of Firozpur Jhirka Biwan Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll) 23.06.2016	--	Completed.
11.	Upgradation of 1396 Govt. ITI's	Industrial Training Deptt Haryana	130.00	--	2007 to 2012	2018-19 as per new approved IDP (Institute Development Plan 2018-19)
12.	Construction of Gurgaon Recreation Park.	HSIIDC	230.00	Joint Venture	2 June 2000	
13.	Maintenance of Gurgaon, Faridabad and Ballabgarh Sohana Road (Length 66.185 Km)	PWD (B&R)	180.00	BOT		Project is in operational stage
Total			9,766.58			

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 51)

Detail of expenditure incurred without provision during 2017-18

Sr. No.	Major Head/Minor/Sub Heads of Expenditure	Amount of expenditure without provision (₹ in crore)
Grant No. 6- Finance (Charged)		
1	2049-Interest Payment-60-Interest on Other Obligation, 101- Interest on Deposits,97- Interest on Deposits towards Land acquired by NHAI	0.66
2	2049-Interest Payment-60-Interest on Other Obligation, 101- Interest on Deposits, 98-Interest on Deposits towards Land acquired by Ministry of Railway	13.22
3	2049-Interest Payment-60-Interest on Other Obligation, 701- Miscellaneous, 96-Interest on delayed payment of Pensionary benefit etc.	2.23
Grant No. 8-Buildings & Roads		
4	2216- Housing-052-Machinery & Equipment, 99-Machinery & Equipment Charges transferred to 2059-Public Works	0.22
Grant No.45-Loans & Advances by State Government		
5	7610-Loans to Government Servants etc.-201-House Building Advances 99- HBA Advance to Government Servant, other than All India Services Officers IAAS officers,99-Advance other than Discretionary Quota	0.06
6	7610-Loans to Government Servants etc.-800-Other Advances, 97- Advances for Celebration of marriage	0.57
Total		16.96

Appendix 2.2

(Reference: Paragraph 2.3.3; Page 52)

Statement of various grants/appropriations where savings were more than ₹ 100 crore in each case

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/Excess	Surrender
Revenue (Voted)							
1	4-Revenue	1,189.31	120.30	1,309.61	1,098.03	(-) 211.58	337.86
2	8-Buildings and Roads	1,397.05	36.25	1,433.30	1,136.98	(-) 296.32	286.36
3	9-Education	13,414.09	95.87	13,509.96	11,164.25	(-) 2,345.71	2,352.16
4	11-Sports and Youth Welfare	456.84	0.70	457.54	246.34	(-) 211.20	210.00
5	13-Health	3,399.43	108.81	3,508.24	3,074.17	(-) 434.07	426.59
6	15-Local Government	3,869.64	1,572.05	5,441.69	3,978.76	(-) 1,462.93	1,462.93
7	18-Industrial Training	351.54	68.21	419.75	297.64	(-) 122.11	122.56
8	19-Welfare of SCs, STs, Other BCs and Minorities	709.97	43.97	753.94	396.31	(-) 357.63	357.64
9	20-Social Security and Welfare	4,864.50	272.65	5,137.15	4,910.14	(-) 227.01	226.91
10	21-Women and Child Development	1,074.84	4.92	1,079.76	847.50	(-) 232.26	231.46
11	23-Food and Supplies	577.48	0	577.48	266.28	(-) 311.20	310.62
12	24-Irrigation	1,910.16	12.27	1,922.43	1,402.80	(-) 519.63	168.24
13	25-Industries	363.56	0	363.56	129.17	(-) 234.39	234.08
14	27-Agriculture	1,927.32	0	1,927.32	1,278.88	(-) 648.44	633.52
15	30-Forest & Wild Life	456.12	0	456.12	313.91	(-) 142.21	138.54
16	32-Rural and Community Development	4,166.64	387.21	4,553.85	3,360.17	(-) 1,193.68	1,193.08
17	34-Transport	2,284.47	0	2,284.47	2,007.09	(-) 277.38	278.37
18	36-Home	3,866.06	252.78	4,118.84	3,600.88	(-) 517.96	516.86
19	38-Public Health and Water Supply	1,941.66	0	1,941.66	1,703.65	(-) 238.01	233.64
20	40-Energy & Power	10,254.00	320.64	10,574.64	7,652.48	(-) 2,922.16	2,922.10
21	42-Administration of Justice	548.53	125.92	674.45	534.44	(-) 140.01	128.79
	Total	59,023.21	3,422.55	62,445.76	49,399.87	(-) 13,045.89	12,772.31
Capital (Voted)							
22	7-Planning and Statistics	415.00	0	415.00	304.24	(-) 110.76	110.76
23	8-Buildings and Roads	3,484.31	272.31	3,756.62	2,602.27	(-) 1,154.35	1,158.07
24	9-Education	100.00	0	100.00	0	(-) 100.00	100.00
25	13-Health	516.60	68.05	584.65	169.49	(-) 415.16	415.16
26	14-Urban Development	1,000.00	500.00	1,500.00	1,000.00	(-) 500.00	500.00
27	21-Women and Child Development	172.41	0	172.41	61.54	(-) 110.87	112.60
28	23-Food and Supplies	9,846.51	0	9,846.51	9,098.06	(-) 748.45	748.45
29	32-Rural and Community Development	1,200.00	0	1,200.00	0	(-) 1,200.00	1,200.00
30	38-Public Health and Water Supply	1,443.18	0	1,443.18	1,169.20	(-) 273.98	360.94
31	40-Energy & Power	1,605.34	3,994.93	5,600.27	5,454.44	(-) 145.83	145.83
32	45-Loans and Advances	1,326.07	277.77	1,603.84	1,394.89	(-) 208.95	319.53
	Total	21,109.42	5,113.06	26,222.48	21,254.13	(-) 4,968.35	5,171.34
Capital (Charged)							
33	Public Debt charged	9,944.97	0	9,944.97	6,338.85	(-) 3,606.12	3,606.19
	Total	9,944.97	0.00	9,944.97	6,338.85	(-) 3,606.12	3,606.19
	Grand Total	90,077.60	8,535.61	98,613.21	76,992.85	(-) 21,620.36	21,549.84

Appendix 2.3

(Reference: Paragraph 2.3.5; Page 55)

Detail of cases (₹ 50 lakh or more in each case) where supplementary provision proved unnecessary

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Saving out of provisions
Revenue (Voted)					
1	4-Revenue	1,189.31	120.30	1,098.03	(-) 211.58
2	5-Excise and Taxation	245.26	16.50	195.88	(-) 65.88
3	8-Buildings and Roads	1,397.05	36.25	1,136.98	(-) 296.32
4	9-Education	13,414.09	95.87	11,164.25	(-) 2,345.71
5	11-Sports and Youth Welfare	456.84	0.70	246.34	(-) 211.20
6	13-Health	3,399.43	108.81	3,074.17	(-) 434.07
7	14-Urban Development	103.94	0.90	50.89	(-) 53.95
8	18-Industrial Training	351.54	68.21	297.64	(-) 122.11
9	19-Welfare of SCs, STs, Other BCs and Minorities	709.97	43.97	396.31	(-) 357.63
10	21-Women and Child Development	1,074.84	4.92	847.50	(-) 232.26
11	22-Welfare of Ex-Servicemen	122.94	7.59	111.70	(-) 18.83
12	24-Irrigation	1,910.16	12.27	1,402.80	(-) 519.63
13	28-Animal Husbandry & Dairy Development	731.72	24.50	667.39	(-) 88.83
14	32-Rural and Community Development	4,166.64	387.21	3,360.17	(-) 1,193.68
15	36-Home	3,866.06	252.78	3,600.88	(-) 517.96
16	37-Elections	49.47	22.44	33.76	(-) 38.15
17	39-Information and Publicity	163.54	0.50	134.49	(-) 29.55
18	40-Energy & Power	10,254.00	320.64	7,652.48	(-) 2,922.16
19	42-Administration of Justice	548.53	125.92	534.44	(-) 140.01
20	43-Prisons	233.31	24.50	207.44	(-) 50.37
	Total	44,388.64	1,674.78	36,213.54	(-) 9,849.88
Capital (Voted)					
21	8-Buildings and Roads	3,484.31	272.31	2,602.27	(-) 1,154.35
22	13-Health	516.60	68.05	169.49	(-) 415.16
23	14-Urban Development	1,000.00	500.00	1,000.00	(-) 500.00
24	36-Home	255.00	53.00	225.85	(-) 82.15
	Total	5,255.91	893.36	3,997.61	(-) 2,151.66
	Grand Total	49,644.55	2,568.14	40,211.15	(-) 12,001.54

Detail of cases (₹ 50 lakh or more in each case) where supplementary provision proved excessive

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Saving
Revenue (Voted)					
1	2-Governor and Council of Ministers	130.07	28.76	155.80	(-) 3.03
2	3-General Administration	276.00	24.70	280.17	(-) 20.53
3	15-Local Government	3,869.64	1,572.05	3,978.76	(-) 1,462.93
4	17-Employment	78.79	156.10	178.37	(-) 56.52
5	20-Social Security and Welfare	4,864.50	272.65	4,910.14	(-) 227.01
6	26-Mines and Geology	55.90	11.02	64.22	(-) 2.70
7	33-Cooperation	226.22	111.20	328.26	(-) 9.16
8	41-Electronics & IT	125.57	1.48	126.97	(-) 0.07
Revenue (Charged)					
9	2-Governor and Council of Ministers	15.47	2.18	16.96	(-) 0.70
10	42-Administration of Justice	122.02	6.54	126.74	(-) 1.82
Capital (Voted)					
11	33-Co-operation	128.71	206.87	290.36	(-) 45.22
12	39-Information and Publicity	40.00	10.00	49.38	(-) 0.62
13	40-Energy and Power	1,605.34	3,994.93	5,454.44	(-) 145.83
14	45-Loans and Advances	1,326.07	277.77	1,394.89	(-) 208.95
	Total	12,864.30	6,676.25	17,355.46	(-) 2,185.09

Detail of cases (₹ 50 lakh or more in each case) where supplementary provision proved insufficient

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Excess
Revenue (Voted)					
1	6-Finance	6,679.34	1,793.40	8,848.34	375.6
Revenue (Charged)					
2	6-Finance	11,277.19	624.37	11,975.44	73.88
Capital (Voted)					
3	24-Irrigation	764.17	60.65	915.94	91.12
	Total	18,720.70	2,478.42	21,739.72	540.60

Appendix 2.4

(Reference: Paragraph 2.3.6; Page 55)

Detail of excess/unnecessary/insufficient re-appropriation of funds more than ₹ one crore in each case

(₹ in crore)

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1.	4	Revenue	2030-Stamps and Registration	(O)2.66	1.76	1.65
	02-Stamps Non Judicial		(R) (-)2.55			
	102-Expenses on Sales of Stamps		0.11			
2.			99-Checking staff			
			2245- Relief on account of Natural Calamities	(O)5.00	1.35	1.33
			02-Floods, Cyclones etc.	(R) (-) 4.98		
		282-Public Health	0.02			
3.			99-Dewatering Operation			
		2245- Relief on account of Natural Calamities	(O)5.50	2.64	2.51	
		05-State Disaster Response Fund	(R) (-) 5.37			
		101-State Disaster Response Fund	0.13			
		98-Grant-in-Aid for Capacity Building under State Disaster Response Fund(SDRF)				
4.			2245- Relief on account of Natural Calamities	(O)339.00	500.62	77.90
		05-State Disaster Response Fund	(S) 100.00			
		101-State Disaster Response Fund	(R) (-) 16.28			
		99-State Contribution	422.72			
5.			2245- Relief on account of Natural Calamities	(O)60.50	68.34	32.68
		06-Earthquake	(S) 15.00			
		80-General	(R) (-) 39.84			
		800-Other Expenditure	35.66			
		91-Hail Storm/Cold Water/Frost Relief				
6.			2245- Relief on account of Natural Calamities	(O)10.00	12.10	10.10
		80-General	(R) (-)8.00			
		800-Other Expenditure	2.00			
		96-Cash Doles for Pest Attack Landslide/Cloud Burst etc.				
7.	5	Excise and Taxation	2040-Taxes on Sales, Trade etc,	(O)51.85	51.69	(-)1.84
			001-Direction & Administration	(S) 0.36		
8.			98-District Staff	(R) 1.32		
				53.53		
			2040-Taxes on Sales, Trade etc,	(O)76.02	65.69	(-)3.45
			101-Collection Charges	(S) 5.02		
			99-Field Staff	(R) (-)11.90		
				69.14		
9.	6	Finance	2049- Interest Payment	(O)1.68	3.12	2.82
			03- Interest on Small Saving, Provident Funds etc.	(R) (-) 1.38		
			104- Interest on Small Provident Funds	0.30		
			98- Interest on AIS (Ch)			

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
10.			2049- Interest Payment 03- Interest on Small Saving, Provident Funds etc. 104- Interest on Small Provident Funds 99- Interest on State Provident Funds	(O)1,071.40 (R) (-) 71.40 1,000.00	1,065.41	65.41
11.			2054-Treasury and Accounts Administration 098-Local Fund Audit 99-Headquarter Staff 98-Establishment Expenses	(O)26.28 (R)(-)0.30 25.98	23.97	(-)2.01
12.	8	Buildings and Roads	2059-Public Works 80- General 001-Direction & Administration 96-Execution	(O)397.26 (S) 1.21 (R) (-)82.26 316.21	310.51	(-)5.70
13.			2059- Public Works 80-General 053-Maintenance & Repair 99-Maintenance & Repair	(O)77.00 (S) 10.80 (R) (-)0.81 86.99	89.25	2.26
14.			2216-Housing 05-General Pool Accommodation 053-Maintenance & Repair 99-Other Maintenance Expenditure 88-General Maintenance & Repair	(O)16.51 (S) 4.00 (R) (-)4.41 16.10	20.65	4.55
15.			3054- Roads and Bridges 03- State Highways 337-Road Works 51-NA	(O)50.05 (R)(-) 0.05 50.00	45.84	(-)4.16
16.			3054- Roads and Bridges 04- District & Other Roads 337- Road Works 98- Rural Roads	(O)510.05 (R) (-) 58.91 451.14	449.36	(-)1.78
17.			4059- Capital Outlay on Public Works 01-Office Buildings 051-Construction 99- District Administration	(O)150.00 (R) (-) 108.33 41.67	53.63	11.96
18.			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 96-Jails	(O)55.00 (R) (-) 3.47 51.53	52.83	1.30
19.			4202- Capital Outlays on Education Sports Art & Culture 01-General Education 201- Elementary Education 99- Construction of School Building	(O)25.00 (R) (-) 0.08 24.92	-	(-) 24.92
20.			4202- Capital Outlays on Education Sports Art & Culture 01-General Education 202-Secondary Education 99- Secondary School Building	(O)130.00 (S) 56.00 (R) (-) 67.75 118.25	111.71	(-)6.54
21.			4202- Capital Outlays on Education Sports Art & Culture 01-General Education 203-University & Higher Education 99- College Building	(O)300.00 (R) (-) 77.81 222.19	204.44	(-)17.75

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
22.	8	Buildings and Roads	4202- Capital Outlays on Education Sports Art & Culture 02-Technical Education 104-Polytechnic 99-PolytechnicBuilding	(O)30.00 (R) (-) 6.98 23.02	20.97	(-)2.05
23.	4202- Capital Outlays on Education Sports Art & Culture 04-Art & Culture 106-Museums 99- Building(Archaeology)		(O)20.00 (R) 2.48 22.48	20.80	(-)1.68	
24.	4216- Capital Outlays on Housing 01-Government Residential Buildings 106-General Pool Accommodation 97-Jails		(O)25.00 (R) (-) 12.77 12.23	5.96	(-) 6.27	
25.	4250- Capital Outlay on other Social Services 800-Other Expenditures 94-Creation of Infrastructure for Development of Industrial Training		(O)30.00 (S)5.00 (R) 9.36 44.36	45.48	1.12	
26.	5054-Capital Outlay on Roads & Bridges 03 – State Highways 337-Roadworks 87-Construction Strengthens/Widening & Upgradation of Roads under CRF		(O)200.00 (R) (-) 130.09 69.91	74.04	4.13	
27.	5054-Capital Outlay on Roads & Bridges 03 – State Highways 337-Roadworks 88-Constructions of Road in Haryana State 99-Construction Strengthens/Widening & Improvement of Roads for State Scheme		(O)110.00 (S) 20.00 (R) (-) 34.38 95.62	101.62	6.00	
28.	5054-Capital Outlay on Roads & Bridges 04- District Roads 337-Roadworks 98-Rural Roads 99-Construction Strengthens/Widening & Bypasses of Roads for State Scheme		(O)750.00 (R) (-) 67.80 682.20	720.46	38.26	
29.	5054-Capital Outlay on Roads & Bridges 80 –General 800-Other Expenditure 99-Research (Charged)		(O)30.00 (R) (-) 19.06 10.94	16.49	5.55	
30.	9		Education	2202-General Education 01-Elementary Education 101-Government Primary Schools 88-Establishment of Primary Education Classes I To V	(O)2,469.76 (R) (-) 20.31 2,449.45	2,454.45
31.	2202-General Education 01-Elementary Education 101-Government Primary Schools 98-Middle Education Classes VI-VIII 98-Establishment Expenses	(O)2,604.28 (R)(-)385.09 2,219.19		2,220.88	1.69	

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
32.	13	Health	2210-Medical & Public Health 01-Urban Health Services Allopathy 110-Hospitals & Dispensaries 49-Strengthening of Urban Hospitals & Dispensaries	(O)305.16 (S) 20.00 (R) 65.47 390.63	389.01	(-)1.62
33.	2210-Medical & Public Health 03-Rural Health Services Allopathy 103-Primary Health Centres 91-Continance of PHCs		(O)217.67 (R) (-) 34.86 182.81	181.34	(-)1.47	
34.	2211-Family Welfare 101-Rural Family Welfare Services 98-Sub-Centres		(O)170.20 (R) (-) 54.96 115.24	113.88	(-)1.36	
35.	24	Irrigation	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 89-Special Revenue	(O)23.42 (R) (-)3.81 19.62	0.91	(-)18.71
36.	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction and Administration 91- Executive Engineer		(O)90.51 (R) (-)15.06 75.45	4.17	(-)71.28	
37.	2700-Major Irrigation 01-Multi Purpose River Project (Commercial) 001-Direction & Administration 92-Superintending Engineer		(O)2.77 (R) (-)0.64 2.13	0.15	(-)1.98	
38.	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 89-Special Revenue		(O)47.41 (R) (-)7.47 39.94	3.99	(-)35.95	
39.	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 91-Executive Engineer		(O)352.08 (R) (-)59.76 292.32	29.05	(-)263.27	
40.	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 92-Superintending Engineer		(O)23.93 (R) (-)6.87 17.06	1.27	(-)15.79	
41.	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 101-Maintenance & Repairs 98- Other Maintenance Expenditure		(O)40.00 (R) 0.50 40.50	41.73	1.23	
42.	2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure 99-Interest		(O)139.35 (R) 10.65 150.00	152.69	2.69	
43.	2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 91-Executive Engineer		(O)48.34 (R) (-)6.14 42.20	15.17	(-)27.03	

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
44.			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 92-Superintending Engineer	(O)5.00 (R) (-)1.86 3.14	0.70	(-)2.44
45.			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 93-Chief Engineer	(O)6.00 (R) (-)1.39 4.61	1.67	(-)2.94
46.			2700- Major Irrigation 18-Non Commercial Irrigation Projects 101-Maintenance & Repairs 98-Other Maintenance Work	(O)11.00 (R) 1.50 12.50	14.21	1.71
47.			2700- Major Irrigation 80- General 001-Direction & Administration 93- Chief Engineer	(O)37.72 (R) (-)6.27 31.45	8.71	(-)22.74
48.			4700-Capital Outlay on Major Irrigation 13-Modernisation of Lining of Canal System 789-Special Component Plan for Scheduled Castes 99-Rehabilitation of Canal Network - Improvement in rehabilitation of Water Courses in Scheduled Castes Population in the State	(O)94.00 (R) (-)33.93 60.07	58.87	(-)1.20
49.			4700-Capital Outlay on Major Irrigation 15-Lining of Channels 800-Other Expenditure 98-Restoration capacity of BML	(O)7.00 (R) (-)2.52 4.48	2.69	(-)1.79
50.			4700-Capital Outlay on Major Irrigation 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 Castes Population in the State	(O)35.00 (R) (-)21.40 13.60	14.94	1.34
51.			4701-Capital Outlay on Median 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)49.50 (S)20.00 (R) (-)2.05 67.45	62.15	(-)5.30

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
52.			4701-Capital Outlay on Medium Irrigation 80-General 800-Other Expenditure 98- Payment of Enhanced Land Compensation under court orders	(O)70.00 (R) (-)13.83 56.17	57.61	1.44
53.			4711-Capital Outlay on Flood Control Projects 01-Flood Control 201-Drainage & Flood Control Project 98-Urban Storm Water Drainage Work	(O)20.00 (R) 8.97 28.97	31.21	2.24
54.	27	Agriculture	2401- Crop Husbandry 109-Extension & Farmer Training 80-Scheme for Rastriya Vikas Yojna	(O)400.00 (R) (-)212.35 187.65	190.17	2.52
55.			2402-Soil & Water Conservation 102-Soil Conservation 86-Scheme for Pilot Project for the reclamation of saline soil and Waterlogged land in the State 99-Normal Plan	(O)4.50 (R) (-)1.65 2.85	1.44	(-)1.41
56.			2415-Agricultural Research & Education 01-Crop Husbandry 277-Education 99-Grants-in-aid to Haryana Agricultural University	(O)148.00 (R) (-)3.32 144.68	130.18	(-)14.50
57.	30	Forest & Wild Life	2406- Forestry & Wild Life 01- Forestry 001- Direction & Administration 98- Circle /Divisional Staff	(O)95.04 (R) (-)16.83 78.21	75.59	(-)2.62
58.	32	Rural & community Development	2501-Special Programme for Rural Development 06-Self Employment Programmes 101-Swaran Jayanti Gram Swarozgar Yojna 99-Integrated Rural Development Programme including SGSY Renamed as National Rural Livelihood Mission (NRLM/Aajeevika) 99-Normal Plan	(O)15.00 (R) 23.92 38.92	40.41	1.49
59.			2501-Special Programme for Rural Development 06-Self Employment Programme 800-Other Expenditure 97-DRDA Administration	(O)30.00 (S)35.00 (R) (-)23.70 41.30	39.80	(-)1.50
60.			2515-Other Rural Development Programme 001-Direction & Administration 98-Community Development 96-District & Block Staff	(O)143.29 (R)(-)13.01 130.28	133.08	2.80

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
61.			2515-Other Rural Development Programme 196-Assistance to Zila Parishad(District Level Panchayat) 99- Scheme for Maintenance of Account of Zila Parishad Renamed as Scheme of Payment of Honorarium to elected member of PRIs and Salary of Zila Parishad Staff	(O)66.94 (S)1.97 (R) 6.81 75.72	73.04	(-) 2.68
62.	34	Transport	3055- Road Transport 201- Haryana Roadways 98- B-Operations	(O)1,687.70 (R) (-)177.17 1,510.53	1,512.19	1.66
63.	36	Home	2055-Police 109-District Police 99-District Police Force	(O)2,894.42 (S)208.61 (R) (-)490.58 2,612.45	2,607.74	(-)4.71
64.			2055-Police 115- Modernisation of Police Force 99-Purchase of Equipment	(O)37.98 (R) (-)20.51 17.47	22.72	5.25
65.			2055-Police 116-Fornsic Science 99-Forensic Science-Laboratory Staff	(O)18.66 (R) (-)4.67 13.99	12.28	(-)1.71
66.	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 001- Direction & Administration 96- Executive Engineer & their Establishment-Regular Confirmed Mechanical Staff	(O)620.21 (R)(-) 112.56 507.65	502.93	(-)4.72
67.			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 99-Urban Water Supply 99-Augmentation Water Supply	(O)250.00 (R) (-) 86.99 163.01	250.01	87.00
68.	42	Administration of Justice	2014-Administration of Justice 105- Civil & Sessions Courts 99-District & Sessions Judges	(O)195.88 (S)103.26 (R)(-) 86.60 212.54	210.71	(-)1.83
69.			2014-Administration of Justice 114- Legal Advisors & Counsels 98-Director of Prosecution 98-Establishment Expenses	(O)72.42 (S)2.51 (R)(-) 7.39 67.54	66.53	(-)1.01
70.			2014-Administration of Justice 114- Legal Advisors & Counsels 99-Advocate General 98-Establishment Expenses	(O)39.75 (R)(-)0.72 39.03	31.11	(-)7.92
71.	45	Loans & Advances by State Government	6801-Loans for Power Projects 205- Transmission & Distribution 98-Loans to Haryana Vidyut Prasaran Nigam Ltd.	(O)683.15 (S)169.79 (R) (-)200.32 652.62	887.48	234.86
72.			6801-Loans for Power projects 800-Other Loans to Electricity Board 98-Loans to HPGCL from NABARD under RIDF Schemes	(O)240.00 (R) (-) 54.16 185.84	0	185.84

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
73.	45	Loans & Advances by State Government	7610- Loans to Government Servant etc. 201-House Building Advances 98-HBA Advance to Ministers, Dy. Ministers, State Minister, Presiding Officers & State Legislators	(O)20.00 (R) (-) 16.85 3.15	64.64	61.49
74.	7610- Loans to Government Servant etc. 800- Other Advances 98-Festival Advance		(O)10.00 (R) (-) 1.94 8.06	11.40	3.34	
75.	7610- Loans to Government Servant etc. 800- Other Advances 99-Advance for Purchase of Food grains		(O)65.00 (R) (-)17.84 47.16	43.27	(-)3.89	
Total				17,008.98	16,908.90	(-) 787.36 (+) 687.28

Abstract	No. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	34	(+) 687.28
Saving out of appropriation (-)	41	(-) 787.36
Total	75	

Excess cases more than ₹ 10 crore but less than ₹ 25 crore	No. of cases	Amount (₹ in crore)
Sr. No. 6 and 17	2	22.06
Saving cases more than ₹ 10 crore but less than ₹ 25 crore		
Sr. No. 19, 21, 35, 40, 47 and 56	6	114.41
Total	8	

Excess cases more than ₹ 25 crore	No. of cases	Amount (₹ in crore)
Sr. No. 4, 5, 10, 28, 67, 71 and 73	7	597.60
Saving cases more than ₹ 25 crore		
Sr. No. 36, 38, 39, 43 and 72	5	583.37
Total	12	

Appendix 2.5

(Reference: Paragraph 2.3.7; Page 56)

Detail of surrender of funds in excess of ₹ 10 crore at the end of March 2018

(₹ in crore)

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/Excess	Amount Surrendered
Revenue (Voted)							
1	3-General Administration	276.00	24.70	300.70	280.17	(-) 20.53	19.79
2	5-Excise and Taxation	245.26	16.50	261.76	195.88	(-) 65.88	59.67
3	8-Buildings and Roads	1,397.05	36.25	1,433.30	1,136.98	(-) 296.32	286.36
4	10-Technical Education	437.84	0.00	437.84	345.23	(-) 92.61	91.94
5	11-Sports and Youth Welfare	456.84	0.70	457.54	246.34	(-) 211.20	210.00
6	13-Health	3,399.43	108.81	3,508.24	3,074.17	(-) 434.07	426.59
7	14-Urban Development	103.94	0.90	104.84	50.89	(-) 53.95	52.14
8	16-Employment	78.79	156.10	234.89	178.37	(-) 56.52	56.32
9	20-Social Security and Welfare	4,864.50	272.65	5,137.15	4,910.14	(-) 227.01	226.91
10	21-Women and Child Development	1,074.84	4.92	1,079.76	847.50	(-) 232.26	231.46
11	23-Food and Supplies	577.48	0.00	577.48	266.28	(-) 311.20	310.62
12	24-Irrigation	1,910.16	12.27	1,922.43	1,402.80	(-) 519.63	168.24
13	25-Industries	363.56	0.00	363.56	129.17	(-) 234.39	234.08
14	27-Agriculture	1,927.32	0.00	1,927.32	1,278.88	(-) 648.44	633.52
15	30-Forest & Wild Life	456.12	0.00	456.12	313.91	(-) 142.21	138.54
16	32-Rural and Community Development	4,166.64	387.21	4,553.85	3,360.17	(-) 1,193.68	1,193.08
17	36-Home	3,866.06	252.78	4,118.84	3,600.88	(-) 517.96	516.86
18	37-Elections	49.47	22.44	71.91	33.76	(-) 38.15	38.00
19	38-Public Health and Water Supply	1,941.66	0.00	1,941.66	1,703.65	(-) 238.01	233.64
20	39-Information and Publicity	163.54	0.50	164.04	134.49	(-) 29.55	29.47
21	40-Energy & Power	10,254.00	320.64	10,574.64	7,652.48	(-) 2,922.16	2,922.10
22	42-Administration of Justice	548.53	125.92	674.45	534.44	(-) 140.01	128.79
23	44-Printing and Stationery	40.11	0.00	40.11	28.07	(-) 12.04	11.57
	Total	38,599.14	1,743.29	40,342.43	31,704.65	(-) 8,637.78	8,219.69
Revenue (Voted)							
1	4-Revenue	1,189.31	120.30	1,309.61	1,098.03	(-) 211.58	337.86
2	7-Planning and Statistics	40.17	0.48	40.65	29.89	(-) 10.76	10.82
3	9-Education	13,414.09	95.87	13,509.96	11,164.25	(-) 2,345.71	2,352.16
4	18-Industrial Training	351.54	68.21	419.75	297.64	(-) 122.11	122.56
5	19-Welfare of SCs, STs, Other BCs and Minorities	709.97	43.97	753.94	396.31	(-) 357.63	357.64
6	22-Welfare of Ex-Servicemen	122.94	7.59	130.53	111.70	(-) 18.83	19.03
7	28-Animal Husbandry & Dairy Development	731.72	24.50	756.22	667.39	(-) 88.83	89.50
8	34-Transport	2,284.47	0.00	2,284.47	2,007.09	(-) 277.38	278.37
Capital (Voted)							
9	8-Buildings and Roads	3,484.31	272.31	3,756.62	2,602.27	(-) 1,154.35	1,158.07
10	21-Women and Child Development	172.41	0.00	172.41	61.54	(-) 110.87	112.60
11	38-Public Health and Water Supply	1,443.18	0.00	1,443.18	1,169.20	(-) 273.98	360.94
12	45-Loans and Advances	1,326.07	277.77	1,603.84	1,394.89	(-) 208.95	319.53
Capital (Charged)							
13	8-Buildings and Roads	30.00	0.00	30.00	16.49	(-) 13.51	19.06
14	24-Irrigation	70.00	0.00	70.00	57.61	(-) 12.39	13.83
15	Public Debt charged	9,944.97	0.00	9,944.97	6,338.85	(-) 3,606.12	3,606.19
	Total	35,315.15	911.00	36,226.15	27,413.15	(-) 8,813.00	9,158.16

State Finances Audit Report for the year ended 31 March 2018

Sr. No.	Grant Number	Original	Supplementary	Total provisions	Actual	Saving/Excess	Amount Surrendered
Revenue (Voted)							
1	6-Finance	6,679.34	1,793.40	8,472.74	8,848.34	375.60	11.99
Revenue (Charged)							
2	6-Finance	11,277.19	624.37	11,901.56	11,975.44	73.88	10.25
Capital (Voted)							
3	24-Irrigation	764.17	60.65	824.82	915.94	91.12	278.19
	Total	18,720.70	2,478.43	21,199.13	21,739.72	540.59	300.43
Revenue (Voted)							
1	15-Local Government	3,869.64	1,572.05	5,441.69	3,978.76	(-) 1,462.93	1,462.93
2	29-Fisheries	87.92	0.00	87.92	45.31	(-) 42.61	42.61
3	43-Prisons	233.31	24.50	257.81	207.44	(-) 50.37	50.37
Capital (Voted)							
4	7-Planning and Statistics	415.00	0.00	415.00	304.24	(-) 110.76	110.76
5	9-Education	100.00	0.00	100.00	0.00	(-) 100.00	100.00
6	11-Sports and Youth Welfare	50.00	0.00	50.00	34.95	(-) 15.05	15.05
7	13-Health	516.60	68.05	584.65	169.49	(-) 415.16	415.16
8	14-Urban Development	1,000.00	500.00	1,500.00	1,000.00	(-) 500.00	500.00
9	18-Industrial Training	38.86	0.00	38.86	24.56	(-) 14.30	14.30
10	19-Welfare of SCs, STs, Other BCs and Minorities	14.98	0.00	14.98	3.50	(-) 11.48	11.48
11	20-Social Security and Welfare	12.92	0.00	12.92	0.42	(-) 12.50	12.50
12	23-Food and Supplies	9,846.51	0.00	9,846.51	9,098.06	(-) 748.45	748.45
13	32-Rural and Community Development	1,200.00	0.00	1,200.00	0.00	(-) 1,200.00	1,200.00
14	33-Co-operation	128.71	206.87	335.58	290.36	(-) 45.22	45.22
15	34-Transport	272.36	0.00	272.36	226.72	(-) 45.64	45.64
16	35-Tourism	67.20	0.00	67.20	16.72	(-) 50.48	50.48
17	36-Home	255.00	53.00	308.00	225.85	(-) 82.15	82.15
18	40-Energy & Power	1,605.34	3,994.93	5,600.27	5,454.44	(-) 145.83	145.83
	Total	19,714.35	6,419.40	26,133.75	21,080.82	(-) 5,052.93	5,052.93
59	Grand Total	1,12,349.34	11,552.12	1,23,901.46	1,01,938.34	540.60 (-) 22,503.71	22,731.21

Appendix 2.6

(Reference: Paragraph 2.3.8; Page 56)

Detail showing rush of expenditure in the last quarter/month of the year

(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2018	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	02-Governor and Council of Ministers	2013-Council of Ministers	155.80	85.74	55.03	61.37	39.39
2	04-Revenue	2705-Command Area Development	53.20	29.26	55.00	15.96	30.00
3	06-Finance	2075-Miscellaneous General Services	14.17	14.17	100.00	14.17	100.00
4	07-Planning and Statistics	5475-Capital outlay on other General Economic Services	304.24	178.34	58.62	138.15	45.41
5	08-Buildings and Road	3054-Roads and Bridges	933.83	518.43	55.52	424.14	45.42
6		2216-Housing	37.99	22.09	58.15	17.02	44.80
7	11-Sports and Youth Welfare	4202-Capital outlay on Education Sports Art & Culture	34.95	25.95	74.25	24.95	71.39
8	21-Women and Child Development	4235-Capital outlay on Social Security and Welfare	61.54	47.21	76.71	28.73	46.69
9	24-Irrigation	2701-Medium Irrigation	215.44	192.24	89.23	186.86	86.73
10		4700-Capital outlay on Major Irrigation	372.18	259.25	69.66	220.86	59.34
11		4711-Capital outlay on Flood Control Project	199.62	104.60	52.40	93.26	46.72
12	26-Mines & Geology	2853-Non-ferrous Mining & Metallurgical Industries	64.21	32.15	50.07	16.65	25.93
13	28-Animal Husbandry & Dairy Development	4403-Capital Outlay on Animal Husbandry	14.09	14.09	100.00	0.12	0.85
14	32-Rural & Community Development	2505-Rural Employment	211.07	150.69	71.39	100.80	47.76

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2018	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
15	32-Rural & Community Development	3604-Compensation and assignment to Local Bodies and Panchayati Raj Institutions	390.52	260.03	66.59	159.40	40.82
16		2501-Special Programmes for Rural Development	139.14	110.98	79.76	75.35	54.15
17	33-Co-operation	4425-Capital outlay on Co-operation	289.12	284.24	98.31	76.51	26.46
18	37-Elections	2015-Elections	33.76	18.00	53.32	12.44	36.85
19	39-Information and Publicity	4220-Capital Outlay on Information and Publicity	49.38	49.38	100.00	0.00	-
20	40-Energy & Power	2810-New and Renewable Energy	28.46	16.44	57.77	15.57	54.71
21		2801-Power	7,603.06	3,967.00	52.18	2,000.38	26.31
Total			11,205.77	6,380.28	56.94	3,682.69	32.86

Appendix 2.7

(Reference: Paragraph 2.4.2; Page 57)

Treasury wise detail of non-submission of vouchers in support of payment

(₹ in crore)

Sr. No	Name of Treasury	No. of Vouchers	Amounts
1.	Ambala Cantt.	40	0.36
2.	Bhiwani	105	0.77
3.	Chandigarh	2	0.01
4.	Faridabad	37	0.39
5.	Fatehabad	2	0.00 ¹
6.	Gurgaon	27	1.69
7.	Hisar	7	0.07
8.	Jagadhari	29	0.33
9.	Jhajjar	6	0.02
10.	Jind	5	0.02
11.	Kaithal	5	0.02
12.	Karnal	106	1.72
13.	Kurukshetra	5	0.08
14.	Narnaul	41	0.15
15.	Nuh	3	0.19
16.	Panipat	18	0.19
17.	Panchkula	26	0.07
18.	Rewari	23	0.33
19.	Rohtak	13	0.08
20.	Sirsa	13	0.22
21.	Sonipat	18	0.17
Total		531	6.88

¹ ₹ 22,449

Appendix 2.8

(Reference: Paragraph 2.5.3 (i); Page 60)

Detail of the schemes (₹ One crore and above) for which provision was made in approved outlay but withdrawn in revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1.	Animal Husbandry	National Plan for Dairy Development	4.00	-
2.	Fisheries	Scheme for Establishment of National Fisheries Development Board/Renamed as National Fisheries Development Board (NFDB)	12.63	-
3.		Strengthening of Database and Information Networking for Fisheries Sector/ Renamed as Strengthening of Databasis and Information Networking for Fisheries Sector -Establishment Expenses	1.30	-
4.	Registrar, Co-operative Societies, Haryana	Haryana State Co-operative Agriculture and Rural Development Bank Chandigarh	3.00	-
5.		Govt. contribution to the share capital to Primary Cooperative and Agriculture Rural Development	3.00	-
6.		Setting up of power cogeneration and ethanol Plant in Cooperative Sugar Mills.	5.00	-
7.		Gramin Bhandaran ICDP	1.27	-
8.	Power	Grant/Assistance to Haryana DISCOMs under UDAY -Grant in Aid to HVPNL	171.00	-
9.		Grant/Assistance to Haryana DISCOMs under UDAY -Grant in Aid to DHBVNL	1,446.66	-
10.		Grant/Assistance to Haryana DISCOMs under UDAY -Grant-in-aid to UHBVNL	2,274.84	-
11.	Industries	Modernization of field offices/Directorate of office Premises	10.00	-
12.	Tourism	Project for Swadesh Darshan Scheme	20.00	-
13.		Scheme for the development of Multimedia/Laser show at Tourist Places in the State.	2.00	-
14.		Tourist Infrastructure development for Mahender-Madhogarh as destination	2.00	-
15.		Infrastructure development for Yamuna Nagar-Panchkula-Ponta Sahib as Mega Circuits	1.00	-
16.		Tourist Infrastructure development for Panchkula as destination	1.00	-
17.		Tourist Infrastructure development for Hissar as destination	2.00	-
18.		Tourist Infrastructure development for Panipat Kurukshehra Pinjor as Major Circuits	1.00	-
19.	Education(Secondary) - (EDS)	Construction of separate girls toilets/handpumps in Sr. Secondary/High Schools (NABARD)	100.00	-
20.	Medical Education and Research - (MER)	Construction works of New Government Medical College at Panchkula	25.00	-
21.	Welfare of S.Cs,S.Ts and Other B.Cs - (WSB)	SPV Street Lighting System in Villages with 50% more concentration of SCs	5.00	-
22.	Labour	Purchase of Plot for construction of Labour Court Complex	2.00	-
23.	Skill Development and Industrial Training - (ITV)	Up-Gradation of ITIs into Model ITIs	4.50	-
24.		Skill Development initiative	6.00	-
25.		Hopitality Education in ITIs	1.06	-
Total			4,105.26	

Appendix 2.9

(Reference: Paragraph 2.5.3 (ii); Page 60)

Detail of the schemes (₹ five crore and above) for which provision was reduced in revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1.	Animal Husbandry	Scheme for Special Livestock Insurance for schedule castes	5.00	2.00
2.	Forests	National Afforestation Programme (National Mission for a green India)	20.00	4.00
3.	Registrar, Co-operative Societies, Haryana	Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	5.00	1.00
4.	Rural Development	Shyama Prasad Mukherjee Rurban Mission (SPMRM)	80.00	1.00
5.	Land Records	National Land Records Modernization Programme -Survey/resurvey and Modern Record Rooms	10.00	5.00
6.	Development	Scheme assistance of Haryana Rural Development Authority	20.00	1.00
7.	Panchayats	Haryana Gram Uday Yojana for up-gradation of infrastructure. Renamed as Deenbandhu Haryana Gram Uday Yojana	1,200.00	0.01
8.	Irrigation and Water Resources Department	Construction of Canal (SYL)	100.00	0.10
9.	Power	Loan to HPGCL from NABARD under RIDF Schemes	240.00	54.16
10.	Science and Technology	Setting up of Science City at Sonipat	80.00	0.01
11.	Education (Elementary)	Swaran Jayanti Programme -Swacch Prangan	30.00	1.00
12.	Technical Education	Setting up of Indian Institute of Information Technology (IIIT), Killohard, Sonapat.	10.00	0.01
13.		Establishment of National Institute of Fashion Technology, Panchkula	10.00	5.00
14.	Medical Education and Research	Construction work of Nursing Training Schools/Colleges in the State -Construction of Building	5.00	0.01
15.		Construction Work of Dental College at Nalhar - Construction of Building	5.00	0.50
16.		Construction work of University of Health Sciences, Karnal -Construction of Building	99.50	10.50
17.		Construction works of New Government Medical College at Jind	25.00	2.00
18.		Construction works of New Government Medical College at Bhiwani	50.00	2.00
19.	Police	Regional Forensic Science Laboratory Staff	7.78	0.01
20.	Urban Local Bodies	Strengthening of Fire Services	35.00	17.00
21.		National Urban Lively hood Mission	36.20	24.00
22.		National Urban Lively hood Mission for Scheduled Castes	8.90	6.00
23.		SC Component under Rajiv Awas Yojana Rename as Sc Component under Pradhan Mantri Awas Yojana	13.20	4.00
24.	Food and Supplies	Construction of Godowns -NABARD Contribution	9.50	4.50
25.	Printing and Stationery	Printing and Stationery	5.75	0.12
Total			2,110.83	144.93

Appendix 2.10

(Reference: Paragraph 2.5.3 (iii); Page 60)

Detail of the schemes (₹ One crore and above) for which provision was made in approved outlay and revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1.	Agriculture and Farmer Welfare Department	Setting up Bio-gas Plants	3.00	3.00
2.	Registrar, Co-operative Societies, Haryana	Government contribution to the Share Capital of Marketing Co-operatives	1.00	1.00
3.	Rural Development	Saansad Adarsh Gram Yojana (SAJY)	2.50	2.50
4.	Irrigation and Water Resources Department	B.M.L-Hansi Branch-Butana Branch Multipurpose Link channel	1.00	1.00
5.	Education(Elementary)	Construction of School Buildings	25.00	25.00
6.	Sports and Youth Welfare	Sports and Games	1.00	1.00
7.		Infrastructure Scheme	10.25	10.25
8.	Urban Local Bodies	Shifting of Milk Dairies	5.00	5.00
9.	Welfare of S.Cs,S.Ts and Other B.Cs	Girls Boys Hostel	1.00	1.00
10.		Dr Ambedkar Pre-Matric and Post Matric Scholarship scheme for Denotified Tribes (DNTs)	4.00	4.00
11.		Construction of hostel for OBC Boys & girls	5.00	5.00
12.		Share Capital & Matching assistance @ 1% & 3% for promotional activities recov. and eval. to Har. S/C Fin.Dev.Corp.	3.48	3.48
13.		Nanaji Deshmukh scheme for construction of Hostels	4.00	4.00
14.		Babu Jagjivan Ram Chhatrawas Yojna	5.50	5.50
15.	Social Justice and Empowerment	Accessible India Campaign sugamya Bharat Abhiyan (SIPDA)	12.00	12.00
		Total	83.73	83.73

Appendix 2.11

(Reference: Paragraph 2.5.3 (iv); Page 60)

Detail of Schemes (₹ One crore and above) where budget estimates were enhanced, but expenditure was less than 80 per cent of original provision

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of Approved Outlay
1.	Agriculture and Farmer Welfare Department	National Mission on Sustainable Agriculture	8.00	13.20	1.20	15
2.	Forests	Wild life Protection in Multiple use Area	4.00	4.81	2.73	68
3.	Industries	Promotion of Handloom, Handicrafts & Exports	1.25	1.76	0.64	51
4.	Education (Secondary)	Setting up of an Autonomous State Level Teacher Training Institute at Jhajjar	5.17	6.29	2.79	54
5.	Archaeology and Museums	Protection/Preservation Development of Ancient Monuments Sites	2.50	2.53	1.27	51
6.	Technical Education	Strengthening of Directorate of Technical Education Haryana - Establishment Expenses	4.00	5.50	2.61	65
7.	Medical Education and Research	Construction of Mewat Medical College at Nalhar -Construction of Building (State Contribution)	70.00	110.00	5.45	8
8.	Health	Strengthening/opening of De-Addition Centres.	1.94	2.23	1.48	76
9.	Urban Local Bodies	Pradhan Mantri Awas Yojana -Urban	60.20	120.00	17.24	29
10.	Prisons	Moderinsation of Prisons	10.00	24.57	1.81	18
	Total		167.06	290.89	37.22	22

Appendix 2.12**(Reference: Paragraph 2.5.3 (v); Page 60)****Detail of the schemes (₹ five crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised outlay****(₹ in crore)**

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
1.	Agriculture and Farmer Welfare Department	Scheme for the stocking and distribution of fertiliser by Institutional agencies	27.50	25.00	15.17	61
2.		ISOPOM renamed as National Mission of Oil Seeds & Oilpalm (NMOOP)	20.00	3.71	2.78	75
3.		National Food Security Mission	32.00	22.00	9.93	45
4.		Scheme for Central Sector Scheme Support to State Extension Programmes for Extensions Reforms	32.00	16.55	11.67	71
5.		Modified National Agriculture Insurance Scheme Renamed as Pradhanmantri Fasal Bima Yojna	300.00	200.00	144.94	72
6.		National Food Security Mission for Scheduled Castes	8.00	1.60	0.68	42
7.	Horticulture	Scheme for Strengthening of Horticulture	9.00	8.06	6.01	75
8.		Scheme for Integrated Horticulture Development in Haryana State	11.00	8.45	6.42	76
9.		Scheme for Micro Irrigation/ National Mission on Sustainable Agriculture for Scheduled Caste Farmers	15.00	1.92	0.79	41
10.	Fisheries	Scheme for the Ornamental Fisheries	10.00	6.68	1.18	18
11.		Development of Fresh Water Aquaculture	16.40	14.77	4.99	34
12.	Forests	Green Belts in urban Areas	13.75	10.00	6.22	62
13.		Strengthening, Expansion and Improvement of Sanctuaries	6.00	5.19	2.07	40
14.	Rural Development	Awareness amongst village Youth Volunteers for Rural Development	10.00	8.00	2.51	31
15.		New Construction/Renovation/Repair of Block Office Buildings including Panchayats/Zila Parishad & State Panchayat Bhawan, Directorate Office and Gram Sachivalyas	40.00	15.00	6.27	42
16.		Scheme for assistance to Haryana Rural Development Authority	60.00	2.00	1.05	53
17.		Scheme for Sanitation under Swachh Bharat Mission (Gramin) -Normal Plan	168.00	75.00	28.83	38
18.		Scheme for Sanitation under Swachh Bharat Mission (Gramin)- for Scheduled Castes	107.50	50.00	10.83	22
19.	Panchayats	Mahatma Gandhi Gramin Basti Yojna	82.50	30.00	9.49	32
20.	Irrigation and Water Resources Department	Construction of Canal	25.00	20.00	8.76	44
21.	Department of New and Renewable Energy	Promotion of Non-Conventional Energy Source -Normal Plan	99.21	51.41	25.04	49
22.	Industries	Creation Up-gradation & Maintenance of Industrial Infrastructure Renamed as Development of Infrastructure under New Enterprises Promotion Policy 2015	150.00	40.00	14.13	35
23.	PWD (B&R)	Swaran Jayanti scheme for residential complex/Transit flats at sub division level	20.00	1.00	0.01	1
24.		Construction of Bridges in Haryana State - Construction of Bridges and Railway Over Bridges under state Scheme	15.00	6.00	4.53	76

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
25.	PWD(B&R)	Construction of Roads in Haryana State - Construction strengthening /widening and upgradation of roads for National Capital Region Scheme.	70.00	19.00	13.00	68
26.		Rural Roads -Construction strengthening / widening and bye passes of roads for National Capital Region Scheme.	40.00	25.00	5.00	20
27.		Distt. Roads -Construction strengthening / widening under National Capital Region Scheme.	40.00	10.00	4.00	40
28.	Transport Commissioner Haryana	Purchase of land and Construction of building for Regulatory wing	16.00	10.25	0.94	9
29.	Education (Elementary)	Expansion of facilities Classes I-V (Full time)	250.00	137.00	104.18	76
30.		Cash Award Scheme for Scheduled Caste Classes I to VIII	85.00	70.00	55.07	79
31.		Swaran Jayanti Programme -Sugam Shiksha-Providing of teachers to all schools	100.00	10.00	2.22	22
32.		Sarva Shiksha Abhiyan	741.38	631.74	452.30	72
33.	Education (Higher)	Rashtriya Uchchatar Shiksh Abhiyan	100.00	60.00	34.56	58
34.	Education (Secondary)	Computer Literacy and Studies in School	96.57	55.57	33.80	61
35.		Inclusive Education for Disabled at Secondary Stage	16.00	12.72	9.24	73
36.		Construction and running of girls Hostel for Students of Secondary and Higher Secondary Schools in Educationally Backward Blocks.	12.78	11.65	0.17	1
37.		Rashtriya Madhyamikh Shiksha Abhiyan (RMSA)	400.00	311.70	227.14	73
38.	Technical Education	Setting up of new Govt. Polytechnics in the State.	20.00	10.00	6.40	64
39.	Sports and Youth Welfare	Sawarn Jayanti Celebration Scheme	80.00	35.00	20.91	60
40.		Sports Equipments	22.00	5.00	3.92	78
41.	Medical Education and Research	Mukhya Mantri Muft Ilaj Yojana for Medical Education & Research -Pt. B.D.Sharma University of Health Sciences, Rohtak	20.00	19.00	12.78	67
42.		Establishment of the Office of the Director, Research and Medical Education, Haryana.	7.00	5.78	3.78	65
43.		Construction work of B.D.Sharma University of Health Science Rohtak. - Construction of Building	137.10	80.00	61.00	76
44.	Health	Child Survival Safe Motherhood	9.04	7.46	5.57	75
45.		District Family Planning Bureau	16.20	12.54	9.54	76
46.		State Family Planning Bureau	5.70	4.20	3.21	76
47.		Training of A.N.Ms	8.70	7.86	6.09	78
48.	Public Health Engineering Department	National Capital Region	70.00	25.00	15.46	62
49.	Urban Local Bodies	Scheme for Compensation of loss of commercial property of small shopkeepers because of natural disasters	10.00	5.00	0.05	1
50.		New Urban Renewal Mission (AMRUT)	440.00	400.00	123.50	31

Sr. No	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual expenditure	Percentage of Actual expenditure against RE
51.	Social Justice and Empowerment	Pradhan Mantri Suraksha Bima Yojana (PMSBY) Renamed as Dr.Syama Prashad Mookerjee Durghtana Sahayta Yojana	38.00	8.00	0.80	10
52.		Scheme for Development of Minority Concentration District Mewat & Sirsa	76.00	40.00	26.71	67
53.		Purchase of Institutional plot for construction of building of Directorate & field offices in Haryana Renamed as Purchase of Institutional plot for construction of building of Directorate (Swaran Jayanti)	5.00	2.00	1.15	58
54.	Skill Development and Industrial Training	Modernisation of Machinery & Equipment	30.00	28.93	20.49	71
55.	Revenue	Excise & Taxation	25.00	15.00	6.15	41
Total			4,265.33	2,697.74	1,593.43	59

Appendix 2.13

(Reference: Paragraph 2.5.3 (vii); Page 60)

Detail of the schemes (₹ One crore and above) for which provision was same in approved outlay and revised estimates but the expenditure was less than 80 per cent of the provision made

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Original/ Revised Outlay	Actual Expenditure	Percentage of expenditure of BE
1.	Agriculture and Farmer Welfare Department	Scheme for Technology Mission on sugarcane	5.50	3.95	72
2.		Scheme or construction of Haryana Kisan Aayog	3.00	2.03	68
3.	Forests	Buildings	7.00	5.38	77
4.		Herbal Nature Park	5.50	3.69	67
5.		Agro- forestry under National Mission for sustainable Agriculture (NMSA) Centrally Sponsored Scheme	6.00	1.24	21
6.		National Afforestation and Forestry / Afforestation activities by State Forest Development Agency (SFDA)	15.00	10.71	71
7.	Panchayats	Special development works in Rural Area for Schedule castes on the recommendation of the State Finance Commission	9.00	7.14	79
8.	Irrigation and Water Resources Department	Improving capacity of Western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) System	30.00	16.57	55
9.		Construction of Canal	135.00	98.30	73
10.	PWD(B&R)	Construction of Bridges and Railway Over Bridges in Haryana State. Construction of Bridges and Railway Over Bridges under NABARD Scheme	30.00	22.24	74
11.	Education (Elementary)	Monthly Stipend to BC-A students in Classes I-VIII	60.00	21.71	36
12.		Monthly Stipend to BPL students in classes I-VIII	12.00	2.00	17
13.		Monthly Stipends to all Scheduled Caste Students in Classes I to VIII	170.00	71.71	42
14.		Providing of free bicycle to SC boy Students in class VI	6.00	1.63	27
15.		National Programme of Mid-day-meals schools	45.00	29.53	66
16.	Education (Secondary)	Monthly Stipend to BC-A students in Classes IX-XII	40.00	24.41	61
17.		Monthly Stipend to BPL students in Classes IX-XII	8.00	3.44	43
18.		Providing of free bicycle to Scheduled Caste Students in Classes 9th & 11th	10.00	3.41	34

Sr. No.	Department Name	Scheme Name	Original/ Revised Outlay	Actual Expenditure	Percentage of expenditure of BE
19.	Sports and Youth Welfare	Promotion of Sports Activities (E&T)	59.00	41.30	70
20.		Sports Awards and Incentive Scheme - Normal Plan	5.00	1.11	22
21.		Infrastructure Scheme for Scheduled Castes	16.00	10.69	67
22.		Panchayati Yuva Krida & Khel Abiyan (PYKKA) Renamed as Khelo India-National Programme for Development of Sports-Central Sector Scheme Grant-in-aid	14.30	1.75	12
23.	Medical Education and Research	Construction of BPS Women Medical Colloge Khanpur Kalan (Sonepat) - Construction of Building (State Contribution)	30.00	0.86	3
24.	Health	Purchase of Medicines and Material for P.H.C/C.H.Cs.	8.50	5.90	69
25.		Urban Family Welfare Services	5.70	4.05	71
26.		Conventional Contraceptives	5.22	2.95	56
27.	Public Health Engineering Department	Maintenance of installations created under Indira Gandhi Drinking Water Supply Scheme in Rural Areas	15.00	10.96	73
28.		Compensation for Acquired Land for Rural and Urban Water Supply and Sewerage works	50.00	20.83	42
29.		Water supply to Scheduled Caste dominated habitation in Rural Area	15.00	9.44	63
30.		Accelerated Rural Water Supply Programme	14.80	2.85	19
31.		Operation & Maintenance of installation under NRDWP for SCSP.	5.20	2.23	43
32.		Desert Dev. Programme	75.00	54.29	72
33.		Accelerated Rural Water Supply - NRDWP (National Water Quality Sub Mission on Arsenic and Fluoride)	12.00	4.30	36
34.		Accelerated Rural Water Supply - NRDWP (Water Quality Monitoring & Surveillance WQMS)	5.00	2.00	40
35.		Accelerated Rural Water Supply - NRDWP-(Support Activities)	8.35	3.10	37
36.		Accelerated Rural Water Supply - NRDWP-Sustainability (Central)	12.35	3.58	29
37.		Accelerated Rural Water Supply - NRDWP Coverage Central	75.00	49.43	66
38.	Urban Local Bodies	Urban Solid Waste Management	20.00	8.80	44
39.		Smart City	400.00	204.00	51
40.	Town and Country Planning	Grant-in-Aid to Haryana Urban Development Authority for NCR satellite around Delhi.	42.00	0.46	1
41.	Cultural Affairs	Setting up of Haryana Saraswati Heritage Development Board	10.00	4.50	45

Sr. No.	Department Name	Scheme Name	Original/ Revised Outlay	Actual Expenditure	Percentage of expenditure of BE
42.	Welfare of S.Cs, S.Ts and Other B.Cs - (WSB)	Dr.Ambedkar Medhavi Chhatar Yojna	40.00	25.06	63
43.		Pre-Matric scholarship to B.C. Students	6.00	0.03	1
44.		Pre-Matric Scholarship to Scheduled Castes students scheme	35.00	15.00	43
45.		Post-Matric Scholarships to Scheduled Castes	200.00	12.80	6
46.		Skill Development Programme Various field for Scheduled Castes	12.00	4.35	36
47.		Subsidy for traditional Schemes such as Dairy Piggery and other Schemes	7.95	4.92	62
48.		Post Matric Scholarship to BC Students	30.00	3.00	10
49.		Women and Child Development	Construction of Anganwadi Centres - State Contribution	68.08	21.19
50.	Construction of Anganwadi Centres - NABARD Contribution		28.50	16.96	60
51.	Construction of Anganwadi Centre		16.55	6.44	39
52.	Integrated Child Protection Scheme (ICPS)		25.00	13.75	55
53.	Setting up of Anganwadi Training Centres(UDISHA Project)		5.00	2.38	48
54.	Construction of Anganwadi Centres		51.68	10.95	21
55.	Scheme for Adolescent Girls		18.26	5.57	31
56.	Food and Supplies	End to End Computerisation of TPDS	22.44	16.31	73
		Total	2,066.88	937.18	45

Appendix 2.14

(Reference: Paragraph 2.5.3 (viii and ix); Page 60&61)

Detail of the schemes (₹ One crore and above) for which provision was made in revised estimates but the expenditure was incurred less than 80 per cent of the revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1.	Welfare of S.Cs, S.Ts and Other B.Cs	Establishment of Haryana Vimukt Ghumantu Jati Vikas Board	-	1.20	0.90	75
2.		Scholarship Scheme to Scheduled Castes Students in Government ITIs	-	2.35	0.03	1
3.	Women and Child Development	Rajiv Gandhi National Creche Scheme	-	4.92	1.80	37
		Total	-	8.47	2.73	32

Detail of Schemes (₹ One crore and above) where budget estimates were enhanced, but the expenditure was incurred more than 20 per cent of the revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1.	Education (Elementary)	Sarv Shiksha Abhiyan	148.28	166.53	213.77	128
2.	Health	Immunisation Programme	6.75	18.00	23.42	130
		Total	155.03	184.53	237.19	129

Appendix 2.15

(Reference: Paragraph 2.5.3 (x); Page 61)

Detail of the schemes (₹ One crore and above) for which provision was made in revised estimates but no expenditure incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Revised Outlay
1.	Agriculture and Farmer Welfare Department	Reimbursement of VAT/GST Plus Market fee under Price Support System to HAFED	16.98
2.		Construction of Agriculture Office Building	1.72
3.	Education (Secondary)	Construction of Senior Secondary and High Schools Building under NABARD	1.00
4.	Health	Deen Dayal Navjat Shishu Yojana	2.00
5.	Police	Haryana State Emergency Response System	9.20
		Total	30.90

Detail of Schemes (₹ One crore and above) where budget estimate were enhanced, but no expenditure was incurred

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure
1.	Social Justice and Empowerment	Home for Welfare of Orphan and Aged Renamed as Home for Aged and Infirms Rewari, (Swaran Jayanti Project)	0.10	6.00	0
2.	Home Guard and Civil Defence	Revamping of Civil Defence	2.45	3.12	0
		Total	2.55	9.12	0

Appendix 2.16

(Reference: Paragraph 2.5.3 (xi); Page 61)

Detail of the schemes (₹ five crore and above) where budget Estimates were enhanced but the expenditure was less than 80 per cent of the Revised Estimates made

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure of Revised Outlay
1.	Agriculture and Farmer Welfare Department	Soil Health Cards Scheme	10.08	17.64	12.39	70
2.	Power	Equity Capital to DHBVNL	41.50	110.46	41.50	38
3.		Equity Capital to UHBVNL	41.50	122.78	78.10	64
4.		Equity Capital HPGCL	13.60	24.44	13.60	56
5.		Improvement in quality of power and un-interrupted supply of power to the Schedule Castes under DHBVNL	27.84	38.92	27.84	72
6.	PWD (B&R)	Providing State Share for construction of New Railway Lines in Haryana State	250.00	350.00	246.34	70
7.	AYUSH	Strengthening of Ayurvedic/Unani/Homeopathic Dispensaries/Prathmic Swasthya Kendra and Special Medicine for Women, Children and aged person	7.85	7.95	6.29	79
8.	Public Health Engineering Department	National River Conservation Plan	35.50	52.25	31.62	61
9.	Urban Local Bodies	Share of Surcharge on VAT for Urban Local Bodies	522.71	1,700.00	1,314.43	77
10.	Welfare of S.Cs, S.Ts and Other B.Cs - (WSB)	Monetary relief to the victim of atrocities	7.00	10.00	7.00	70
11.	Social Justice and Empowerment	Rajiv Gandhi Pariwar Bima Yojna	7.50	15.00	9.99	67
12.	Women and Child Development -	Maternity Benefit Programme (MBP) Renamed as Pradhan Mantri Matru Vandana Yojana (PMMVY)	22.00	56.09	20.75	37
		Total	987.08	2,505.53	1,809.85	72

Appendix 2.17

(Reference: Paragraph 2.6.1 (ii); Page 62)

Detail of schemes in which savings were more than ₹ one crore

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
	Revenue (Voted)	(₹ in crore)			
1	Establishment of Haryana Skill Development Mission (2203-001-91)	25.00	11.25	13.75	55
2	Directorate of Technical Education (HQ Staff) (2203-001-93)	6.99	5.37	1.62	23
3	Strengthening of Directorate of Technical Education Haryana (Establishment Expenses) (2203-001-97-98)	4.00	2.61	1.39	35
4	Vishwakarma Skill University at Village Dudhola Distt. Palwal (2203-102-95)	5.00	2.25	2.75	55
5	Vaish Technical Institute, Rohtak (2203-104-97)	6.80	4.76	2.04	30
6	Community Development Through Polytechnics (2203-105-55)	2.00	0.10	1.90	95
7	Development of Government Polytechnics (Establishment Expenses) (2203-105-59-98)	153.25	125.53	27.72	18
8	Modernization of existing Polytechnics(2203-105-82)	6.00	0.00	6.00	100
9	Setting up of new Govt. Polytechnics in the State(2203-108-89)	20.00	6.40	13.60	68
10	Establishment of Government Engineering College Niloheri District Karnal (2203-112-90)	5.00	3.02	1.98	40
11	Setting up of Indian Institute of Information Technology (IIT), Killohard, Sonapat (2203-112-91)	10.00	0.00	10.00	100
12	Establishment of National Institute of Fashion Technology, Panchkula (2203-112-92)	10.00	0.00	10.00	100
	Total	254.04	161.29	92.75	37

Appendix 2.18

(Reference: Paragraph 2.6.1 (iii); Page 62)

Head-wise detail regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of account)	Year	Total Budget	Expenditure	Saving	Per cent of saving
1	Strengthening of Directorate of Technical Education Haryana (Establishment Expenses) (2203-001-97-98)	2015-16	2.25	1.93	0.32	14
		2016-17	2.79	2.12	0.67	24
		2017-18	4.00	2.61	1.39	35
2	Modernization of existing Polytechnics (2203-105-82)	2015-16	3.00	0.00	3.00	100
		2016-17	10.00	8.51	1.49	15
		2017-18	6.00	0.00	6.00	100
3	Setting up of Indian Institute of Information Technology (IIT), Killohard, Sonapat (2203-112-91)	2015-16	10.00	0.00	10.00	100
		2016-17	10.00	5.00	5.00	50
		2017-18	10.00	0.00	10.00	100
4	Establishment of National Institute of Fashion Technology, Panchkula (2203-112-92)	2015-16	15.00	0.00	15.00	100
		2016-17	20.00	5.00	15.00	75
		2017-18	10.00	0.00	10.00	100
5	Reimbursement of fee of scheduled Castes Students (2203-789-96)	2015-16	5.00	0.06	4.94	99
		2016-17	5.00	0.06	4.94	99
		2017-18	0.25	0.05	0.20	81
6	Supply of free Books for Scheduled Castes Students (2203-789-97)	2015-16	1.00	0.00	1.00	100
		2016-17	1.00	0.00	1.00	100
		2017-18	1.00	0.84	0.16	16
7	Addition and alteration in govt. Polytechnic Building(2203-800-99)	2015-16	0.05	0.01	0.03	60
		2016-17	0.04	0.02	0.02	50
		2017-18	0.04	0.02	0.02	50

Appendix 2.19

(Reference: Paragraph 2.6.1 (v); Page 62)

Cases of rush of expenditure towards the end of the financial year 2017-18

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure
			Amount	Percentage of total expenditure	
1	Pension to Employees of Affiliated Aided Technical Institutions/ polytechnics (2203-104-74)	4.85	1.60	33	0.61
2	Construction of New Boys Hostel in Mewat Engineering College, Village Palla, Mewat (2203-104-73)	1.00	0.55	55	0.55
3	Setting up of New Govt. Polytechnic in the State(2203-105-89)	6.40	6.40	100	6.40
4	Merit cum means Scholarships (2203-107-98)	0.99	0.32	32	0.11
5	Establishment of Government Engineering College Niloheri District Karnal (2203-112-90)	3.02	1.18	39	0.61
6	Accreditation of Government Polytechnics (Under Swarn Jayanti Scheme)(2203-199-99)	0.10	0.10	100	0.10
7	Supply of free Books for Scheduled Castes Students (2203-797-97)	0.84	0.84	100	0.84
8	For Establishment Computer Lab exclusively for SC students in each Government Aided Polytechnics and Govt. Technical Universities (2203-789-93)	0.50	0.50	100	0.50
9	Reimbursement of State Transport Facility/Train Pass to SC Students(2203-789-92)	0.06	0.06	100	0.02
10	Addition and alteration in govt. Polytechnic Building(2203-800-91)	0.02	0.01	50	0.00
	Total	17.78	11.56	65	9.75

Appendix 2.20**(Reference: Paragraph 2.6.2 (iii); Page 63)****Detail of schemes in which savings were more than ₹ five crore**

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Per cent of saving
	Revenue (Voted)				
1	Direction and Administration : Special Revenue(2700-01-001-89)	23.43	0.90	22.53	96.16
2	Direction and Administration: Executive Engineer(2700-01-001-91)	90.51	4.17	86.34	95.39
3	Direction and Administration : Special Revenue(2700-02-001-89)	47.41	3.99	43.42	91.58
4	Direction and Administration: Executive Engineer(2700-02-001-91)	352.08	29.05	323.03	91.75
5	Direction and Administration: Superintending Engineer(2700-02-001-92)	23.93	1.27	22.66	94.69
6	Direction and Administration: Executive Engineer(2700-18-001-91)	48.34	15.17	33.17	68.62
7	Direction and Administration: Chief Engineer(2700-80-001-93)	37.72	8.71	29.01	76.91
8	Area Development Programme (CAD) for canal Area(2705-190-95)	217.27	105.00	112.27	51.67
	Total Revenue (Voted)	840.69	168.26	672.43	79.99
	Capital (Voted)				
1	Other expenditure: Construction of Canal(4700-07-800-98)	100.00	0.00	100.00	100.00
2	Rehabilitation of Canal Network-Improvement in Rehabilitation of Water courses in Scheduled Castes Population in the State(4700-13-789-99)	94.00	58.87	35.13	37.37
3	Other Expenditure: Improving Capacity of western Jamuna Canal(WJC) and Jawahar Lal Nehru(JLN) System(4700-13-800-97)	30.00	16.57	13.43	44.77
4	Other Expenditure: Construction of Canal(4700-13-800-98)	135.00	98.30	36.70	27.19
5	Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State(4700-16-789-99)	35.00	14.94	20.06	57.31
6	Other Expenditure: Construction of Canal(4700-16-800-98)	25.00	8.76	16.24	64.96
7	Other Expenditure: Annuity of Lands(4701-06-800-97)	20.00	14.66	5.34	26.70
8	Improvement of old/existing Channels under RIDF(NABARD) for Scheduled Castes Population in the State(4701-07-789-99)	69.50	62.15	7.35	10.58
9	Other Expenditure :Micro Irrigation under Irrigation Efficiency Scheme under NABARD(4701-07-800-97)	10.65	0.00	10.65	100.00
10	Other Expenditure: Water Bodies-Construction of Canal(4701-23-800-98)	25.00	3.17	21.83	87.32
11	Flood Protection And Disaster Preparedness (4711-01-201-99)	75.00	58.83	16.17	21.56
12	Flood protection, restoration and disaster Management in Schedule Caste population Area in the State(4711-01-789-99)	50.00	34.58	15.42	30.84
	Total Capital (Voted)	669.15	370.83	298.32	44.58
	Capital Charged				
1	Other Expenditure: Payment of Land compensation(4701-80-800-98)	70.00	57.61	12.39	17.70
	Total (Capital Charged)	70.00	57.61	12.39	17.70

Appendix 2.21

(Reference: Paragraph 2.6.2 (iv); Page 64)

Anticipated saving (more than ₹ one crore) not surrendered

(₹ in crore)

Sr. No.	Name of Scheme and Head of Account	Total Budget	Expenditure	Saving	Amount surrendered	Amount not surrendered
	1	2	3	4 (2-3)	5	6 (4-5)
Revenue (Voted)						
1	Direction and Administration : Special Revenue (2700-01-001-89)	23.43	0.91	22.52	3.81	18.71
2	Direction and Administration: Executive Engineer (2700-01-001-91)	90.51	4.17	86.34	15.06	71.28
3	Direction and Administration: Superintending Engineer (2700-01-001-92)	2.77	0.15	2.62	0.64	1.98
4	Direction and Administration : Special Revenue(2700-02-001-89)	47.41	3.99	43.42	7.47	35.95
5	Direction and Administration: Executive Engineer(2700-02-001-91)	352.08	29.05	323.03	59.76	263.27
6	Direction and Administration: Superintending Engineer(2700-02-001-92)	23.93	1.27	22.66	6.87	15.79
7	Direction and Administration: Executive Engineer(2700-18-001-91)	48.34	15.17	33.17	6.14	27.03
8	Direction and Administration: Superintending Engineer(2700-18-001-92)	5.00	0.70	4.30	1.86	2.44
9	Direction and Administration: Chief Engineer (2700-18-001-93)	6.00	1.67	4.33	1.39	2.94
10	Direction and Administration: Chief Engineer(2700-80-001-93)	37.72	8.71	29.01	6.27	22.74
Total Revenue (Voted)		637.19	65.79	571.40	109.27	462.13
Capital (Voted)						
1	Rehabilitation of Canal Network-Improvement in Rehabilitation of Water courses in Scheduled Castes Population in the State(4700-13-789-99)	94.00	58.87	35.13	33.93	1.20
2	Other Expenditure: Restoration capacity of BML(4700-15-800-98)	7.00	2.69	4.31	2.52	1.79
3	Improvement of old/ existing Channels under RIDF(NABARD) for Scheduled Castes Population in the State(4701-07-789-99)	69.50	62.15	7.35	2.05	5.30
4	Flood protection, restoration and disaster Management in Schedule Caste population Area in the State(4711-01-789-99)	50.00	34.58	15.42	15.07	0.35
Total Capital (Voted)		220.50	158.29	62.21	53.57	8.64

Appendix 2.22

(Reference: Paragraph 2.6.2 (vi); Page 64)

Detail of schemes where original Budget was provided but withdrawn through re-appropriation

(₹ in crore)

Sr. No.	Head of account	Name of Scheme	Original budget
1	2700-80-192-99	Grant to Panchayati Raj Institutions (PRIs) by Haryana	0.01
2	2700-80-800-96	Compensation to Farmers for loss of their crop due to breach of Canal	0.25
3	2701-08-001-91	Executive Engineer	0.70
4	2701-10-001-91	Executive Engineer	0.25
5	4700-07-800-98	Construction of Canal	100.00
6	4700-15-800-97	B.M.L.-Hansi Branch-Butana Branch Multipurpose Link Channel	1.00
7	4700-25-800-98	Construction of Canal	0.10
8	4701-07-800-97	Micro Irrigation under Irrigation Efficiency Scheme under NABARD	10.65
9	4701-19-800-98	Construction of Canal	1.00
10	4701-22-800-98	Construction of Canal	0.01
11	4701-23-800-97	Repair, Renovation and Restoration of Water Bodies	0.01
12	4701-80-052-99	Institutional Strengthening Data Collection etc.	0.05
	Total		114.03

Appendix 2.23

(Reference: Paragraph 2.6.2 (vii); Page 64)

Detail of schemes in which expenditure (more than ₹ two crore) was incurred without provision under Grant No. 24 during 2017-18

Sr. No.	Minor/Sub Heads of Expenditure	Amount (₹ in crore)
1	2700- Major Irrigation-02-West Jamuna Canal Project, 001- Direction & Administration, 93- Chief Engineer	2.40
2	2700- Major Irrigation-05-Jawahar Lal Nehru Canal Project (Commercial), 001- Direction & Administration, 91-Excutive Engineer	2.50
3	2700- Major Irrigation-80-General,001-Direction & Administration, 89- Special Revenue	5.70
4	2700- Major Irrigation-80-General,001-Direction & Administration, 91-Excutive Engineer	67.13
5	2700- Major Irrigation-80-General,001-Direction & Administration, 92- Superintending Engineer	5.76
6	4700-Capital Outlay on Major Irrigation-13-Modernisation & Lining of Canal System, 001- Direction & Administration, 89- Special Revenue	19.46
7	4700-Capital Outlay on Major Irrigation-13-Modernisation & Lining of Canal System, 001- Direction & Administration, 91-Excutive Engineer	108.67
8	4700-Capital Outlay on Major Irrigation-13-Modernisation & Lining of Canal System, 001- Direction & Administration, 92- Superintending Engineer	5.26
9	4700-Capital Outlay on Major Irrigation-13-Modernisation & Lining of Canal System, 001- Direction & Administration, 93-Chief Engineer	8.26
10	4700-Capital Outlay on Major Irrigation-16-Rehabilitation of Existing Channels/Drainage System, 001- Direction & Administration, 89- Special Revenue	2.65
11	4700-Capital Outlay on Major Irrigation-16-Rehabilitation of Existing Channels/Drainage System, 001- Direction & Administration, 91-Excutive Engineer	14.82
12	4701-Capital outlay Medium Irrigation-06-New Minor for Equitable distribution of water, 001- Direction & Administration, 89- Special Revenue	2.63
13	4701-Capital outlay Medium Irrigation-06-New Minor for Equitable distribution of water, 001- Direction & Administration, 91-Excutive Engineer	16.42
14	4701-Capital outlay Medium Irrigation-07-Improvement of old/existing channels under NABARD, 001- Direction & Administration, 89- Special Revenue	8.82
15	4701-Capital outlay Medium Irrigation-07-Improvement of old/existing channels under NABARD, 001- Direction & Administration, 91-Excutive Engineer	55.09
16	4701-Capital outlay Medium Irrigation-07-Improvement of old/existing channels under NABARD, 001- Direction & Administration, 92- Superintending Engineer	3.05
17	4701-Capital outlay Medium Irrigation-07-Improvement of old/existing channels under NABARD, 001- Direction & Administration, 93-Chief Engineer	4.96
18	4701-Capital outlay Medium Irrigation-80-General, 001- Direction & Administration, 89- Special Revenue	4.24
19	4701-Capital outlay Medium Irrigation-80-General, 001- Direction & Administration, 91-Excutive Engineer	26.47
20	4701-Capital outlay Medium Irrigation-80-General, 001- Direction & Administration, 93-Chief Engineer	2.38
21	4711-Capital Outlay on Flood Control Projects-01-Flood Control, 001- Direction & Administration, 89- Special Revenue	8.55
22	4711-Capital Outlay on Flood Control Projects-01-Flood Control, 001- Direction & Administration, 91-Excutive Engineer	59.73
23	4711-Capital Outlay on Flood Control Projects-01-Flood Control, 001- Direction & Administration, 92- Superintending Engineer	2.54
24	4711-Capital Outlay on Flood Control Projects-01-Flood Control, 001- Direction & Administration, 93-Chief Engineer	4.06
	Total	441.55

Appendix 2.24**(Reference: Paragraph 2.6.2 (viii); Page 64)****Head-wise detail regarding persistent savings (more than ₹ five crore) for the last three years****(₹ in crore)**

Sr. No.	Detailed Head Scheme wise (Head of account)	Year	Total Budget	Expenditure	Saving	Per cent of saving
1	Direction and Administration : Special Revenue(2700-01-001-89)	2015-16	24.78	0.91	23.87	96
		2016-17	23.71	1.17	22.54	95
		2017-18	23.43	0.90	22.53	96
2	Direction and Administration: Executive Engineer(2700-01-001-91)	2015-16	90.85	3.89	86.96	96
		2016-17	92.42	5.13	87.29	94
		2017-18	90.51	4.17	86.34	95
3	Direction and Administration : Special Revenue(2700-02-001-89)	2015-16	48.18	4.36	43.82	91
		2016-17	47.76	4.17	43.59	91
		2017-18	47.41	3.99	43.42	92
4	Direction and Administration: Executive Engineer(2700-02-001-91)	2015-16	382.97	33.49	349.48	91
		2016-17	351.50	35.14	316.36	90
		2017-18	352.08	29.05	323.03	92
5	Direction and Administration: Superintending Engineer(2700-02-001-92)	2015-16	25.08	1.75	23.33	93
		2016-17	23.08	1.74	21.34	92
		2017-18	23.93	1.27	22.66	95
6	Direction and Administration: Executive Engineer(2700-18-001-91)	2015-16	44.66	10.33	34.33	77
		2016-17	48.26	10.49	37.77	78
		2017-18	48.34	15.17	33.17	69
7	Direction and Administration: Chief Engineer(2700-80-001-93)	2015-16	35.21	6.89	28.32	80
		2016-17	37.25	7.87	29.38	79
		2017-18	37.72	8.71	29.01	77
8	Improvement in Rehabilitation of Water courses in Scheduled Castes Population in the State(4700-13-789-99)	2015-16	36.60	3.82	32.78	90
		2016-17	47.00	31.64	15.36	33
		2017-18	94.00	58.87	35.13	37
9	Other Expenditure: Construction of Canal(4700-13-800-98)	2015-16	103.40	58.38	45.02	44
		2016-17	134.00	117.80	16.20	12
		2017-18	135.00	98.30	36.70	27
10	Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State(4700-16-789-99)	2015-16	30.00	4.79	25.21	84
		2016-17	35.00	7.05	27.95	80
		2017-18	35.00	14.94	20.06	57
11	Improvement of old/existing Channels under RIDF(NABARD) for Scheduled Castes Population in the State(4701-07-789-99)	2015-16	69.50	25.38	44.12	63
		2016-17	69.50	30.18	39.32	57
		2017-18	69.50	62.15	7.35	11
12	Other Expenditure: Water Bodies- Construction of Canal(4701-23-800-98)	2015-16	20.00	6.12	13.88	69
		2016-17	10.00	1.17	8.83	88
		2017-18	25.00	3.17	21.83	87
13	Flood protection, restoration and disaster Management in Schedule Caste population Area in the State(4711-01-789-99)	2015-16	35.00	8.28	26.72	76
		2016-17	40.00	14.11	25.89	65
		2017-18	50.00	34.58	15.42	31

Appendix 2.25

(Reference: Paragraph 2.6.2 (ix); Page 64)

Cases of rush of expenditure towards the end of the financial year 2017-18

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the year	Expenditure during the last quarter of the year		Last Month expenditure
			Amount	Percentage of total expenditure	
1	Other Maintenance Work (2700-04-101-98)	2.30	2.25	98	2.25
2	Energy Charges (2701-08-800-98)	12.57	5.17	41	3.39
3	Improvement in Rehabilitation of Water courses in Scheduled Castes Population in the State (4700-13-789-99)	58.87	42.99	73	37.91
4	Other Expenditure: Improving Capacity of western Jamuna Canal (WJC) and Jawahar Lal Nehru (JLN) System (4700-13-800-97)	16.57	16.57	100	14.41
5	Improvement in Construction works and rehabilitation of Water Courses in Scheduled Castes Population in the State (4700-16-789-99)	14.94	7.73	52	6.03
6	Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes Population in the State (4701-07-789-99)	62.15	37.85	61	33.02
7	Other Expenditure: Water Bodies- Construction of Canal (4701-23-800-98)	3.17	1.28	40	0.85
	Total	170.57	113.84	67	97.86

Appendix 3.1

(Reference: Paragraph 3.2; Page 68)

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Industries (2852)	2013-14	49	20.04	3	3.78	1	0 ¹	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88
2	Animal Husbandry (2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services (2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	1,265	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	176.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other Scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83

¹ Negligible amount

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation (3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area Development (2705)	2015-16	21	212.59	15	102.08	13	100.51	2	1.57
		2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical (2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

Appendix 3.2**(Reference: Paragraph 3.3; Page 69)****Statement showing names of bodies and authorities, the accounts of which had not been received****(₹ in crore)**

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
1.	M.P.N. College, Mullana (Ambala)	2011-12	1.75
		2014-15	2.18
		2015-16	2.42
		2016-17	2.35
2.	DAV College, Naneola, Ambala	2012-13	1.16
		2013-14	1.00
		2015-16	1.21
		2016-17	1.03
3.	S.M. Lubana Khalsa Girls College, Barara, Ambala	2015-16	2.17
		2016-17	2.09
4.	M.L.N. College, Yamunanagar	2015-16	7.54
		2016-17	6.76
5.	Maharaja Agrasen College, Jagadhri	2014-15	1.80
		2015-16	2.10
		2016-17	1.72
6.	DAV College, Pundri (Kaithal)	2013-14	1.42
		2014-15	1.50
		2015-16	2.05
		2016-17	1.82
7.	CIS Kanya Mahavidyalya Fatehpur Pundri (Kaithal)	2013-14	2.46
		2014-15	2.90
		2015-16	2.89
		2016-17	2.83
8.	BAR Janta College, Kaul, Kaithal	2016-17	2.02
9.	DAV College, Cheeka, Kaithal	2013-14	2.42
		2015-16	2.54
		2016-17	2.65
10.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2013-14	2.51
		2014-15	2.52
		2015-16	3.18
		2016-17	2.54
11.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2012-13	3.09
		2013-14	3.30
		2014-15	3.30
		2015-16	3.91
		2016-17	2.95

Sr. No.	Name of the body/authority Private Aided Colleges	Year for which accounts had not been received	Grants received
12.	IG National College, Ladwa, Kurukshetra	2015-16	2.83
		2016-17	2.53
13.	M.N. College, Shahabad, Kurukshetra	2016-17	2.01
14.	C.M.K. National Girls College, Sirsa	2013-14	2.52
		2014-15	2.72
		2015-16	2.89
		2016-17	2.40
15.	D. N. College, Hisar	2009-10	5.02
		2010-11	5.52
		2011-12	7.33
		2012-13	6.59
		2013-14	6.39
		2014-15	6.37
		2015-16	7.50
2016-17	4.97		
16.	S.D. Mahila Mahavidyalya, Hansi	2013-14	1.15
		2014-15	1.58
		2015-16	1.50
		2016-17	1.08
17.	TR College of Education, Sonapat	2014-15	0.57
		2015-16	0.85
		2016-17	0.75
18.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13	1.28
		2013-14	1.53
		2015-16	1.88
		2016-17	1.47
19.	Gita Vidya Mandir KMV, Sonapat	2015-16	6.74
		2016-17	5.38
20.	Ahir College, Rewari	2014-15	3.54
		2015-16	3.49
		2016-17	2.98
21.	DAV College, Karnal	2015-16	2.42
		2016-17	2.45
22.	Guru Nanak Khalsa College, Karnal	2013-14	1.97
		2015-16	1.78
		2016-17	1.36
23.	Dayal Singh College, Karnal	2012-13	5.38
		2013-14	6.41
		2014-15	6.22
		2015-16	6.95
		2016-17	6.23

Sr. No.	Name of the body/authority Private Aided Colleges	Year for which accounts had not been received	Grants received
24.	Dr. Ganesh Dass DAV College of Education, Karnal	2014-15	0.46
		2015-16	1.31
		2016-17	0.01
25.	YM Degree College, Nuh	2014-15	1.72
		2015-16	1.91
		2016-17	0.99
26.	RSL College of Education, Sidhrawali, Gurgaon	2016-17	1.29
27.	GGDSD College, Palwal	2010-11	3.87
		2011-12	4.29
		2012-13	4.51
		2013-14	4.43
		2014-15	5.65
		2015-16	5.77
		2016-17	3.85
28.	Saraswati Mahila Mahavidyalya, Palwal	2015-16	2.36
		2016-17	1.75
29.	DAV Centenary College, Faridabad	2010-11	3.07
		2011-12	2.77
		2012-13	2.79
		2015-16	3.47
		2016-17	2.63
30.	Aggarwal College, Ballabhgarh, Faridabad	2014-15	3.99
		2015-16	3.91
		2016-17	2.95
31.	Gandhi Adrash College, Smalkha, Panipat	2010-11	0.86
		2011-12	1.04
		2012-13	0.52
		2013-14	0.72
		2014-15	1.03
		2015-16	1.64
		2016-17	0.28

Sr. No.	Name of the body/authority Private Aided Colleges	Year for which accounts had not been received	Grants received
32.	Vaish Girls College, Samalkha (Panipat)	2006-07	0.28
		2007-08	0.38
		2008-09	0.40
		2009-10	0.68
		2010-11	0.81
		2011-12	0.38
		2012-13	0.69
		2013-14	1.18
		2014-15	1.50
		2015-16	1.27
		2016-17	1.04
33.	CR College of Education, Rohtak	2015-16	1.55
		2016-17	1.17
34.	Vaish College, Rohtak	2015-16	5.48
		2016-17	3.61
35.	Vaish Girls College, Rohtak	2014-15	3.39
		2015-16	4.28
		2016-17	2.84
36.	Shri L.N. Hindu College, Rohtak	2015-16	2.08
		2016-17	1.88
37.	Adrash Mahila Mahavidyalya, Bhiwani	2015-16	3.88
		2016-17	3.76
38.	M.A. College for Women, Jhajjar	2015-16	2.89
		2016-17	2.19
39.	Arya College, Panipat	2015-16	4.96
		2016-17	4.01
40.	C.R. Kisan College, Jind	2015-16	4.30
		2016-17	3.30
41.	S.D. Mahila Mahavidyalya, Narwana	2016-17	1.11
42.	D.A.V. College, Sadhaura	2015-16	2.08
		2016-17	1.73
43.	Bhagwan Parshu Ram College, Kurukshetra	2014-15	3.51
		2015-16	4.10
		2016-17	3.35
44.	D.A.V. College, Pehowa	2015-16	4.41
		2016-17	3.23
45.	R.K.S.D College, Kaithal	2015-16	6.55
		2016-17	5.57
46.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2015-16	1.29
		2016-17	1.20

Sr. No.	Name of the body/authority Private Aided Colleges	Year for which accounts had not been received	Grants received
47.	C.R.M. Jat College, Hisar	2014-15	5.66
		2015-16	6.46
		2016-17	5.29
48.	F.C. College for Women, Hisar	2016-17	3.10
49.	Vaish College, Bhiwani	2015-16	4.59
		2016-17	4.69
50.	Nirankari Baba Gurbachan Singh Memorial College, Sohna (Gurgaon)	2014-15	2.26
		2015-16	2.03
		2016-17	1.53
51.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh (Jhajjar)	2014-15	1.37
		2015-16	1.57
		2016-17	0.94
52.	K.L.P. College, Rewari	2014-15	6.39
		2015-16	7.66
		2016-17	5.58
53.	D.A.V. Girls College, Kosli (Rewari)	2014-15	0.25
		2015-16	0.56
		2016-17	0.61
54.	All India Jat Hero's Memorial College, Rohtak	2014-15	9.30
		2015-16	11.54
		2016-17	10.38
55.	Vaish College of Education, Rohtak	2014-15	0.66
		2015-16	0.80
		2016-17	0.63
56.	M.K. Jat Kanya Mahavidyalya, Rohtak	2014-15	3.15
		2015-16	3.86
		2016-17	3.28
57.	SD College, Ambala Cantt.	2015-16	7.60
		2016-17	5.87
58.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2015-16	0.78
		2016-17	0.68
59.	D.A.V. College, Ambala City	2015-16	7.89
		2016-17	6.08
60.	CR College of Education, Hisar	2014-15	1.61
		2015-16	1.60
		2016-17	1.21
61.	DAV Girls College, Yamunanagar	2016-17	4.16
62.	GB College of Education, Rohtak	2014-15	0.96
		2015-16	1.21
		2016-17	0.63
63.	Hindu College, Girls Jagadhari, Yamunanagar	2015-16	3.73
		2016-17	2.46

Sr. No.	Name of the body/authority Private Aided Colleges	Year for which accounts had not been received	Grants received
64.	JVM GRR College, Charkhi Dadri, Bhiwani	2015-16	4.64
		2016-17	3.97
65.	MDSO College, Ambala City	2015-16	2.58
		2016-17	2.23
66.	MLR Saraswati College of Education, Charkhi Dadri, Bhiwani	2015-16	0.86
67.	RBS College of Education, Rewari	2015-16	0.44
		2016-17	0.42
68.	SLDAV College of Education, Ambala City	2015-16	1.66
		2016-17	1.55
69.	S.A. Jain College, Ambala City	2016-17	4.85
70.	M.P.N. College, Mullana (Ambala)	2016-17	2.35
71.	K V A DAV College for Women, Karnal	2016-17	3.44
72.	I.B. college Panipat	2016-17	3.66
73.	Hindu Kanya Mahavidyala, Jind	2016-17	2.08
74.	MLN College, Radaur	2016-17	1.27
75.	IG Mahavidyala, Kaithal	2016-17	1.13
76.	M. P. College for Girls, Dabwali	2016-17	1.87
77.	BSK College for Education, Mandi Dabawali (Sirsa)	2016-17	0.58
78.	C.R.A. College Sonapat	2016-17	3.47
79.	Hindu College, Sonapat	2016-17	5.21
80.	Hindu Girls College, Sonapat	2016-17	5.56
81.	T.R. Girls College, Sonapat	2016-17	1.59
82.	B.L.J. Suiwala College Tosham	2016-17	1.80
83.	Mahila Maha Vidyalya, Jhojhu Kalan	2016-17	0.73
84.	S.P. College of Education, Rewari	2016-17	0.85
85.	R.D.S. Public Girls College, Rewari	2016-17	2.58
Total			626.74

Appendix 3.3

(Reference: Paragraph 3.4; Page 69)

Statement showing the detail of rendering of account to CAG and submission of Audit Report to State Legislature by the autonomous bodies

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 (upto 30 th June 2018)
1.	Haryana Khadi and Village Industries Board, Panchkula	2012-13 to 2016-17 and 2017-18 to 2021-22	2015-16	2014-15	2011-12	2016-17	One year
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18 and 2018-19 to 2022-23	2016-17	2016-17	2008-09	--	--
3.	Haryana Shahari Vikas Pradhikaran (HSVP), Panchkula	2012-13 to 2016-17 and 2017-18 to 2021-22	2015-16	2015-16	2012-13	2016-17	One Year
4.	Haryana Housing Board, Panchkula	2014-15 to 2018-19	2016-17	2016-17	2013-14	--	
5.	Haryana State Agricultural Marketing Board, Panchkula	2015-16 to 2019-20	2016-17	2015-16	2014-15	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18	2016-17	2015-16	Not required to be laid down	--	--
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2015-16	2015-16	2013-14	2016-17	One year
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2016-17	2016-17	1996-97	--	--
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2016-17	2016-17	1996-97	--	--
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2015-16	2015-16	1996-97	2016-17	One year

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 (upto 30 th June 2018)
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	2015-16	2015-16	1996-97	2016-17	One year
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	2016-17	-	2011-12	-	- ²
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	-do-	2014-15	2014-15	1996-97	2015-16 to 2016-17	Two year
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2015-16	2014-15	1999-2000	2016-17	One year
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2016-17	2010-11	1996-97	-	-
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2015-16	2015-16	1996-97	2016-17	One year
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2016-17	2016-17	1996-97	-	-
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonipat	-do-	2015-16	2015-16	1996-97	2016-17	One year
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2015-16	2014-15	1996-97	2016-17	One year
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2015-16	2015-16	1996-97	2016-17	One year
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2016-17	2016-17	1996-97	--	--

² Annual accounts for the years 1996-97 to 2010-11 had not been submitted by the body.

State Finances Audit Report for the year ended 31 March 2018

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 (upto 30 th June 2018)
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	1996-97	2014-15 to 2016-17	Three year
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2016-17	2015-16	1996-97	--	--
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	-do-	2014-15	2014-15	1996-97	2015-16 & 2016-17	Two year
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2016-17	2014-15	1996-97	--	--
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2016-17	2016-17	1996-97	--	--
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	2014-15	2014-15	2009-10	2015-16 & 2016-17	Two year
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2016-17	2014-15	2012-13	--	--
29.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2016-17	2015-16	2008-09	--	--
30.	Haryana Electricity Regulatory Commission	-do-	2016-17	2016-17	2015-16	--	--

Appendix 3.4

(Reference: Paragraph 3.5; Page 70)

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

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 ³	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.82	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationary	National Text book Scheme	2007-08	17.97	-
4.	Food, Civil Supplies and Consumer Affairs	Grain Supply Scheme	2015-16	6,908.27	-
5.	Transport	Haryana Roadways	2011-12	855.22	Delay was due to shortage of staff
Total				7,782.28	

³ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

Appendix 3.5

(Reference: Paragraph 3.6; Page 70)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2018

(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 and more	Total
1	Development & Panchayats	-	1 (0.00)*	1 (6.50)	-	-	-	2 (6.50)
2	Education	9 (25.02)	1 (0.50)	4 (1.20)		-	3 (2.05)	17 (28.77)
3	Medical	2 (0)*	-		-			2 (0)*
4	Technical Education	-	-		1 (6.52)			1 (6.52)
5	Police	-	-	1 (3.79)	-	-	-	1 (3.79)
6	Social Welfare Department	3 (8.63)	-	-	-	-	-	3 (8.63)
7	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
8	Town & Country Planning	1 (1.44)						1 (1.44)
9	Medical Education and Research	1 (3.00)						1 (3.00)
10	Haryana Skill Development and Industrial Training	3 (1.17)						3 (1.17)
11	Treasury & Accounts	1 (6.27)						1 (6.27)
12	Economic & Statistical	2 (0.03)						2 (0.03)
13	Labour & Employment	2 (0.15)						2 (0.15)
14	Women and Child Development	1 (0)*						1 (0)*
15	Sport & youth Welfare	1 (39.58)						1 (39.58)
16	Public Health Engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17	Irrigation and Water Resources	-	3 (0.00)*	8 (5.62)	3 (0.24)	3 (0.00)*	10 (1.07)	27 (6.93)
18	Public Works (Buildings & Roads)	1 (0.00)*	-	-	-	-	-	1 (0.00)*
Total		28 (86.90)	7 (16.61)	14 (17.11)	5 (9.93)	3 (Nil)	14 (3.72)	71 (134.27)

Say ₹ 1.34 crore

*Nil value is given in cases where amount could not be made available.

Appendix 3.6

(Reference: Paragraph 3.6; Page 70)

Department/category wise detail of cases of theft and misappropriation/loss of Government material

(₹ 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
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say ₹ 1.34 crore

GLOSSARY

GLOSSARY OF TERMS

Revenue Receipts	Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.
Capital Receipts	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.
State implementing agencies	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.
Buoyancy ratio	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.
Core public goods	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	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.
Development Expenditure	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.
Debt sustainability	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.
Sufficiency of non-debt receipts	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.
Net availability of borrowed funds	Defined as the ratio of public debt redemption to total public debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

GLOSSARY OF ABBREVIATIONS

A&E	Accounts and Entitlement
AC	Abstract Contingency
ACS	Actual cost of supply
AE	Aggregate Expenditure
AG	Accountant General
AIA	All India Average
AP	Approved Plan
ARR	Annual Rate of Return
AT&C	Aggregate Technical and Commercial
BE	Budget Estimates
CAGR	Compounded Average Growth Rate
CE	Capital Expenditure
CO	Capital Outlay
CR	Capital Receipts
DCC	Detailed Countersigned Contingency
DCRF	Debt Consolidation and Relief Facility
DDP	Desert Development Programme
DE	Development Expenditure
DHBVNL	Dakshin Haryana Bijli Vitran Nigam Limited
DISCOMs	Distribution Companies
DPC	Duties, Powers and Conditions
DRDA	District Rural Development Agency
FRBM	Fiscal Responsibility and Budget Management Act, 2005
FFC	Fourteenth Finance Commission
GDP	Gross Domestic Product
GOI	Government of India
GSDP	Gross State Domestic Product
GST	Goods & Services Tax
HPGCL	Haryana Power Generation Corporation Limited
HVPNL	Haryana Vidyut Parsaran Nigam Limited
ICDS	Integrated Child Development Scheme
IP	Interest Payment
ITI	Industrial Training Institute
MIS	Management Information System

MTFPS	Mid Term Fiscal Policy Statement
NGO	Non-Government Organisation
NPRE	Non Plan Revenue Expenditure
NPRR	Non Plan Revenue Receipts
O&M	Operation and Maintenance
PAG	Principal Accountant General
PLAs	Personal Ledger Accounts
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRI	Panchayati Raj Institution
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RE	Revenue Expenditure
RE	Revised Estimates
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SBI	State Bank of India
SDL	State Development Loan
SDRF	State Disaster Response Fund
SLMC	State Level Monitoring Committee
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UDAY	Ujwal Discom Assurance Yojana
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax
VLC	Voucher Level Computerisation

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