

सत्यमेव जयते

## Accounts at a glance 2013-14



Government of Haryana

# **Government of Haryana**

## **Accounts at a glance**

**2013-14**

**Office of the Accountant General (A&E)  
Haryana, Chandigarh**

**Table of Contents**

<b>Description</b>	<b>Reference to</b>	
	<b>Paragraph</b>	<b>Page</b>
Preface		iii
Our Vision, Mission and Core Values		iv
<b>Chapter 1 - Overview</b>		
Introduction	1.1	1
Structure of Government Accounts	1.2	1
Finance Accounts and Appropriation Accounts	1.3	3
Sources and Application of Funds	1.4	4
Highlights of Accounts	1.5	7
What do the Deficits and Surpluses indicate?	1.6	8
<b>Chapter 2 - Receipts</b>		
Introduction	2.1	10
Revenue Receipts	2.2	10
Trend of Receipts	2.3	11
Performance of State's own Tax Revenue Collection	2.4	13
Efficiency in Tax Collection	2.5	13
Trend in State's share of Union Taxes over the past ten years	2.6	14
Grants-in-aid	2.7	14
Public Debt	2.8	15
<b>Chapter 3 - Expenditure</b>		
Introduction	3.1	16
Revenue Expenditure	3.2	16
Capital Expenditure	3.3	18
<b>Chapter 4 - Plan &amp; Non-Plan Expenditure</b>		
Distribution of Expenditure (2013-14)	4.1	20
Plan Expenditure	4.2	20
Non-Plan Expenditure	4.3	21
Committed Expenditure	4.4	22
<b>Chapter 5 - Appropriation Accounts</b>		
Summary of Appropriation Accounts for 2013-14	5.1	24
Unnecessary Supplementary Grants	5.2	24
Trend of Savings/Excess during the past ten years	5.3	25
Significant Savings	5.4	25

Description	Reference to	
	Paragraphs	Page
<b>Chapter 6 - Assets and Liabilities</b>		
Assets	6.1	26
Debt and Liabilities	6.2	27
Guarantees	6.3	28
<b>Chapter 7 - Other Items</b>		
Loans and Advances given by the State Government	7.1	29
Financial Assistance to Local Bodies and Others	7.2	29
Reconciliation of Receipts and Expenditure	7.3	29
Utilization Certificates Awaited	7.4	29
Unadjusted Abstract Contingent Bills (AC Bills)	7.5	30
Personal Deposit Accounts	7.6	30
Adverse Balances	7.7	31
Rendition of accounts by Accounts Rendering Units	7.8	31
Commitments on account of incomplete Public Works	7.9	31
Status of Reserve Funds	7.10	31
Disclosures under FRBM Act.	7.11	33
New Pension Scheme	7.12	33

## **PREFACE**

‘Accounts at a glance’, which is sixteenth in the series, is an attempt to address the felt-need of various stakeholders for a publication containing a reader friendly summary of finances of State of Haryana.


It provides a gist of the voluminous information available in the Finance Accounts and Appropriation Accounts prepared by my office in accordance with Article 149 of the Constitution of India, read with Section 11 of Comptroller and Auditor General’s (D.P.C.) Act, 1971.

The annual accounts of the State consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the provisions approved.

It provides a broad overview of Governmental activities, as reflected in Finance Accounts and Appropriation Accounts. The information has been presented through brief explanations, statements, graphs and time series analysis for easy understanding. A reading of Finance Accounts, Appropriation Accounts of Government of Haryana and the Report of the Comptroller and Auditor General on State Finances for the year 2013-14 together with Accounts at a glance will help the stakeholders to appreciate the various aspects of State Finances in a more effective manner.

We look forward to readers’ feedback that would help us in improving the publication.

**Chandigarh**  
**07 November, 2014**

  
**(Karan Singh)**  
**Accountant General (A&E)**  
**Haryana**

### **Our Vision, Mission and Core Values**

The **vision** of the institution of the Comptroller and Auditor General of India represents what we aspire to become. We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Our **mission** enunciates our current role and describes what we are doing today. Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders- the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

Our **core values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

## **CHAPTER 1 - OVERVIEW**

### **1.1 Introduction**

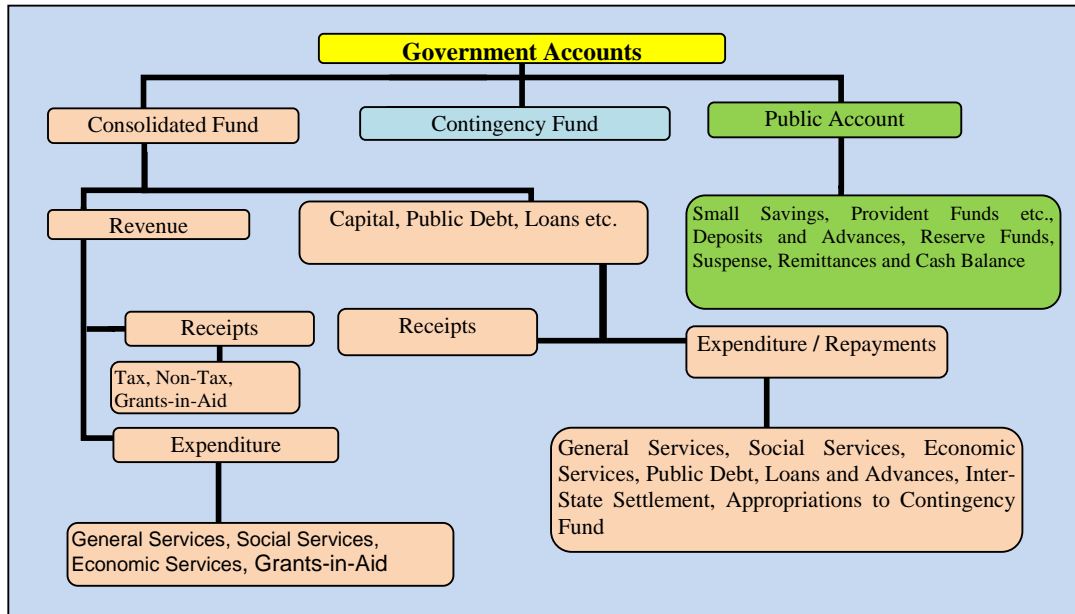
The Accountant General (Accounts and Entitlements), Haryana compiles the accounts of receipts and expenditure of the Government of Haryana. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accountant General (A&E) prepares, annually, the Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Haryana and certification by the Comptroller and Auditor General of India.

### **1.2 Structure of Government Accounts**

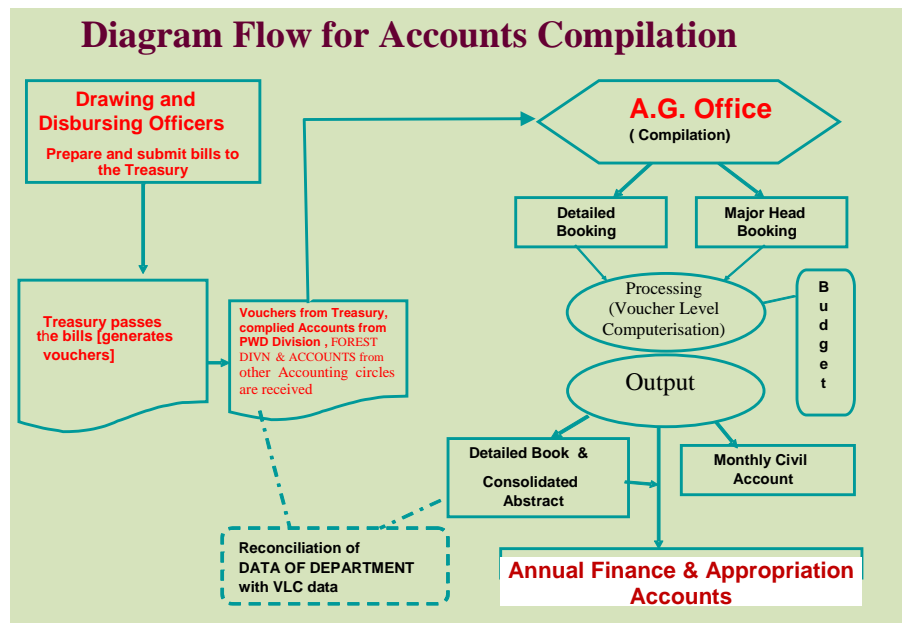
#### **1.2.1 Government Accounts are kept in three parts:**

<b>Part I CONSOLIDATED FUND</b>	<b>Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances.</b>
<b>Part II CONTINGENCY FUND</b>	<b>Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.</b>
<b>Part III PUBLIC ACCOUNT</b>	<b>Comprises Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking to the final heads of account.</b>

### 1.2.2. Pictorial representation of Structure of Government Accounts



### 1.2.3 Compilation of Accounts





### 1.3 Finance Accounts and Appropriation Accounts

#### 1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes, to make them more comprehensive and informative. Volume 1 of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements and 'Notes to accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume 2 contains other summarised statements (Part-I), detailed statements (Part-II) and appendices (Part-III).

The Revenue and Capital accounts, Public Debt and Liabilities of Haryana depicted in the Finance Accounts 2013-14 are given below:

(₹ in crore)

<b>Receipts</b> (Total: 46,597)	<b>Revenue</b> (Total: 38,012)	Tax Revenue	<b>28,910</b>
		Non Tax Revenue	<b>4,975</b>
		Grants-in-Aid	<b>4,127</b>
	<b>Capital</b> (Total: 8,585)	Capital Receipt	<b>10</b>
		Recovery of Loans and Advances	<b>262</b>
		Borrowings and other Liabilities*	<b>8,313</b>
<b>Disbursements</b> (Total: 46,597)	<b>Revenue</b>		<b>41,887</b>
	<b>Capital</b>		<b>3,935</b>
	<b>Loans and Advances</b>		<b>775</b>

\* **Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt (₹ 9,636 crore) + Net of Contingency Fund (Nil) + Net (Receipts - Disbursements) of Public Account (-₹ 2,140 crore)+ Net of Opening and Closing Cash Balance (₹ 817 crore).**

The Union Government transfers substantial funds directly to State Implementing Agencies/ NGOs for implementation of various schemes and programmes. This year, the Government of India directly released ₹ 3,220 crore (₹ 2,511 crore last year). Since these funds are not routed through the State Budget, they are not reflected in the accounts of the State Government. These transfers are now exhibited in Appendix VII of Volume 2 of the Finance Accounts.

### 1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'charged' on the Consolidated Fund or 'voted' by the State Legislature.

The Appropriation Act, 2013-14, had provided for gross budget provision of ₹ 78,118 crore including the supplementary grant totalling ₹ 3,025 crore voted by the State Legislature during the year. An amount of ₹ 8,915 crore was projected as recoveries in reduction of expenditure. Appropriation Accounts 2013-14 shows disbursement aggregating ₹ 61,251 crore against the aggregate budget provision of ₹ 78,118 crore resulting thereby a saving of ₹ 16,867 crore against grants and appropriation. Recoveries in reduction of expenditure amounting to ₹ 6,576 crore reflecting decrease of ₹ 2,339 crore vis-à-vis budget estimates.

During 2013-14, ₹ 44 crore was transferred from the Consolidated Fund to Personal Deposit (PD) Accounts under the Public Account, which are maintained by designated Administrators for specific purposes. Normally, unspent balances under PD accounts are to be transferred back to the Government at the end of the financial year. However, details of such transfers, if any, and outstanding balances in individual PD accounts are available only with the treasuries, since they are responsible for maintaining such records.

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 1.14 crore) maintained with the RBI. During 2013-14, the Government of Haryana did not resort to overdraft facilities and availed of WMA of ₹ 109 crore. The entire ways and means advance was repaid during the year.

### 1.4.2 Fund flow statement

The State had a Revenue deficit of ₹ 3,875 crore and a Fiscal Deficit of ₹ 8,313 crore representing 1.00 per cent and 2.17 per cent of the Gross State Domestic Product (GSDP)<sup>1</sup> respectively. The Fiscal Deficit constituted 18 per cent of total expenditure. This deficit was met from Public Debt. Around 56 per cent of the revenue receipts (₹ 38,012 crore) of the State Government was spent on committed expenditure like salaries (₹ 11,307 crore), interest payments (₹ 5,850 crore) and pensions (₹ 4,169 crore).

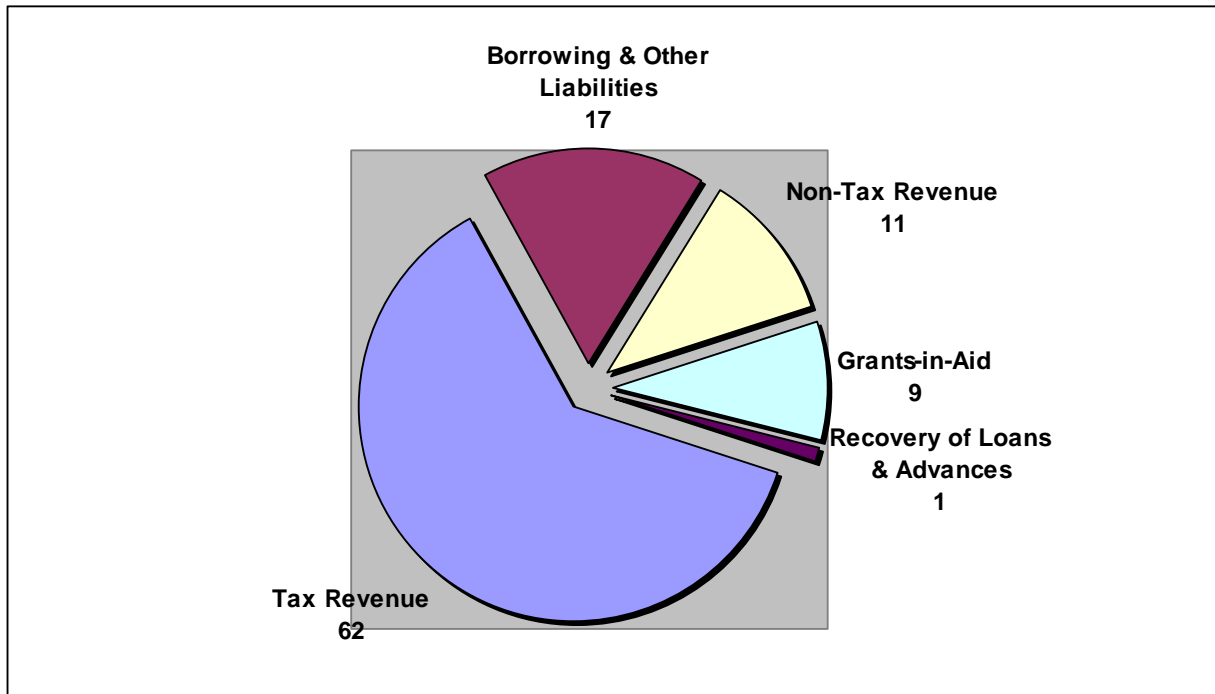
<sup>1</sup> Except where indicated otherwise, GSDP figures used in this publication are as published by Ministry of Statistics and Programme Implementation.

## Sources and Application of Funds

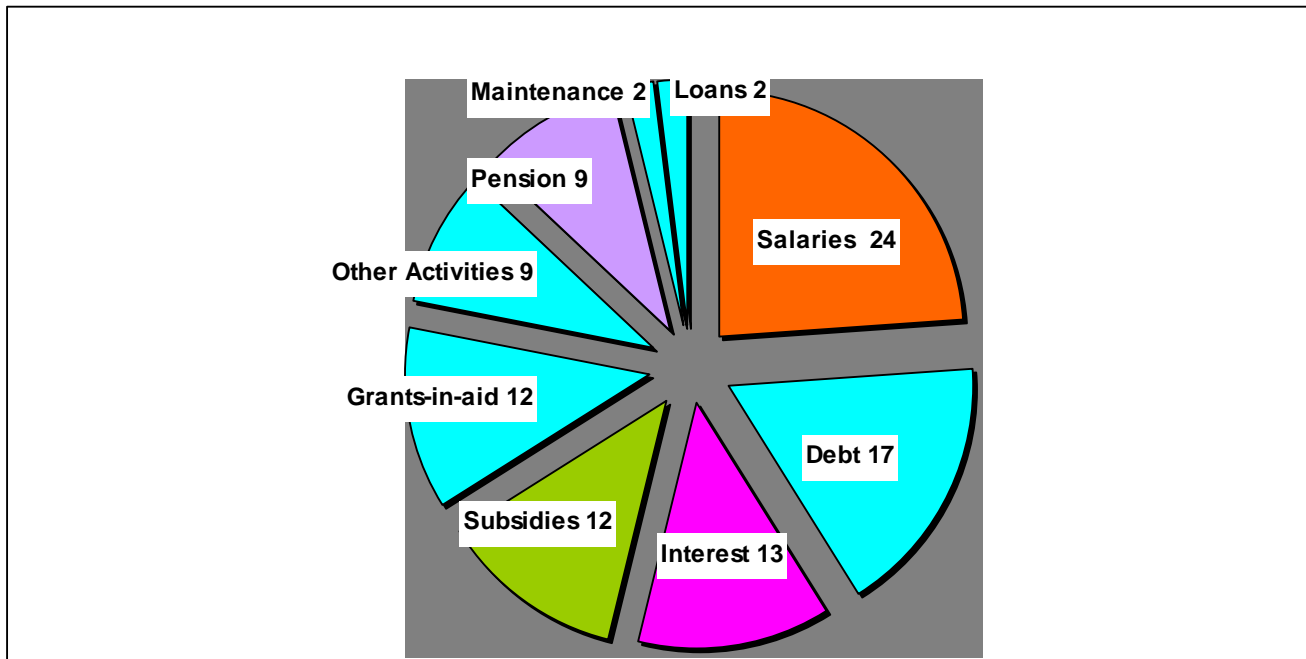
(₹ in crore)

	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1.4.2013	165
	Revenue Receipts	38,012
	Capital Receipt	10
	Recovery of Loans & Advances	262
	Public Debt (Including ways & means advances)	17,713
	Small Savings Provident Fund & Others	2,499
	Reserves & Sinking Funds	512
<b>SOURCES</b>	Deposits Received	15,621
	Civil Advances Repaid	24
	Suspense Account	42,784
	Remittances	7,521
	Contingency Fund	..
	<b>TOTAL</b>	<b>1,25,123</b>
	Revenue Expenditure	41,887
	Capital Expenditure	3,935
	Loans Given	775
	Repayment of Public Debt (Including ways & means advances)	8,077
	Appropriation to Contingency Fund	..
	Small Savings Provident Fund & Others	1,778
	Reserves & Sinking Funds	509
<b>APPLICATION</b>	Deposits Spent	14,535
	Civil Advances Given	24
	Suspense Account	46,733
	Remittances	7,522
	Closing Cash Balance as on 31.3.2014	(-) 652
	<b>TOTAL</b>	<b>1,25,123</b>

### 1.4.3 Where the Rupee came From



### 1.4.4 Where the Rupee went



## 1.5 Highlights of Accounts

(₹ in crore)

	COMPONENT	BUDGET ESTIMATES 2013-14	ACTUALS	PERCENTAGE OF ACTUALS TO BUDGET ESTIMATES	PERCENTAGE OF ACTUALS TO GSDP(\$)
1	TAX REVENUE @	32,268	28,910	90	8
2	NON-TAX REVENUE	5,162	4,975	96	1
3	GRANTS-IN-AID & CONTRIBUTIONS	6,350	4,127	65	1
4	REVENUE RECEIPT(1+2+3)	43,780	38,012	87	10
5	RECOVERY OF LOANS	305	262	86	..
6	OTHER RECEIPTS	13	10	77	..
7	BORROWINGS & OTHER LIABILITIES (A)	8,976	8,313	93	2
8	CAPITAL RECEIPTS (5+6+7)	9,294	8,585	92	2
9	TOTAL RECEIPTS (4+8)	53,074	46,597	88	12
10	NON-PLAN EXPENDITURE(*)	32,721	30,885	94	8
11	NPE ON REVENUE ACCOUNT	32,420	31,735	98	8
12	NPE ON INTEREST PAYMENTS OUT OF 11	6,302	5,850	93	2
13	NPE ON CAPITAL ACCOUNT	301	(-) 850	..	..
14	PLAN EXPENDITURE(*)	20,353	15,712	77	4
15	PE ON REVENUE ACCOUNT	13,803	10,152	74	3
16	PE ON CAPITAL ACCOUNT	6,549	5,560	85	1
17	TOTAL EXPENDITURE (10+14)	53,074	46,597	88	12
18	REVENUE EXPENDITURE (11+15)	46,223	41,887	91	11
19	CAPITAL EXPENDITURE (13+16)#	6,850	4,710	69	1
20	REVENUE SURPLUS/ DEFICIT (4-18)	(-) 2443	(-) 3,875	159	1
21	FISCAL DEFICIT (4+5+6-17)	(-)8,976	(-) 8,313	93	2

(@) Includes State's share of Union Taxes of ₹ 3,343 crore

(\$) GSDP figure of ₹ 3,83,911 crore on current prices, as published by Ministry of Statistics & Programme Implementation in August 2014.

(#) Expenditure on Capital Account includes Capital Expenditure (₹ 3,935 crore) and Loans and Advances disbursed (₹ 775 crore).

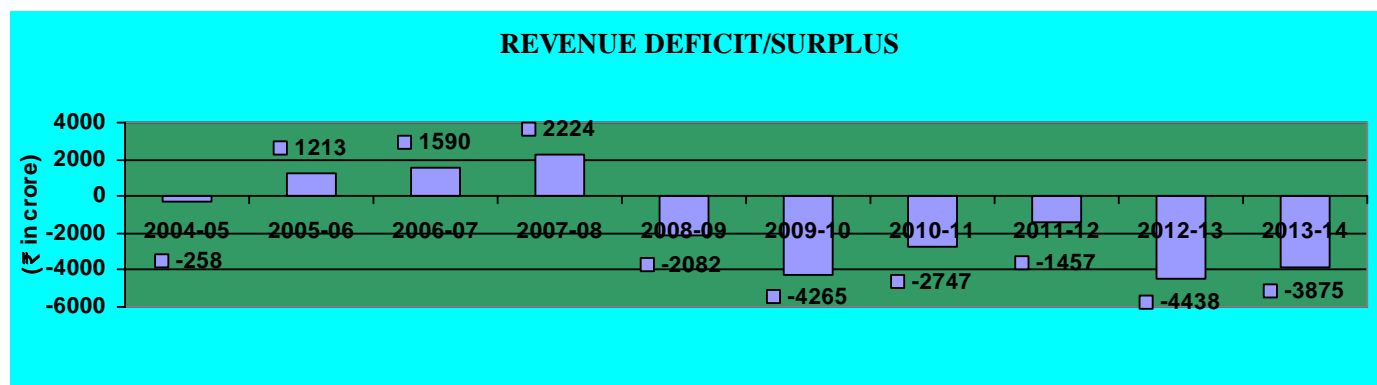
(\*) Expenditure includes ₹ 282 crore under Non-Plan and ₹ 493 crore under Plan which pertains to Loans and Advances.

(A) Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund+ Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

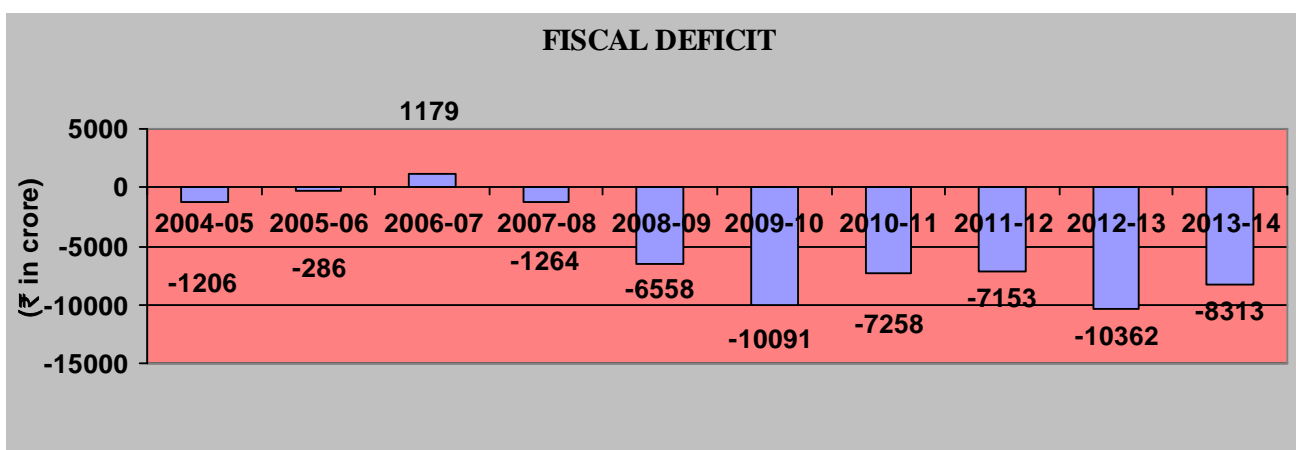
## 1.6 What do the Deficits and Surpluses indicate?

<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in capital projects.

### 1.6.1 Trend of Revenue Deficit/Surplus



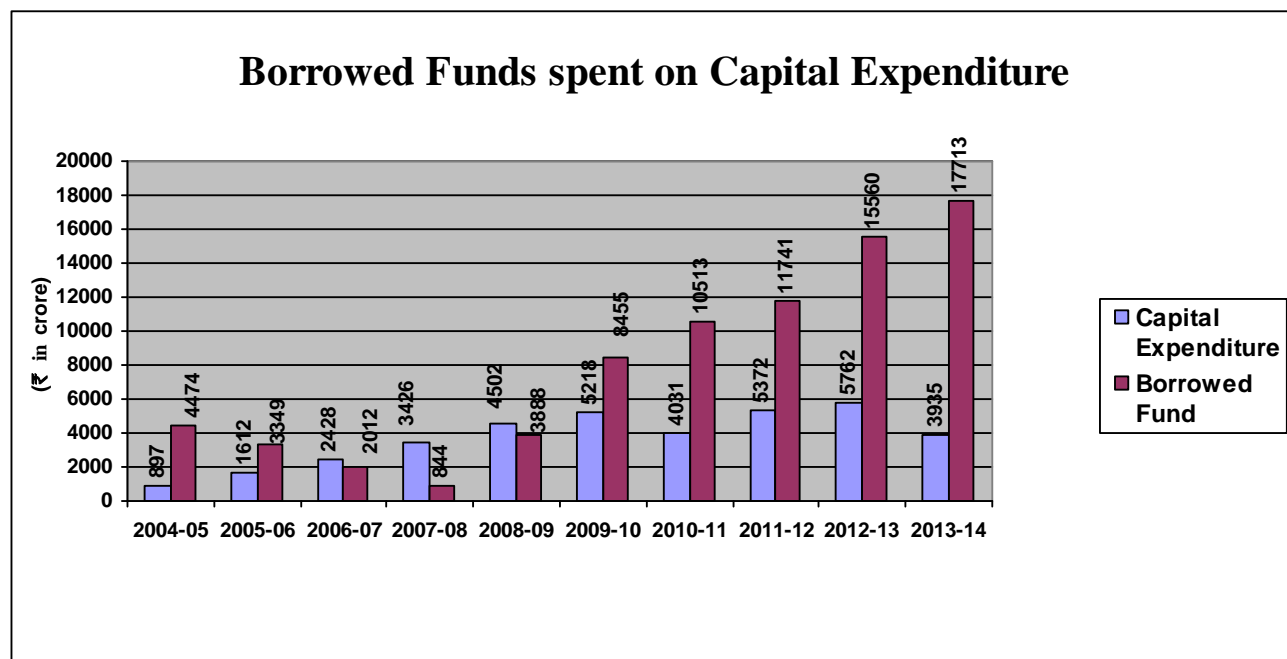
### 1.6.2 Trend of Fiscal Deficit



### 1.6.3 Proportion of borrowed Funds Spent on Capital Expenditure

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Borrowed Fund</b>	4,474	3,349	2,012	844	3,888	8,455	10,513	11,741	15,560	17,713
<b>Capital Expenditure</b>	897	1,612	2,428	3,426	4,502	5,218	5,372	4,031	5,762	3,935



It is desirable to fully utilise borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 22 per cent of the borrowings of the current year (₹ 17,713 crore) on capital expenditure (₹ 3,935 crore). It would therefore appear that 78 per cent (₹ 13,778 crore) of the public debt was utilised on repayment of the principal and interest on public debt of previous years, to meet periodic shortfalls of revenues against expenditure in the current year.

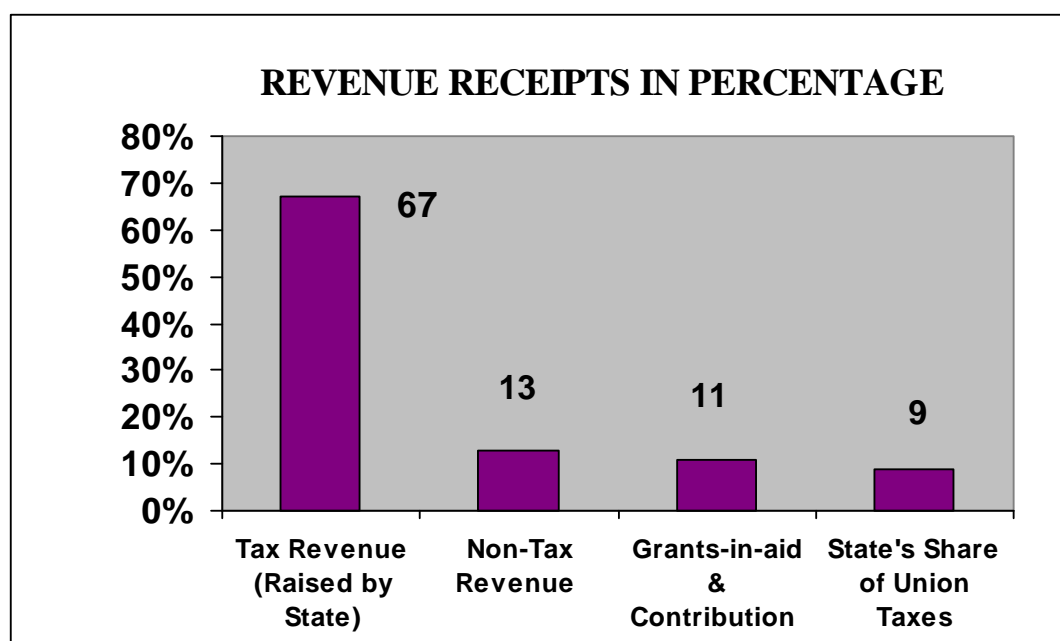
## CHAPTER 2 - RECEIPTS

### 2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2013-14 were ₹ 46,597 crore.

### 2.2. Revenue Receipts

<b>Tax Revenue</b>	<b>Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.</b>
<b>Non-Tax Revenue</b>	<b>Includes interest receipts, dividends, profits etc.</b>
<b>Grants-in-Aid</b>	<b>Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material &amp; Equipment' received from foreign Governments and channelised through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.</b>





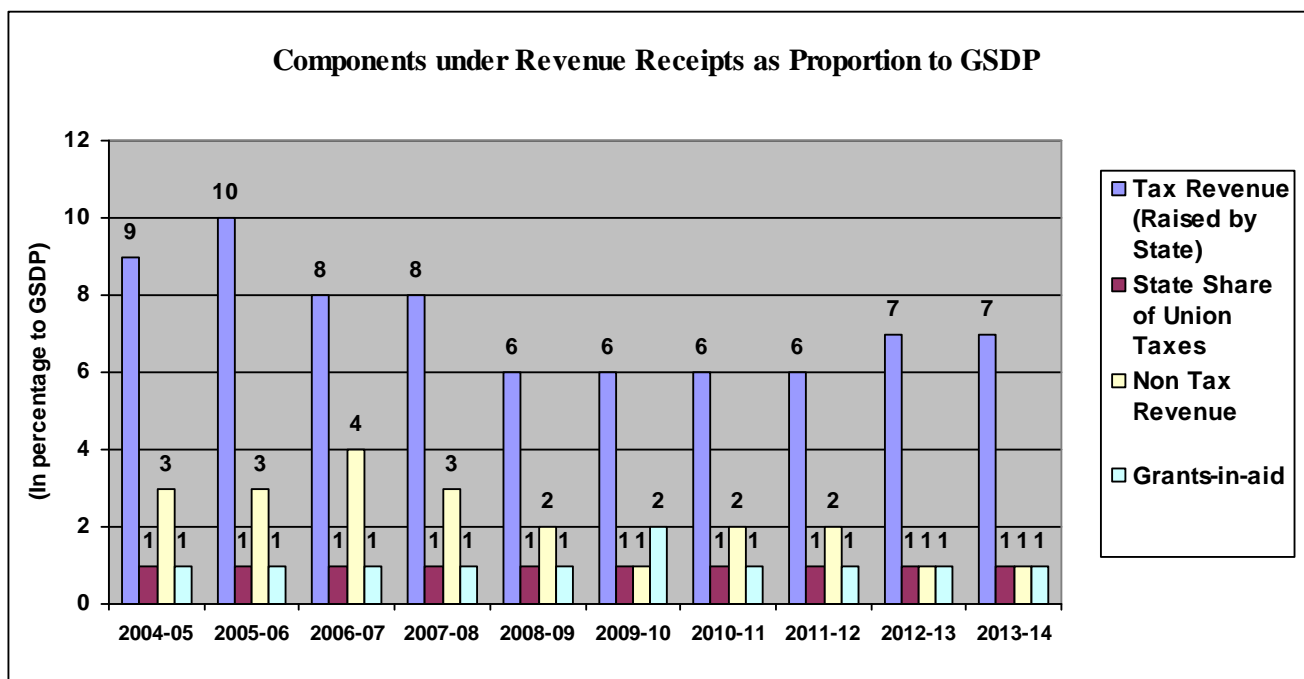
## Revenue Receipt Components (2013-14)

(₹ in crore)	
Components	Actuals
<b>A. Tax Revenue</b>	<b>28,910</b>
Taxes on Income & Expenditure	1,865
Taxes on Property & Capital Transactions	3,218
Taxes on Commodities & Services	23,827
<b>B. Non-Tax Revenue</b>	<b>4,975</b>
Interest Receipts, Dividends and Profits	1,097
General Services	585
Social Services	1,688
Economic Services	1,605
<b>C. Grants-in-aid &amp; Contributions</b>	<b>4,127</b>
<b>Total – Revenue Receipts</b>	<b>38,012</b>

## 2.3. Trend of Receipts

(₹ in crore)										
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Tax Revenues</b> (Raised by the State)	7,441 (9)	9,078 (10)	10,927 (8)	11,618 (8)	11,655 (6)	13,220 (6)	16,790 (6)	20,399 (6)	23,559 (7)	25,567 (7)
<b>State Share of Union Taxes/Duties</b>	619 (1)	1,201 (1)	1,296 (1)	1,634 (1)	1,725 (1)	1,774 (1)	2,302 (1)	2,682 (1)	3,062 (1)	3,343 (1)
<b>Non-Tax Revenues</b>	2,544 (3)	2,459 (3)	4,591 (4)	5,097 (3)	3,238 (2)	2,742 (1)	3,421 (2)	4,722 (2)	4,673 (1)	4,975 (1)
<b>Grants in Aid</b>	545 (1)	1,115 (1)	1,138 (1)	1,402 (1)	1,834 (1)	3,257 (2)	3,051 (1)	2,755 (1)	2,340 (1)	4,127 (1)
<b>Total Revenue Receipts</b>	11,149 (14)	13,853 (15)	17,952 (14)	19,751 (13)	18,452 (10)	20,993 (10)	25,564 (10)	30,558 (10)	33,634 (10)	38,012 (10)
<b>GSDP</b>	80,665	93,441	1,30,141	1,54,283	1,82,914	2,16,287	2,57,793	3,09,326	3,53,440	3,83,911

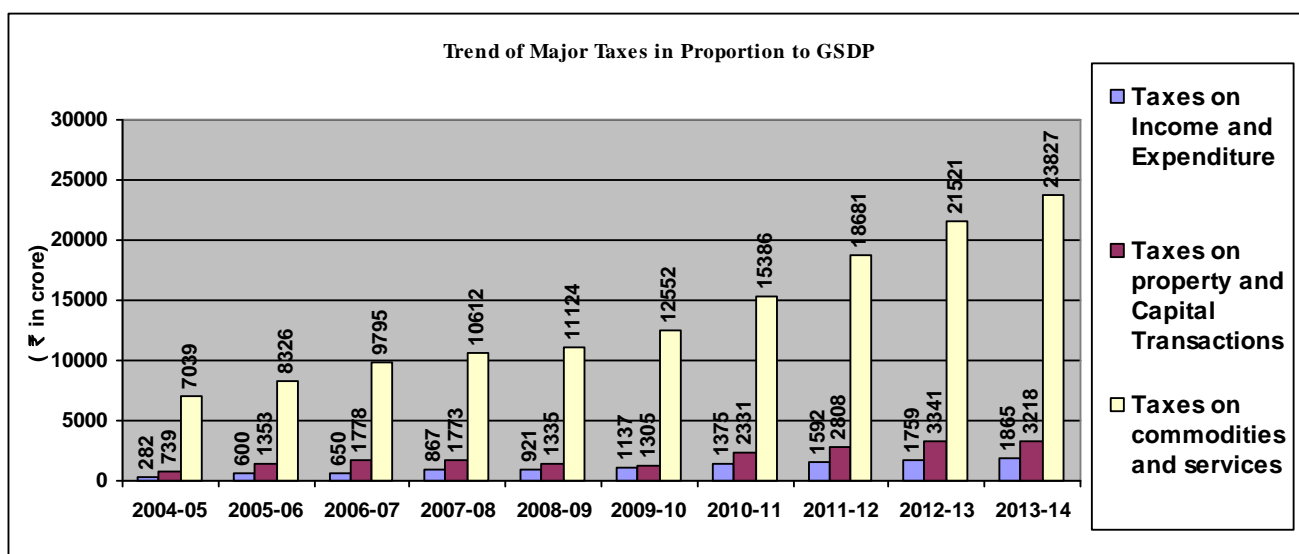
Note: Figures in parentheses represent percentage to GSDP. GSDP Figures for 2013-14 at current prices, as published by Ministry of Statistics & Programme Implementation, in August 2014.



## Sector-wise Tax Revenue

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>a. Taxes on Income and Expenditure</b>	282	600	650	867	921	1,137	1,375	1,592	1,759	1,865
<b>b. Taxes on Property and Capital Transactions</b>	739	1,353	1,778	1,773	1,335	1,305	2,331	2,808	3,341	3,218
<b>c. Taxes on Commodities and Services</b>	7,039	8,326	9,795	10,612	11,124	12,552	15,386	18,681	21,521	23,827
<b>Total Tax Revenues</b>	<b>8,060</b>	<b>10,279</b>	<b>12,223</b>	<b>13,252</b>	<b>13,380</b>	<b>14,994</b>	<b>19,092</b>	<b>23,081</b>	<b>26,621</b>	<b>28,910</b>



## 2.4 Performance of State's own Tax Revenue collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
				Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2004-05	8,060	619	7,441	9
2005-06	10,279	1,201	9,078	10
2006-07	12,223	1,296	10,927	8
2007-08	13,252	1,634	11,618	8
2008-09	13,380	1,725	11,655	6
2009-10	14,994	1,774	13,220	6
2010-11	19,092	2,302	16,790	6
2011-12	23,081	2,682	20,399	6
2012-13	26,621	3,062	23,559	7
2013-14	28,910	3,343	25,567	7

## 2.5 Efficiency in Tax Collection:

### A. Taxes on Property and Capital Transactions

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue collection	739	1,353	1,778	1,773	1,335	1,305	2,331	2,808	3,341	3,218
Expenditure on collection	42	47	65	72	93	117	121	116	131	140
Efficiency in tax collection (percentage)	6	4	4	4	7	9	5	4	4	4

### B. Taxes on Commodities and Services

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue collection	7,039	8,326	9,795	10,612	11,124	12,252	15,386	18,681	21,521	23,827
Expenditure on collection	58	63	67	71	95	114	127	127	139	146
Efficiency in tax collection (percentage)	1	1	1	1	1	1	1	1	1	1

Taxes on commodities and services form a major chunk of tax revenue. Tax collection efficiency is excellent. However, the collection efficiency of taxes on property and capital transactions can be improved.

## 2.6 Trend in State's Share of Union Taxes over the past ten years

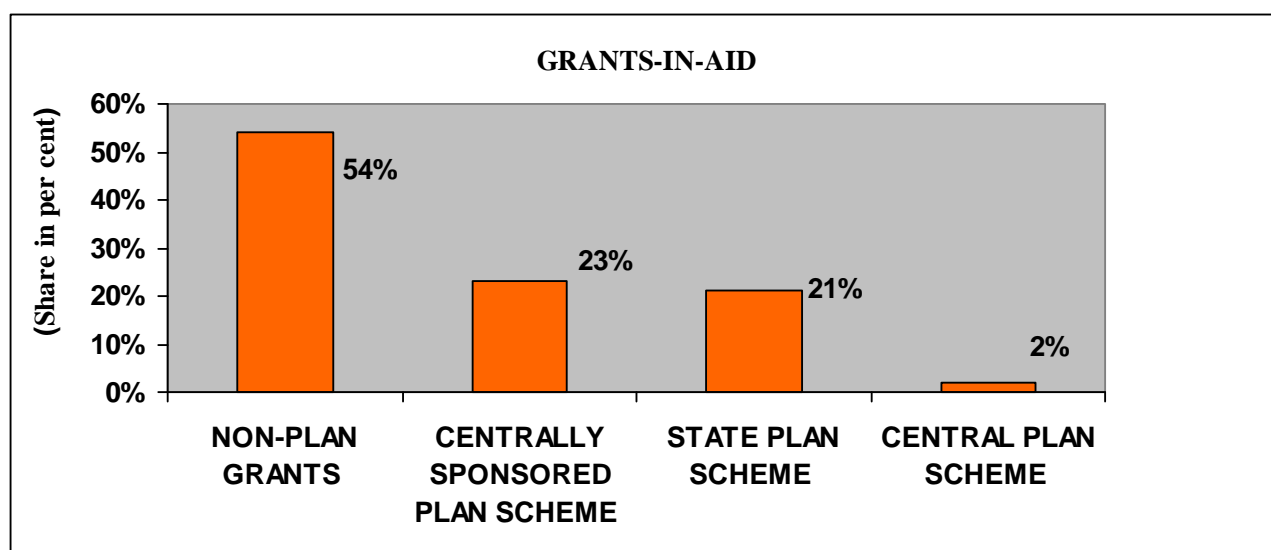
(₹ in crore)

Major Head description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Corporation Tax	200	337	404	518	565	730	900	1,056	1,100	1,125
Taxes on Income other than Corporation Tax	82	263	246	348	355	407	475	536	659	740
Taxes on Wealth	-	1	1	1	1	2	2	4	2	3
Customs	129	218	253	309	330	248	403	465	509	546
Union Excise Duties	174	297	268	295	288	200	293	301	345	385
Service Tax	34	85	124	163	186	187	229	320	447	544
<b>State's Share of Union Taxes</b>	<b>619</b>	<b>1,201</b>	<b>1,296</b>	<b>1,634</b>	<b>1,725</b>	<b>1,774</b>	<b>2,302</b>	<b>2,682</b>	<b>3,062</b>	<b>3,343</b>
<b>Total Tax Revenue</b>	<b>8,060</b>	<b>10,279</b>	<b>12,223</b>	<b>13,252</b>	<b>13,380</b>	<b>14,994</b>	<b>19,092</b>	<b>23,081</b>	<b>26,621</b>	<b>28,910</b>
<b>Percentage of Union Taxes to Total Tax Revenue</b>	<b>8</b>	<b>12</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

Government of Haryana received 8 per cent to 13 per cent share of total Tax Revenue from the net proceeds of all shareable Union taxes during the period 2004-05 to 2013-14.

## 2.7 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2013-14 under Grants-in-aid were ₹ 4,127 crore as shown below:



The share of non-plan grants in total grants-in-aid increased from 36 *per cent* during 2012-13 to 54 *per cent* in 2013-14, while the share of grants for plan schemes decreased from 64 *per cent* in 2012-13 to 46 *per cent* in 2013-14.

## 2.8 Public Debt

### Trend of Public Debt [net increase(+)/decrease(-)]over the past 10 years

(₹ in crore)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Internal Debt</b>	2,872	2,311	988	48	2,644	5,743	5,688	6,857	9,338	9,463
<b>Central Govt. Loans</b>	(-) 1,412	(-) 70	(-) 90	(-) 45	(-) 48	(-) 34	184	(-)127	(-)76	173
<b>Total Public Debt Increase/Decrease</b>	1,460	2,241	898	3	2,596	5,709	5,872	6,730	9,262	9,636

Note: Negative figures indicate that repayment is in excess of receipts.

In 2013-14, seventeen loans totalling ₹ 11,446 crore at interest rates varying from 7.59 *per cent* to 9.89 *per cent* and redeemable in the years 2023-2024 were raised at par.

Against the total internal debt of ₹ 17,371 crore (including ways and means advance of ₹ 109 crore) of the State Government in 2013-14 plus the central loan component of ₹ 342 crore received during this period, capital expenditure was only ₹ 3,935 crore (22 *per cent*), indicating that the rest of the public debt was used for non-developmental purposes.

## CHAPTER 3 - EXPENDITURE

### 3.1. Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organisation. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	<b>Includes Justice, Police, Jail, PWD, Pension etc.</b>
<b>Social Services</b>	<b>Includes Education, Health &amp; Family Welfare, Water Supply, and Welfare of SC-ST etc.</b>
<b>Economic Services</b>	<b>Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, and Transport etc.</b>

### 3.2. Revenue Expenditure

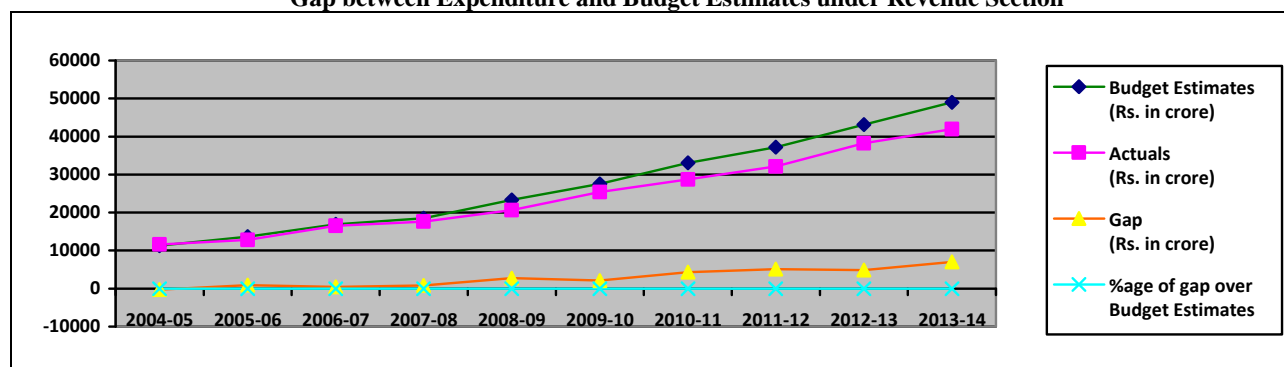
The shortfall of expenditure against Budget Estimates under Revenue Section during the past ten years is given below:

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Budget Estimates</b>	11,340	13,696	16,929	18,521	23,364	27,519	33,062	37,234	43,098	48,999
<b>Actuals</b>	11,583	12,800	16,494	17,641	20,635	25,435	28,713	32,116	38,206	41,968
<b>Gap</b>	(-)243	896	435	880	2,729	2,084	4,349	5,118	4,892	7,031
<b>Percentage of gap over BE</b>	2	7	3	5	12	8	13	14	11	14

(Source: Appropriation Accounts of respective years)

**Gap between Expenditure and Budget Estimates under Revenue Section**



Revenue Expenditure in Appropriation account of ₹ 41,968 crore for 2013-14 fell short of budget estimates by ₹ 7,031 crore.

Compounding the shortfall (by 13 *per cent*) of revenue receipts against budget estimates, the State Government faced with the problem of generating revenue surplus in terms of the FRBM Act. Nearly 51 *per cent* of total revenue expenditure was committed to Non-Plan expenditure on salaries, pensions etc.

### 3.2.1 Sectoral Distribution of Revenue Expenditure (2013–14)

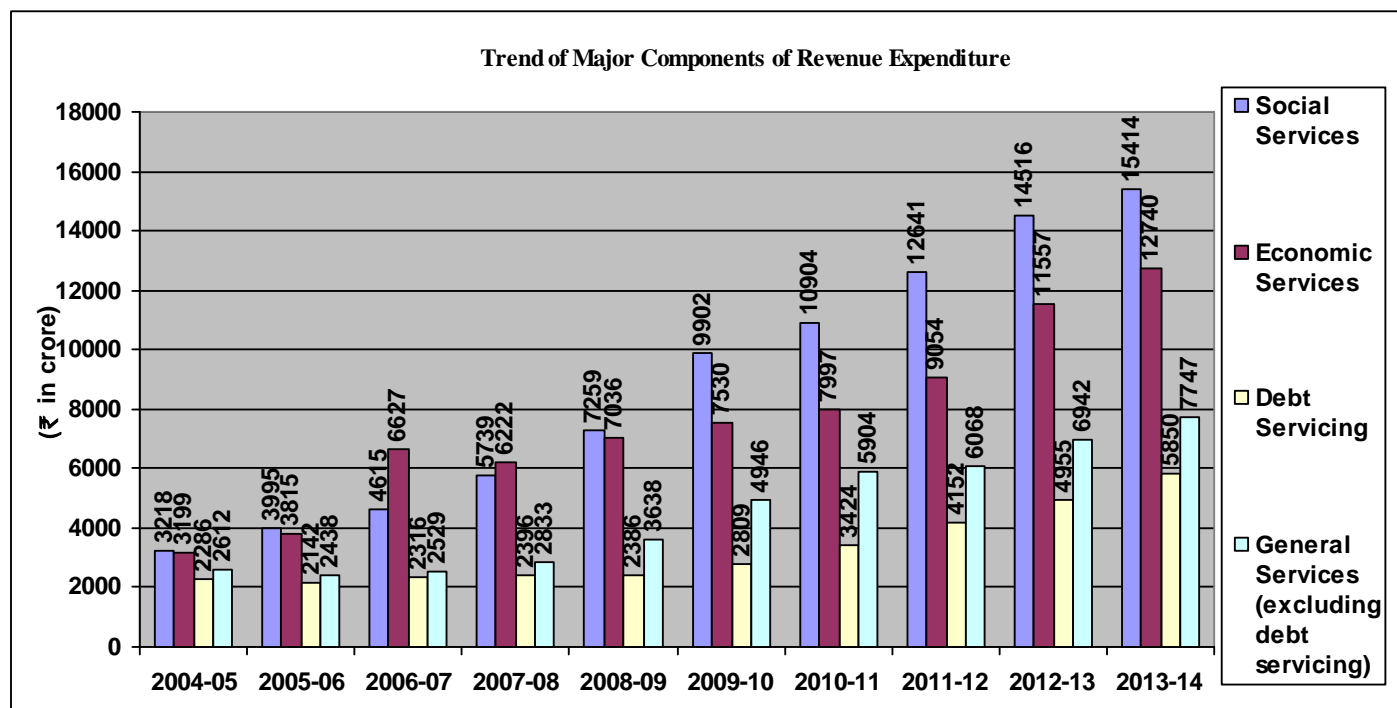
(₹ in crore)

Components	Amount	Percentage
A. Fiscal Services	287	1
(i) Collection of Taxes on Property and Capital transactions	140	..
(ii) Collection of Taxes on Commodities and Services	146	..
(iii) Other Fiscal Services	1	..
B. Organs of State	561	1
C. Interest Payments and Servicing of Debt	5,850	14
D. Administrative Services	2,729	7
E. Pensions and Miscellaneous General Services	4,170	10
F. Social Services	15,414	37
G. Economic Services	12,740	30
H. Grants-in-aid and Contributions	136	..
<b>Total Expenditure (Revenue Account)</b>	<b>41,887</b>	<b>100</b>

### 3.2.2 Major components of Revenue Expenditure (2005 – 2014)

(₹ in crore)

Service	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Social Services	3,218	3,995	4,615	5,739	7,259	9,902	10,904	12,641	14,516	15,414
Economic Services	3,199	3,815	6,627	6,222	7,036	7,530	7,997	9,054	11,557	12,740
Debt Servicing	2,286	2,142	2,316	2,396	2,386	2,809	3,424	4,152	4,955	5,850
General Services (excluding expenditure on debt servicing)	2,612	2,438	2,529	2,833	3,638	4,946	5,904	6,068	6,942	7,747



### 3.3. Capital Expenditure

Capital disbursements for 2013-14 at 1 per cent of GSDP were less than Budget Estimates by ₹ 2,140 crore.

#### 3.3.1. Sectoral Distribution of Capital Expenditure

During 2013-14, the Government spent ₹ 689 crore on various Projects ( ₹ 169 crore on Major Irrigation, and ₹ 520 crore on Medium Irrigation) and invested ₹ 149 crore in various Corporations/Companies/Societies.

(₹ in crore)

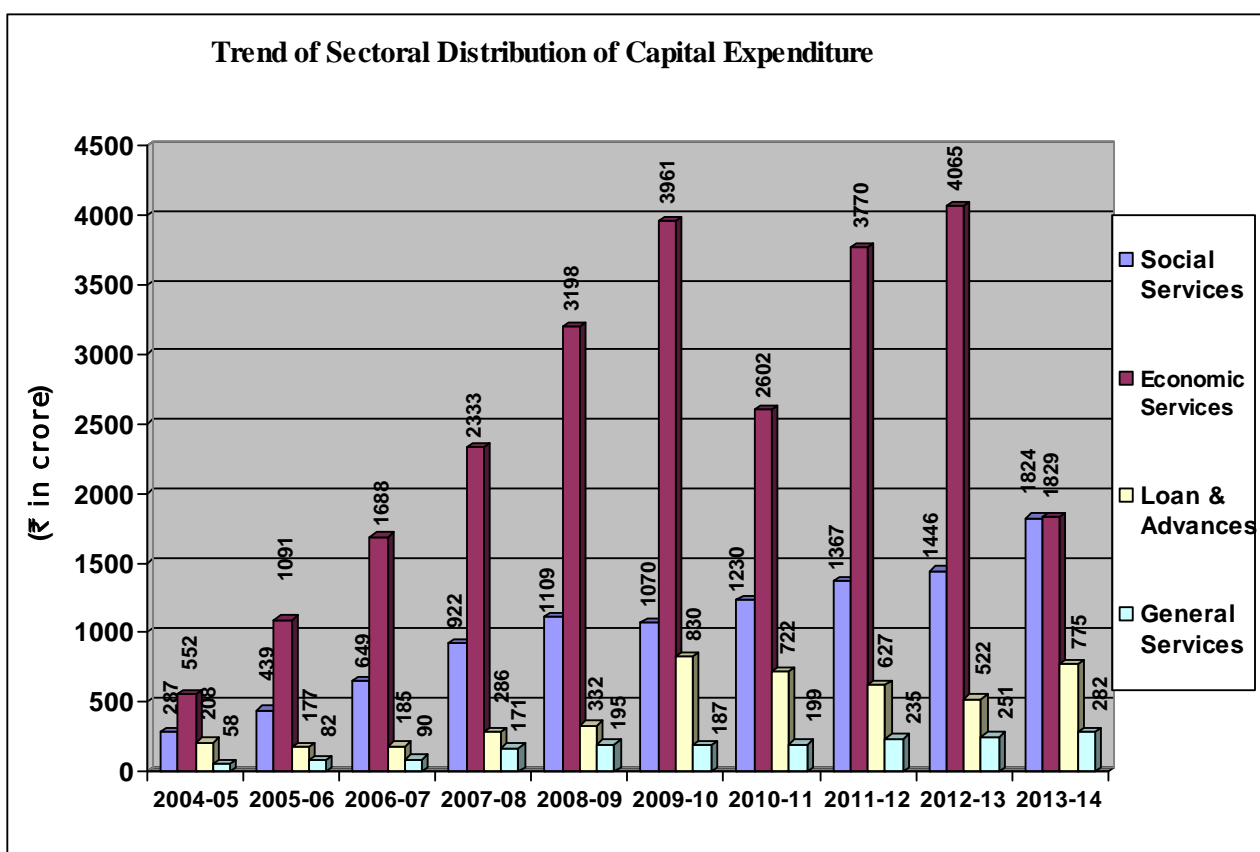
Sl. No	Sector	Amount	Percentage
1.	General Services-Police, Land Revenue etc.	282	6
2.	Social Services-Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.,	1,824	39
3.	Economic Services-Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.,	1,829	39
4.	Loans and Advances Disbursed	775	16
<b>Total</b>		<b>4,710</b>	<b>100</b>



## 3.3.2 Sectoral distribution of capital expenditure over the past 10 years

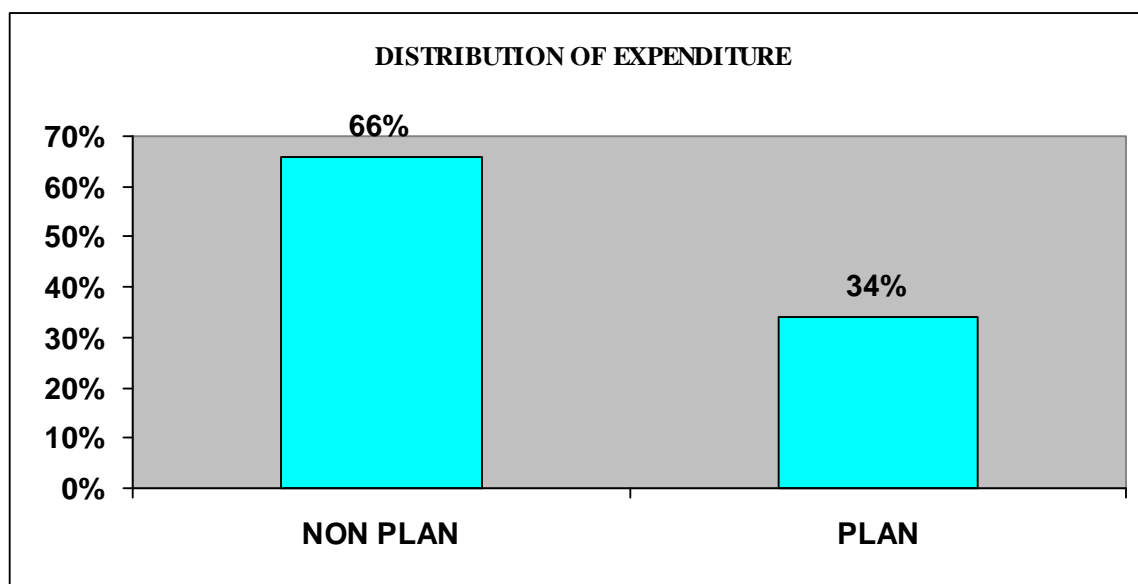
(₹ in crore)

Sector	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Services	58	82	90	171	195	187	199	235	251	282
Social Services	287	439	649	922	1,109	1,070	1,230	1,367	1,446	1,824
Economic Services	552	1,091	1,688	2,333	3,198	3,961	2,602	3,770	4,065	1,829
Loans and Advances	208	177	185	286	332	830	722	627	522	775
<b>Total</b>	<b>1,105</b>	<b>1,789</b>	<b>2,612</b>	<b>3,712</b>	<b>4,834</b>	<b>6,048</b>	<b>4,753</b>	<b>5,999</b>	<b>6,284</b>	<b>4,710</b>



## CHAPTER 4 - PLAN AND NON-PLAN EXPENDITURE

### 4.1 Distribution of Expenditure (2013-14)



### 4.2 Plan Expenditure

During 2013-14, Plan Expenditure, representing 34 per cent of total disbursements, was ₹ 15,712 crore (₹ 13,738 crore under State Plan, ₹ 1,481 crore under Centrally Sponsored Plan Schemes and ₹ 493 crore under Loans and Advances).

#### 4.2.1 Trend of Plan Expenditure

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Total Expenditure</b>	12,512	14,429	18,974	21,238	25,369	31,305	33,063	38,014	44,356	46,597
<b>Plan Expenditure</b>	2,705	3,707	4,975	6,612	7,928	10,534	10,634	12,510	13,931	15,712
<b>Percentage of Plan Expenditure to Total Expenditure</b>	22	26	26	31	31	34	32	33	31	34
<b>Percentage of Plan Expenditure to GSDP</b>	3	4	4	4	4	5	4	4	4	4

## 4.2 Plan Expenditure under Capital Account

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Total Capital Expenditure</b>	1,105	1,789	2,612	3,711	4,834	6,048	4,753	5,999	6,284	4,710
<b>Capital Expenditure (Plan)</b>	1,105	1,692	2,521	3,436	4,010	4,819	4,383	4,718	4,475	5,560
<b>Percentage of Capital Expenditure (Plan) to Total Capital Expenditure</b>	100	95	97	93	83	80	92	79	71	118

## 4.3 Non-Plan Expenditure

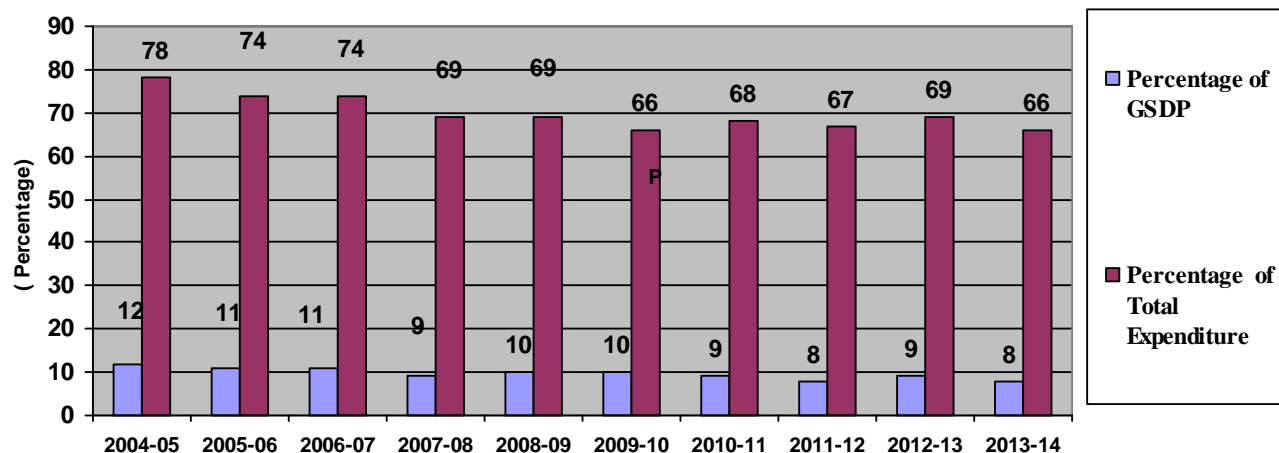
Non-Plan Expenditure during 2013-14, representing 66 per cent of total disbursements, was ₹ 30,885 crore (₹ 31,735 crore under Revenue and (-) ₹ 850 crore under Capital).

### 4.3.1 Trend of Non-Plan Expenditure

(₹ in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Total Expenditure</b>	12,512	14,429	18,974	21,238	25,369	31,305	33,063	38,014	44,356	46,597
<b>Non-Plan Expenditure</b>	9,807	10,722	13,999	14,626	17,441	20,771	22,429	25,504	30,425	30,885
<b>Percentage of Non-Plan Expenditure to Total Expenditure</b>	78	74	74	69	69	66	68	67	69	66
<b>Percentage of Non-Plan Expenditure to GSDP</b>	12	11	11	9	10	10	9	8	9	8

### Non Plan expenditure as proportion of total expenditure and GSDP



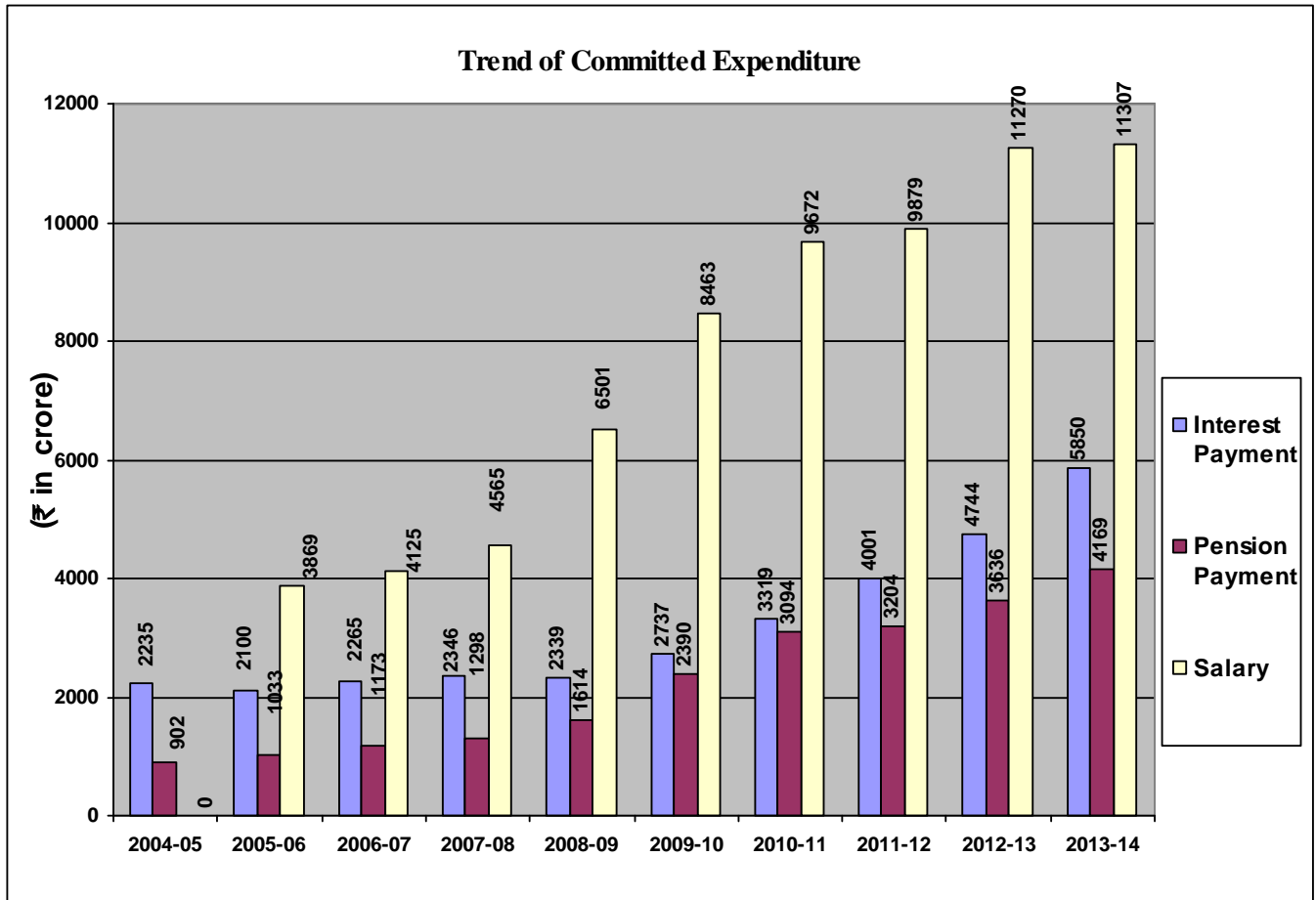
#### 4.4 Committed Expenditure

(₹ in crore)

Component	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Committed expenditure*	3,137	7,002	7,563	8,209	10,454	13,590	16,085	17,084	19,650	21,326
Revenue Expenditure	11,407	12,640	16,362	17,527	20,535	25,257	28,310	32,015	38,072	41,887
Percentage of committed expenditure to Revenue Receipts(as detailed in Chapter-2)	28	51	42	42	57	65	63	56	58	56
Percentage of committed expenditure to Revenue expenditure	28	55	46	47	51	54	57	53	52	51

\* Includes Interest Payments, Pension Payment and Salary (Revenue Expenditure only). However, the figures of Salary not included during 2004-05.

The steep upward trend on committed expenditure leaves the Government with lesser flexibility for developmental spending.



**CHAPTER 5 - APPROPRIATION ACCOUNTS****5.1. Summary of Appropriation Accounts for 2013-14**

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-) Excesses (+)
1	<b>Revenue</b>						
	Voted	39,590	2,313	(-) 5,646	36,257	36,022	(-)235
	Charged	7,086	10	(-) 721	6,375	5,946	(-) 429
2	<b>Capital</b>						
	Voted	14,165	696	(-) 4,854	10,007	10,368	361
	Charged	63	--	(-) 8	55	62	7
3	<b>Public Debt</b>						
	Charged	13,105	--	(-) 3,046	10,059	8,077	(-) 1,982
4	<b>Loans and Advances</b>						
	Voted	1,084	6	(-) 150	940	776	(-) 164
	<b>Total</b>						
	Voted	<b>54,839</b>	<b>3,015</b>	<b>(-) 10,650</b>	<b>47,204</b>	<b>47,166</b>	<b>(-) 38</b>
	Charged	<b>20,254</b>	<b>10</b>	<b>(-) 3,775</b>	<b>16,489</b>	<b>14,085</b>	<b>(-) 2,404</b>

**5.2 Unnecessary Supplementary Grants**

The details of supplementary grants having proved unnecessary, during the year 2013-14 is given below:

(₹ in crore)

Sl. No.	Number and Name of Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
<b>Revenue (Voted)</b>					
1.	4- Revenue	859	655	204	122
2.	5- Excise & Taxation	138	132	6	5
3.	7- Planning and Statistics	547	266	281	0.35
4.	8- Building and Roads	1,122	1,061	61	0.07
5.	11- Sports and Youth Welfare	174	124	50	7
6.	13- Health	1,936	1,702	234	46
7.	14- Urban Development	189	74	115	3
8.	15- Local Government	2,074	1,554	520	70
9.	19- Welfare of SCs, STs and Other B.Cs.	420	322	98	43
10.	21- Women and Child Development	696	561	135	23
11.	25- Industries	112	76	36	1
12.	27- Agriculture	1,072	832	240	17
13.	30- Forest and Wild Life	265	259	6	2
14.	31- Ecology and Environment	5.32	4.96	0.36	0.24
15.	32- Rural and Community Development	2,171	1,854	317	28
16.	42- Administration of Justice	322	308	14	9
<b>Capital (Voted)</b>					
1.	21- Women and Child Development	189	2	187	7
2.	35- Tourism	24	20	4	1
3.	45- Loans and Advances by State Government	1,084	776	308	6

Out of total 46 Grants, 26 Grants are 'Voted', 01 'Charged' and the remaining 19 Grants are having both 'Voted' and 'Charged'.

### 5.3 Trend of Savings/ Excess during the past ten years

(₹ in crore)

Year	Savings (-) / Excess(+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2004-05	(-) 548	(-) 237	(-) 2,006	(-) 60	(-) 2,851
2005-06	(-) 896	213	(-) 475	(-) 41	(-) 1,199
2006-07	(-) 434	85	(-) 684	(-) 7	(-) 1,040
2007-08	(-) 880	71	(-) 1,375	(-) 12	(-) 2,196
2008-09	(-) 2,729	245	(-) 1,097	(-) 137	(-) 3,718
2009-10	(-) 2,084	(-) 537	(-) 2,032	(-) 654	(-) 5,307
2010-11	(-) 4,349	(-) 1,304	(-) 3,226	(-) 881	(-) 9,760
2011-12	(-) 5,118	(-) 856	(-) 2,944	(-) 533	(-) 9,451
2012-13	(-) 4,892	(-) 1,474	(-) 4,251	(-) 366	(-) 10,983
2013-14	(-) 7,031	(-) 4,495	(-) 5,027	(-) 314	(-) 16,867

### 5.4 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/ programmes. Some grants with persistent and significant savings are as under:

(In Percentage)

Grant Name	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Animal Husbandry	13	13	11	2	3	10	7	8	13	17
Irrigation	-	4	3	5	10	9	26	30	27	25

## CHAPTER 6 - ASSETS AND LIABILITIES

### 6.1. Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

#### 6.1.1 Investments and Returns

Total investments as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 7,379 crore at the end of 2013-14. Dividends received during the year was ₹ 6.49 crore (0.09 per cent of investment). During 2013-14, investments increased by ₹ 139 crore, while dividend income decreased by ₹ 0.56 crore.

Cash Balance with RBI which stood at ₹ 165 crore on 31 March 2013 has decreased to (-) ₹ 652 crore as on 31 March, 2014.

#### 6.1.2 Cash Balance and Investment of Cash Balances

Component	(₹ in crore)		
	As on 31 March 2014	As on 31 March 2013	Net increase (+)/ decrease (-)
Cash Balances	(-) 652	165	(-) 817
Investments from cash balance ( GOI Treasury Bills)	3,774	92	3,682
Investment from earmarked fund balances	2,886	2,437	449
(a) Sinking Fund	1,060	975	85
(b) Guarantee Redemption Fund	88	81	7
(c) Other Funds	1,738	1,381	357
Interest realised	113	36	77



## 6.2. Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature.

Details of the Public Debt and total liabilities of the State Government are as under:

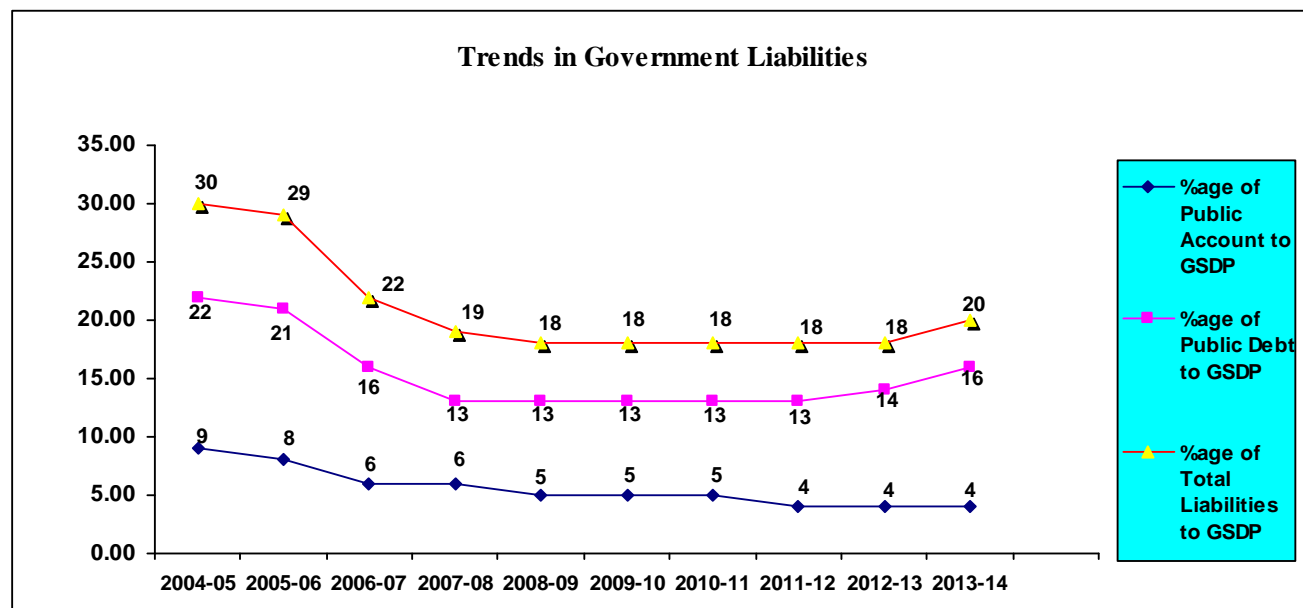
(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account (*)	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2004-05	17,347	22	6,908	9	24,255	30
2005-06	19,588	21	7,435	8	27,023	29
2006-07	20,487	16	8,129	6	28,616	22
2007-08	20,489	13	8,628	6	29,117	19
2008-09	23,085	13	9,193	5	32,278	18
2009-10	28,795	13	10,542	5	39,337	18
2010-11	34,666	13	11,616	5	46,282	18
2011-12	41,396	13	13,144	4	54,540	18
2012-13	50,658	14	14,160	4	64,818	18
2013-14	60,294	16	15,969	4	76,263	20

(\*) Excludes Suspense and Remittance balances.

Note: Figures are progressive balances to end of the year.

There is a net increase of ₹ 11,445 crore (18 per cent) in Public Debt and Other liabilities as compared to 2012-13.



### 6.3 Guarantees

The position of guarantees given by the State Government in case of default in the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Cooperative Societies, etc., for whom the guarantee was extended is given below:

(₹ in crore)

Year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the close of year	
		Principal	Interest
2004-05	6,742	4,209	39
2005-06	8,448	5,627	17
2006-07	12,694	5,074	1
2007-08	6,341	4,401	..
2008-09	5,188	4,575	..
2009-10	4,757	4,536	..
2010-11	5,515	4,527	..
2011-12	10,690	5608	..
2012-13	31,958	20,733	..
2013-14	38,376	27,306	..

Against the requirement of guarantee fee of ₹ 546 crore (2 per cent of outstanding loans guaranteed, i.e. ₹ 27,306 crore as on 31 March 2014), the State Government received ₹ 248 crore during 2013-14.

## CHAPTER 7 - OTHER ITEMS

### 7.1. Loans and advances given by the State Government

Total Loans and Advances given by the State Government at the end of 2013-14 were ₹ 4,002 crore. Of this, Loans and Advances to Government Corporations/ Companies, non-Government Institutes and Local Bodies amounted to ₹ 3,262 crore.

### 7.2. Financial assistance to local bodies and others

During the past ten years, Grants-in-aid to local bodies etc., increased from ₹ 518 crore in 2004-05 to ₹ 5,612 crore in 2013-14. Grants to Zilla Parishads, Panchayat Samitis and Municipalities (₹ 1,175 crore) represented 21 per cent of total grants given during the year.

Details of Grants in Aid for the past 10 years are as under:

(₹ in crore)					
Year	Zilla Parishads	Municipalities	Panchayat Samithis	Others	Total
2004-05				518	518
2005-06				842	842
2006-07	--	--	--	922	922
2007-08	--	--	--	1,572	1,572
2008-09	--	--	--	2,053	2,053
2009-10	626	306	--	1,724	2,656
2010-11	687	288	--	1,979	2,954
2011-12	797	924	--	2,593	4,314
2012-13	962	1,125	--	2,893	4,980
2013-14	38	1,137	--	4,437	5,612

### 7.3 Reconciliation of Receipts and Expenditure

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure recorded in their books every month with the figures accounted for by the Accountant General (A&E). Such reconciliation has been completed for total receipts under Consolidated Fund and for 99.98 per cent of the total expenditure under the Consolidated Fund.

### 7.4 Utilization Certificates Awaited

Rule 8.14 of the Punjab Financial Rules, Volume-I (as applicable to Haryana State) prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification, should be forwarded to the Accountant General (A&E), within the stipulated period. UCs outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that

extent cannot be treated as final. The status of outstanding UCs as per the records of the Accountant General (A&E) is given below:

(₹ in crore)		
Year	Number of UCs awaited	Amount
Upto 2011-12	75	242
2012-13	391	740
2013-14	923	2,709
<b>Total</b>	<b>1,389</b>	<b>3,691</b>

A significant portion of wanting UCs pertains to the departments of Rural Development, Panchayati Raj, Rural Employment and General Education.

### 7.5 Unadjusted Abstract Contingent Bills (AC Bills)

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads. Subsequently the DDOs are required to submit Detailed Contingent (DC) bills to the Accountant General, along with supporting documents, within a month. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts. As on 31 March 2014, 01 AC bill amounting to ₹ 2 crore, drawn by the Jails Department for purchase of jammers in January 2013, is pending adjustment.

### 7.6 Personal Deposit Accounts

The State Government is authorized to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund. Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Heads without any actual cash flow. PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. The Government of Haryana, however, did not follow this procedure. The status of PD accounts during 2013-14 is as under:

Particulars	No. of PD Accounts	Amount (₹ in crore)
As on 1.4.2013	245	234
Opened during the year	21	44
Closed during the year	24	41
As on 31.3.2014	242*	237

\*Out of 242 Personal Deposit accounts, 67 are operative and 175 have been inoperative for more than three years.

## 7.7 Adverse Balances

The position of adverse balances in the accounts, as on 31 March 2014 is given below:

Sl. No.	Head of Account	Adverse Balance (₹ in crore)
1.	8342-Other Deposits, 117-Defined Contribution Pension Scheme for Government Employees	60.59
2.	8443-Civil Deposits, 121-Deposits in connection with Elections	0.45
3.	8671-Departmental Balances, 101-Civil	1.44

## 7.8 Rendition of accounts by Accounts Rendering Units

The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by the 22 District Treasuries, 113 Public Works Divisions, 88 Irrigation Divisions, 58 Forest Divisions, and Advices of the Reserve Bank of India. The rendition of accounts by the accounts rendering units is satisfactory and no accounts have been excluded at the end of the year.

## 7.9 Commitments on account of incomplete Public Works

There were 110 incomplete Public Works Contracts, each involving ₹ 5 crore and above as on 31 March 2014.

## 7.10 Status of Reserve Funds

There were 11 Reserve Funds earmarked for specific purposes, out of which, 8 funds were active and 3 funds which have been inactive for between 3 to 30 years. Details of some major Reserve Funds are given below:

### 7.10.1 Consolidated Sinking Fund

The State Government of Haryana constituted in 2002 the Consolidated Sinking Fund for redemption of Open Market Loans. As per guidelines, the Government is required to contribute to the Fund, 1 to 3 *per cent* of the outstanding open market loans as at the end of the previous year. Despite budget provision of ₹ 297 crore (one *per cent* of the outstanding open market loans as at the end of the previous year) for 2013-14, no amount has been transferred to the Fund. Consequently, the Revenue Deficit has been understated to this extent. The balance in the Consolidated Sinking Fund as on 31 March 2014 was ₹1,062 crore out of which, ₹1,060 crore has been invested.

The State Government has not amended its Consolidated Sinking Fund Scheme to base its contribution to 0.5 *per cent* of outstanding liabilities at the end of the previous year as per the recommendations of Twelfth Finance Commission and guidelines of Reserve Bank of India. Had this been done, the annual contribution for 2013-14 would have been ₹324 crore (outstanding liabilities as on 31 March 2013 is ₹64,818 crore).

### **7.10.2 Guarantee Redemption Fund**

Government of Haryana constituted the Guarantee Redemption Fund in 2003 for meeting obligations arising out of the guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the constitution of the Fund, the State Government is required to transfer to the Fund, the guarantee fee collected, along with annual or periodic contributions as ascertained by the Government. The Fund is administered by the Reserve Bank of India. During the year, despite budgetary provision of ₹ 405 crore, no contribution to the Fund was actually made by the State Government, resulting in understatement of Revenue Deficit to this extent.

### **7.10.3 State Disaster Response Fund**

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission. In terms of the guidelines of the Fund, the Centre, and the States, are required to contribute to the Fund in the proportion of 75:25. Under the procedure, these contributions are to be transferred to the Public Account under Major Head 8121 by operating the Expenditure Major Head 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra debit to the Expenditure Major Head 2245. Balances in the Fund are to be invested on the recommendations of a State Executive Committee (SEC) constituted for the purpose.

During 2013-14, the Central Government released ₹235 crore on account of SDRF. This comprised of arrears of Central share for 2011-12 and 2012-13 (₹76 crore and ₹159 crore respectively). In addition, Government of India released ₹ 5 crore towards capacity building for 2012-13. The Central share for 2013-14 was yet to be released. An amount of ₹276 crore (Central share ₹235 crore, State Share ₹41 crore) was transferred to a savings bank account operated by the Deputy Secretary, Emergency Relief, Haryana, who has been designated the Administrator of the SDRF by debiting Major Head 2245-05-101, with credit to Major Head 8675 RBD. The operation of a savings account by departmental officers is not countenanced by the rules. The State Revenue and Disaster Management Department reported that, an amount of ₹104 crore has been spent on natural calamities directly from the savings bank account. However, since the expenditure was not routed through the treasury as required, the Accountant General (A&E) cannot confirm the veracity of the departmental assertions. Further, the Administrator reported that an amount of ₹81 crore has been received as accrued interest in the savings bank account/ Fixed Deposit Receipts. Though the Accountant General (A&E), on the basis of this assertion, has carried out necessary book adjustments under Major Head 8121-122-State Disaster Response Fund, here also the Accountant General (A&E) is not in a position to confirm the veracity of the transactions. Consequently, the veracity of the corresponding figures appearing in Statements 1, 2, 17, 18 and 19 in the Finance Accounts cannot also be confirmed.

## 7.11 Disclosures under the Haryana Fiscal Responsibility and Budget Management Act and Rules there under

Sl. No.	Targets	Achievements as per the Accounts.
1.	Progressively reduce Revenue Deficit from the Financial year 2005-06 so as to bring it down to zero by financial year 2011-12 and maintain the same till 2014-15.	As per the Accounts, the Government of Haryana had a Revenue Deficit of ₹ 4,438 crore in 2012-13 and ₹ 3,875 crore in 2013-14. The accounts of Government of Haryana continued to show Revenue Deficit from 2011-12 onwards.
2.	Reduce Fiscal Deficit to 3.5 <i>per cent</i> of estimates of GSDP by the end of March 2009 and 3 <i>per cent</i> of GSDP from the year 2010-11 and maintain the same till 2014-15.	As per the Accounts, the Government of Haryana maintained Fiscal Deficit (₹ 10,362 crore) of 2.93 <i>per cent</i> of GSDP during 2012-13 and (₹ 8,313 crore) 2.17 <i>per cent</i> of GSDP* during 2013-14.
3.	Debt stock not exceeding 22.8 <i>per cent</i> of GSDP during 2013-14.	The total outstanding debt of the State Government (₹ 60,294 crore) was 15.71 <i>per cent</i> of GSDP* for the year 2013-14.

\* GSDP at current prices = ₹ 3,83,911 crore as published by Ministry of Statistics and Programme Implementation in August 2014.

## 7.12 New Pension Scheme

State Government employees recruited on or after 1 January 2006 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution, over the years, has not been estimated. There was an already existing adverse balance of ₹23 crore as on 1 April 2013 under the Public Account Major Head '8342-117 Defined Contribution Pension scheme' arising out the Treasury Officers' transferring amounts in excess of balances from the Public Account to NSDL/ Trustee Bank and failing to reconcile their figures with that of the Accountant General (A&E). The matter remained unresolved despite persistent correspondence by the Accountant General (A&E) with the concerned Treasury Officers, the Director of Treasuries and Accounts (DTA) and the Finance Department, and its being flagged in the Entry and Exit Conferences with the Additional Chief Secretary (Finance). The situation worsened during 2013-14, when, against ₹383 crore (employees' contribution of ₹ 240 crore and Government contribution of ₹143 crore) deposited to the Public Account, Treasury Officers transferred ₹421 crore to NSDL/Trustee Bank during the year. The adverse balance now (as on 31 March 2014) stands at ₹61 crore and remains unresolved despite the Accountant General (A&E) continuing their efforts with the State Government. Unrealised, unmatched and un-transferred amounts, if any, with accrued interest, will also impact the extent of Government liabilities under the Scheme.

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