



सत्यमेव जयते

**Finance Accounts (Volume 1)
2013-14**



Government of Haryana

Finance Accounts (Volume 1)

2013-14

Government of Haryana

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Certificate of the Comptroller and Auditor General of India

This compilation, containing the Finance Accounts of the Government of Haryana for the year ending 31 March 2014, presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume 1 contains the consolidated position of the state of finances and Volume 2 depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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

(v)

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Haryana for the year 2013-14.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Haryana being presented separately for the year ended 31 March 2014.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date: 27 October 2014

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Haryana present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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

Part I: The 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: The 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 corpus under Contingency Fund of the Government of Haryana for the year 2013-14 is ₹ 200 crore.

Part III: The 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.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2014).

0020 to 1606 Revenue Receipts

2011 to 3606 Revenue Expenditure

4000 Capital Receipts

4046 to 7810 Capital Expenditure (including Loans)

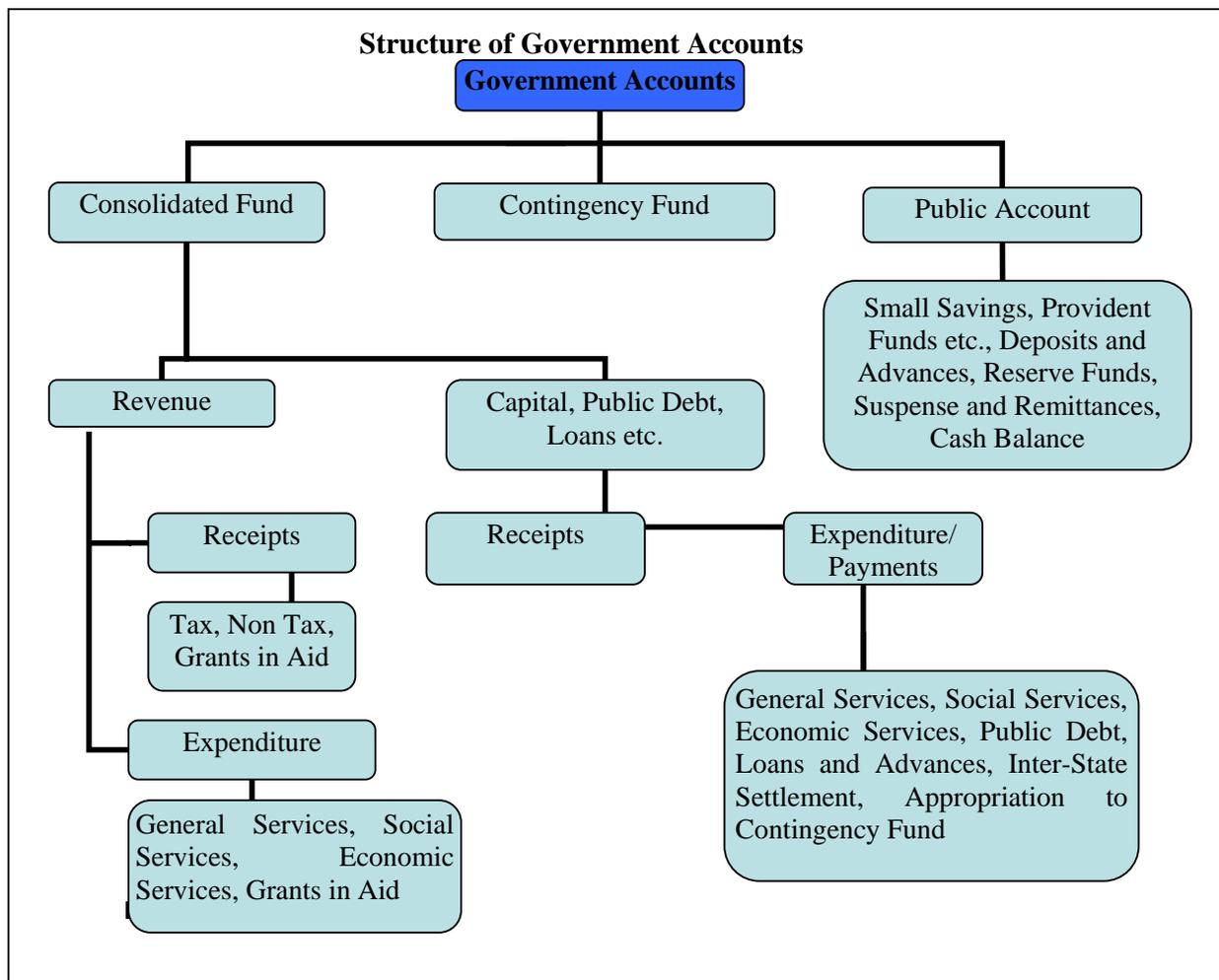
7999 Appropriation to the Contingency Fund

8000 Contingency Fund

8001 to 8999 Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, four 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. Notes to Accounts give additional information in respect of certain accounts balances, which has bearing on the quality of accounts such as non receipt of utilisation certificates from grantees, non-adjustment of Abstract Contingent (AC) Bills, operation of omnibus minor heads etc. Details of the **four** statements in **Volume 1** are given below:

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.

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.

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 11, 15 and 16 in Volume 2 of the Finance Accounts.

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 details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 12 in Volume 2.

Volume 2 of the Finance Accounts contains three parts- six summary statements in Part I, nine detailed statements in Part II and twelve Appendices in Part III.

Part I of Volume 2

5. Statement of Progressive Capital Expenditure. This statement corresponds to the detailed statement 13 in Part II.

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 15 in Part II.

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 16 in Part II

8. 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 IV provides details of the recipient institutions.

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.

10. 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.

Part II of Volume 2

11. 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.

12. 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.

13. Detailed Statement of Capital Expenditure by Minor Heads and Subheads: This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.

14. Detailed Statement of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies.

15. Detailed Statement of Borrowings and Other Liabilities by Minor Heads: This statement, which corresponds to the summary statement 6 in Part I of this volume, contains details 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) details 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.

16. Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary statement 7 in Part I of this volume.

17. Statement on Sources and Application 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 of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

18. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

19. Detailed Statement on Earmarked Balances: This statement depicts details of investments from the Reserve Funds (Public Account).

Part III of Volume 2

Part III contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume 1 or 2. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume 1 with the detailed statements and appendices in Volume 2. (Appendices which do not have a direct link with the Summary Statements are not shown below).

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

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the accounts rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue

receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Accountant General (A&E) carries out periodic adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Appendix I (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest on GPF and GIS is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund and 8011-Insurance and Pension Funds respectively.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets*	Reference (Sr. No.)		As on 31 March 2014	As on 31 March 2013
	Notes to Accounts	Statement		
Cash		18	60,07.18	26,97.11
(i) Cash in Treasuries and Local Remittances			0.54	0.54
(ii) Departmental Balances		18	(-) 1.44	2.17
(iii) Permanent Imprest		18	0.11	0.11
(iv) Investments of Cash		18	37,74.41	92.46
(v) Deposits with Reserve Bank of India	2(v)	18	(-) 6,52.85	1,64.43
(vi) Investments from Earmarked Funds		19	28,86.41	24,37.40
Capital Expenditure		13	4,84,48.90	4,45,24.18
(i) Investments in shares of Companies, Corporations		14	73,78.87	72,40.02
(ii) Other Capital Expenditure		13	4,10,70.03	3,72,84.16
Contingency Fund (unrecouped)			..	..
Loans and Advances	3(iii)	16	40,02.24	34,88.48
Advances with departmental officers		18	0.78	0.78
Suspense and Miscellaneous Balances^[1]	3(v)	18	1,41.14	..
Remittance Balances		18	..	..
Cumulative excess of expenditure over receipts^[2]		17	2,09,06.77	1,70,31.75
Total			7,95,07.01	6,77,42.30

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

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

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

1. STATEMENT OF FINANCIAL POSITION-concl'd.

Liabilities	Reference (Sr. No)		As on	As on
	Notes to Accounts	Statement	31 March 2014	31 March 2013
			(₹ in crore)	
Borrowings (Public Debt)				
(i) Internal Debt		15	5,81,43.15	4,86,80.54
(ii) Loans and Advances from Central Government	3(vii)	15	21,50.81	19,77.73
Non-Plan Loans			48.98	25.28
Loans for State Plan			20,95.50	19,20.42
Loans for Central Plan Schemes			..	8.60
Loans for Centrally Sponsored Plan Schemes			6.33	23.43
Other loans			..	..
Contingency Fund (balance)		18	2,00.00	2,00.00
Liabilities on Public Account		18		
(i) Small Savings, Provident Funds, etc.			1,01,16.63	93,95.64
(ii) Deposits			55,74.98	44,88.54
(iii) Reserve Funds	3(iv)		31,64.21	27,12.91
(iv) Suspense and Miscellaneous Balances		18	..	1,29.46
(v) Remittance Balances	3(v)(b)		1,57.23	1,57.48
Cumulative excess of receipts over expenditure			..	..
Total			7,95,07.01	6,77,42.30

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2013-14	2012-13		2013-14	2012-13
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	3,80,12.08	3,36,33.53	Revenue Expenditure	4,18,87.10	3,80,71.72
Tax Revenue (raised by the State)	2,55,66.60	2,35,59.00	Salaries ^[1]	1,13,06.65	1,12,69.51
Non-tax Revenue	49,75.06	46,73.15	Subsidies ^[1]	56,81.12	54,53.54
Interest receipts	10,90.71	10,58.21	Grant-in-aid ^[2]	56,12.15	49,79.73
Others	38,84.35	36,14.94	General Services	1,06,18.75	90,91.95
Share of Union Taxes/Duties	33,43.24	30,62.13	Interest Payment and service of debt	58,49.77	49,55.32
			Pension	41,69.35	36,35.64
			Others	5,99.63	5,00.99
			Social Services	55,01.33	49,64.79
			Economic Services	30,30.92	22,10.31
Grants from Central Government	41,27.18	23,39.25	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	1,36.18	1,01.89
Revenue Deficit	38,75.02	44,38.19	Revenue Surplus	..	..

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

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

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.

(₹ in crore)

Receipts		Disbursements			
	2013-14	2012-13		2013-14	2012-13
Part-I Consolidated Fund					
Section-B: Capital					
Capital Receipts	9.89	10.81	Capital Expenditure	39,34.60	57,61.84
			General Services	2,82.16	2,50.60
			Social Services	18,23.95	14,45.99
			Economic Services	18,28.49(b)	40,65.25(a)
Recoveries of Loans and Advances	2,61.85	3,49.38	Loans and Advances disbursed	7,75.61	5,21.99
			General Services	..	..
			Social Services	..	..
			Economic Services	4,93.35	2,84.20
			Loans to Government Servants	2,82.26	2,37.79
Public Debt Receipts	1,77,12.95	1,55,60.31	Repayment of Public Debt	80,77.26	62,98.14
Internal Debt (Market loans etc.)	1,73,71.48	1,55,09.16	Internal Debt (Market loans etc.)	79,08.87	61,71.45
Loans from Government of India	3,41.47	51.15	Loans from Government of India	1,68.39	1,26.69
			Appropriation to Contingency Fund	..	..
Total Receipts Consolidated Fund	5,59,96.77	4,95,54.03	Total Expenditure Consolidated Fund	5,46,74.57	5,06,53.69
Deficit in Consolidated Fund	..	10,99.66	Surplus in Consolidated Fund	13,22.20	..

(a) Includes ₹ 84.08 crore on account of Salary.

(b) Includes ₹ 3,69.55 crore on account of Salary.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-concl.

(₹ in crore)

Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Part-II Contingency Fund					
Contingency Fund	..	..	Contingency Fund	..	..
Part-III Public Account^[3]					
Small Savings , Provident Funds etc.	24,98.81	23,10.94	Small Savings , Provident Funds etc.	17,77.82	18,52.98
Reserves and Sinking Funds	5,11.50	6,71.42	Reserves and Sinking Funds	5,09.21	7,10.51
Deposits	1,56,21.07	1,31,04.52	Deposits	1,45,34.64	1,25,07.55
Advances	24.43	45.38	Advances	24.43	45.30
Suspense and Miscellaneous	4,27,83.95	3,07,91.31	Suspense and Miscellaneous^[4]	4,67,32.90	3,04,20.54
Remittances	75,21.22	59,28.62	Remittances	75,21.46	60,01.22
Total Receipts Public Account	6,89,60.98	5,28,52.19	Total Disbursements Public Account	7,11,00.46	5,15,38.10
Deficit in Public Account	21,39.48	..	Surplus in Public Account	..	13,14.09
Opening Cash Balance	1,64.97	(-) 49.46	Closing Cash Balance	(-)6,52.31	1,64.97
Increase in Cash Balance	..	2,14.43	Decrease in Cash Balance	8,17.28	..

[3] For details, please refer to Statement No. 18 in Vol-2.

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

Annexure to Statement No. 2

Cash Balances and Investments of Cash Balances

(₹ in crore)

	As on 31 March 2014	As on 31 March 2013
<i>(a) General Cash Balance-</i>		
1. Deposits with Reserve Bank ^[1]	(-) 6,52.85*	1,64.43
2. Remittances in Transit - Local	0.54	0.54
Total	(-) 6,52.31	1,64.97
3. Investments held in the "Cash Balance Investment Account."	37,74.41	92.46
Total (a)	31,22.10	2,57.43
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz. Forest and Public Works	(-) 1.44	2.17
2. Permanent advances for contingent expenditure with departmental officers.	0.11	0.11
3. Investments of Earmarked Funds	28,86.41	24,37.40
Total (b)	28,85.08	24,39.68
Total (a) and (b)	60,07.18	26,97.11

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2013-14 advised to the Reserve Bank of India till 16 April 2014.

* Cash Balance worked out by Accountant General is ₹ 6,52.85 crore (Credit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2014 is ₹ 6,16.92 crore (Debit). Thus, there is a difference of ₹ 35.93 crore (net credit) between the two figures. The difference is being reconciled.

Annexure to Statement No. 2-contd.

Cash Balances and Investments of Cash Balances**Explanatory Notes**

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

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

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

(c) The limit for ordinary ways and means advances to the State Government was ` 4,42.50 crore with effect from 01-04-2013. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time.

^[2] The cash balance (Deposits with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2014 but worked out by 16 April and not simply the daily balance on 31 March 2014.

Annexure to Statement No. 2-concl d .

Cash Balances and Investments of Cash Balances

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2013-14 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	361
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	3
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	1
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v) Number of days on which overdrafts were taken	..

At the close of the year 2012-13 no amount was outstanding under ways and means advances and overdraft. During 2013-14, an amount of ₹ 1,08.79 crore (₹ 90.06 crore ordinary ways and means, and ₹ 18.73 crore special ways and means) ways and means advances taken, the entire amount was repaid and the balance was nil.

During 2012-13 a sum of ₹ 0.78 crore (interest @ 7.5 per cent to 8.5 per cent) was paid as interest. During 2013-14, ₹ 0.03 crore (interest @ 7.25 per cent to 8 per cent) was paid on ways and means advances.

The State Government has invested ₹ 37,74.41 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 1,12.59 crore which was ₹ 76.71 crore more than that realised during last year. The interest rate on investment varied from 5 per cent to 5.5 per cent during the year.

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

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)			
I-TAX AND NON-TAX REVENUE			
(₹ in crore)			
Description		Actuals	
		2013-14	2012-13
A.	Tax Revenue		
A.1	Own Tax Revenue	2,55,66.60	2,35,59.00
	Land Revenue	12.42	12.98
	Stamps and Registration fees	32,02.48	33,26.25
	State Excise	36,97.35	32,36.48
	Sales Tax	1,67,74.33	1,53,76.58
	Taxes on goods and passengers	4,97.45	4,70.76
	Taxes on Vehicles	10,94.86	8,87.29
	Other Taxes and Duties on Commodities and Services	68.51	56.70
	Taxes and Duties on Electricity	2,19.20	1,91.96
A.2	Share of net proceeds of Taxes	33,43.24	30,62.13
	Corporation Tax	11,24.46	11,00.02
	Taxes on Income other than Corporation Tax	7,40.43	6,58.56
	Taxes on Wealth	3.08	1.84
	Customs	5,45.53	5,08.89
	Union Excise Duties	3,85.30	3,45.84
	Service Tax	5,44.44	4,46.98
	Total A	2,89,09.84	2,66,21.13
B	Non-tax Revenue		
	Road Transport	10,97.54	9,99.87
	Interest Receipts	10,90.71*	10,58.21
	Education, Sports, Art and Culture	3,18.94	3,85.43
	Non-Ferrous Mining and Metallurgical Industries	79.10	75.49
	Major Irrigation	89.75	1,30.92
	Urban Development	11,04.54	9,90.70
	Other Administrative Services	1,44.35	1,25.86
	Miscellaneous General services	2,68.37	3,12.30
	Forestry and Wild Life	37.37	41.36
	Police	80.38	63.73
	Medical and Public Health	1,48.07	78.01
	Water Supply and Sanitation	55.39	58.93
	Others	4,60.55	3,52.34
	Total B	49,75.06	46,73.15

* Includes ₹ 4,96.02 crore as book adjustment of interest.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-contd.			
II-GRANTS FROM GOVERNMENT OF INDIA			
(₹ in crore)			
Description		Actuals	
		2013-14	2012-13
C	Grants		
C.1	Non Plan Grants	22,56.17	8,51.62
	Grants under the proviso to Article 275 (1) of the Constitution	..	2,01.40
	Grants towards contribution to State Disaster Response Fund	2,40.47	75.96
	Other Grants	20,15.70	5,74.26
C.2	Grants for State Plan Schemes	8,56.66	7,27.75
	Block Grants	4,69.21	5,14.02
	Grants under the proviso to Article 275 (1) of the Constitution		..
	Grant for Central Road Fund	2,01.75*	1.37
	Other Grants	185.70	2,12.36
C.3	Grants for Central Plan Schemes	62.99	44.32
C.4	Grants for Centrally Sponsored Plan Schemes	9,51.36	7,15.56
Total C		41,27.18	23,39.25
Total Revenue Receipts (A+B+C)		3,80,12.08	3,36,33.53

* Includes ₹ 1,35.32 crore received during 2012-13 but accounted for in the current year.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-concl'd.			
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
(₹ in crore)			
Description		Actuals	
		2013-14	2012-13
D.	Capital Receipts		
	Disinvestment proceeds	9.89	10.81
	Total D	9.89	10.81
E.	Public Debt Receipts		
	Internal Debt		
	Market Loans	1,14,46.18	93,30.00
	Ways and Means Advances from the Reserve Bank of India	1,08.79	3,46.77
	Bonds	..	..
	Loans from Financial Institutions	47,77.60	51,58.23
	Special Securities issued to National Small Savings Fund	5,66.60	4,38.40
	Other Loans	4,72.31	2,35.76
	Total E	1,73,71.48	1,55,09.16
F.	Loans and Advances from Central Government		
	Non Plan Loans	28.00	..
	Loans for State Plan Schemes	3,39.18	51.15
	Loans for Central Plan Schemes	(-) 8.60*	..
	Loans for Centrally Sponsored Plan Schemes	(-) 17.10*	..
	Other Loans	..	..
	Total F	3,41.47	51.15
G.	Loans and advances by State Government (Recoveries)¹	2,61.85	3,49.38
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	5,59,96.77	4,95,54.03

¹Details are in Statements No.7 and 16 in Volume 2.

* Minus figures are due to adjustment of written off loans.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description	Revenue	Capital	Loans and Advances	Total	
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	54.30	..	..	54.30
	President, Vice President/Governor, Administrator of Union Territories	6.37	..	..	6.37
	Council of Ministers	87.73	..	..	87.73
	Administration of Justice	3,82.39	..	..	3,82.39
	Election	29.99	..	..	29.99
A.2	Fiscal Services				
	Land Revenue	1,30.66	..	..	1,30.66
	Stamps and Registration	9.62	..	..	9.62
	State excise	25.38	..	..	25.38
	Taxes on Sales, Trade etc.	1,01.42	..	..	1,01.42
	Taxes on Vehicles	13.92	..	..	13.92
	Other Taxes and Duties on Commodities and Services	5.02	..	..	5.02
	Other Fiscal Services	1.04	..	..	1.04
	Interest Payments	58,49.77	..	..	58,49.77
A.3	Administrative Services				
	Public Service Commission	13.62	..	..	13.62
	Secretariat-General Services	1,04.41	..	..	1,04.41
	District Administration	1,37.92	..	..	1,37.92
	Treasury and Accounts Administration	49.08	..	..	49.08
	Police	20,31.86	1,29.75	..	21,61.61
	Jails	1,27.72	..	..	1,27.72
	Supplies and Disposals	2.90	..	..	2.90
	Stationery and Printing	17.46	..	..	17.46
	Public Works	1,70.57	1,52.41	..	3,22.98
	Other Administrative Services	73.91	..	..	73.91

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)- <i>contd.</i>					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description	Revenue	Capital	Loans and Advances	Total	
A	General Services- <i>concl.</i>				
A.4	Pension and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	41,69.35	..	..	41,69.35
	Miscellaneous General Services	0.91	..	..	0.91
	Total A : General Services	1,35,97.32	2,82.16	..	1,38,79.48
B	Social Services				
B.1	Education, Sports Art and Culture				
	General Education	69,47.55	1,16.87	..	70,64.42
	Technical Education	2,94.82	36.35	..	3,31.17
	Sports and Youth Services	1,24.39	5.77	..	1,30.16
	Art and Culture	6.73	..	..	6.73
B.2	Health & Family Welfare				
	Medical and Public health	15,70.27	49.83	..	16,20.10
	Family Welfare	1,32.37	..	..	1,32.37
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	12,29.19	10,77.37	..	23,06.56
	Housing	22.77	35.90	..	58.67
	Urban Development	16,28.23	3,87.36	..	20,15.59
B.4	Information and Broadcasting				
	Information and Publicity	94.38	..	..	94.38
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	3,21.83	1.25	..	3,23.08
B.6	Labour and Labour Welfare				
	Labour and Employment	2,37.71	..	..	2,37.71
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	23,43.33	1.93	..	23,45.26
	Nutrition	1,49.27	..	..	1,49.27
	Relief on account of Natural Calamities	3,04.46	..	..	3,04.46

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)- <i>contd.</i>					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description	Revenue	Capital	Loans and Advances	Total	
B	Social Services- <i>concl.</i>				
B.8	Others				
	Other Social Services	0.69	1,11.32	..	1,12.01
	Secretariat- Social Services	5.42	..	..	5.42
	Total B : Social Services	1,54,13.41	18,23.95	..	1,72,37.36
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	5,31.95	..	5.74	5,37.69
	Soil & Water Conservation	43.85	..	..	43.85
	Animal Husbandry	4,06.77	4.95	..	4,11.72
	Dairy Development	0.93	..	..	0.93
	Fisheries	23.50	..	..	23.50
	Forestry and Wild Life	2,46.92	..	..	2,46.92
	Food Storage and Warehousing	98.04	(-) 11,25.43	..	(-) 10,27.39
	Agricultural Research and Education	2,60.32	..	..	260.32
	Co-operation	2,32.78	44.78	35.79	3,13.35
	Other Agricultural Programmes	1.39	..	..	1.39
C.2	Rural Development				
	Special Programmes for Rural Development	12.74	..	0.94	13.68
	Rural Employment	90.63	..	..	90.63
	Land Reforms	9.49	..	..	9.49
	Other Rural Development Programmes	16,14.53	..	..	16,14.53
C.4	Irrigation and Flood Control				
	Major Irrigation	7,85.83	1,69.12	..	9,54.95
	Medium Irrigation	2,04.39	5,20.08	..	7,24.47
	Minor Irrigation	7.55	..	..	7.55
	Command Area Development	1,64.07	2,19.10	..	3,83.17

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)- <i>contd.</i>					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description	Revenue	Capital	Loans and Advances	Total	
C	Economic Services- <i>concl.</i>				
C.5	Energy				
	Power	52,04.20	1,00.07	2,90.88	55,95.15
	New and Renewable Energy	7.85	..	..	7.85
C.6	Industry and Minerals				
	Village and Small Industries	45.15	5.00	10.00	60.15
	Telecommunication and Electronic Industries	43.24	0.61	..	43.85
	Industries	8.67	0.44	1,50.00	1,59.11
C.7	Transport				
	Civil Aviation	3.06	6.89	..	9.95
	Roads and Bridges	8,66.08	17,43.58	..	26,09.66
	Road Transport	15,10.87	1,19.01	..	16,29.88
C.9	Science and Technology				
	Other Scientific Research	24.79	..	..	24.79
	Ecology and Environment	4.96	..	..	4.96
C.10	General Economic Services				
	Secretariat- Economic Services	2,51.42	..	..	2,51.42
	Tourism	2.53	20.29	..	22.82
	Census Surveys and Statistics	23.40	..	..	23.40
	Civil Supplies	2.81	..	..	2.81
	Other General Economic Services	5.48	..	..	5.48
	Total C: Economic Services	1,27,40.19	18,28.49	4,93.35	1,50,62.03
D.	Loans, Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,36.18	..	..	1,36.18
	Total D: Loans, Grants-in-aid and Contributions	1,36.18	..	..	1,36.18

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd .					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
E.	Loans to Government Servants etc.				
	Loans to Government Servants etc.	..	..	2,82.26	2,82.26
F.	Public Debt				
	Internal Debt of the State Government	..	..	79,08.87	79,08.87
	Loans and Advances from the Central Government	..	..	1,68.39	1,68.39
G.	Inter State Settlement	..	..	..	..
H.	Appropriation to Contingency Fund	..	..	..	..
	Total Consolidated Fund Expenditure	4,18,87.10	39,34.60	88,52.87	5,46,74.57

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-*contd.*

B. EXPENDITURE BY NATURE									
Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Salaries	66,21.61	3,69.56	69,91.17	70,84.95	84.08	71,69.03	68,29.51	75.79	69,05.30
Loans	..	88,52.87	88,52.87	..	68,20.13	68,20.13	..	56,38.47	56,38.47
Advances	57.00	48,27.46	48,84.46	55.00	59,90.96	60,45.96	50.00	40,51.60	41,01.60
Pensions	50,96.13	0.60	50,96.73	44,84.63	0.56	44,85.19	41,44.54	0.57	41,45.11
Interest	63,74.80	3,86.36	67,61.16	52,27.81	4,62.87	56,90.68	44,41.76	3,23.82	47,65.58
Subsidies	56,81.12	..	56,81.12	54,53.54	..	54,53.54	38,52.91	..	38,52.91
Grant-in-Aid	56,12.15	..	56,12.15	49,79.73	..	49,79.73	43,13.01	1.23	43,14.24
Major works	4.65	37,46.39	37,51.04	7.23	30,16.33	30,23.56	..	27,58.40	27,58.40
Dearness Allowance	45,71.98	..	45,71.98	37,83.36	..	37,83.36	29,28.96	..	29,28.96
Special Component	4,93.81	3,30.39	8,24.20	4,74.11	2,91.59	7,65.70	5,16.06	4,20.80	9,36.86
Investment	..	1,47.86	1,47.86	2,16.21	2,03.53	4,19.74	1,51.43	5,60.84	7,12.27
Other Charges	6,79.71	0.25	6,79.96	7,39.91	0.45	7,40.36	43.32	0.01	43.33
Gratuities	6,83.48	..	6,83.48	6,05.50	..	6,05.50	6,66.90	..	6,66.90
Maintenance	10,38.06	..	10,38.06	8,54.43	..	8,54.43	6,62.88	..	6,62.88
Energy Charges	7,49.06	..	7,49.06	6,22.73	..	6,22.73	4,81.75	..	4,81.75
Motor Vehicle	5,77.04	..	5,77.04	4,42.46	..	4,42.46	3,41.84	..	3,41.84
Material and Supplies	2,80.32	..	2,80.32	1,59.03	..	1,59.03	1,34.26	..	1,34.26
Minor Works	2,79.42	1,36.45	4,15.87	3,75.14	1,07.32	4,82.46	2,87.97	86.77	3,74.74
Scholarship	2,68.82	..	2,68.82	3,12.80	..	3,12.80	2,84.92	..	2,84.92
Honorarium	3,47.51	..	3,47.51	3,18.14	..	3,18.14	2,80.21	..	2,80.21
Contributions	4,50.80	..	4,50.80	3,04.91	..	3,04.91	2,31.15	..	2,31.15
Wages	1,40.14	..	1,40.14	1,10.49	..	1,10.49	80.84	..	80.84
Compensation	5,90.05	92.11	6,82.16	5,42.21	1,21.94	6,64.15	89.54	64.15	1,53.69
Purchases	2.40	1,44.14	1,46.54	1.20	1,13.43	1,14.63	3.95	1,08.51	1,12.46
Machinery and Equipment	33.81	43.41	77.22	33.98	28.65	62.63	43.67	11.14	54.81
Medical Re-imbursment	1,63.36	..	1,63.36	1,24.59	..	1,24.59	99.81	..	99.81
Lands	1.42	1,03.58	1,05.00	..	10.11	10.11	..	33.55	33.55
Travel Expenses	1,20.66	..	1,20.66	99.91	..	99.91	83.89	..	83.89
Petrol, Oil and Lubricant	1,02.53	..	1,02.53	59.80	..	59.80	55.14	..	55.14

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-concl.d.

B. EXPENDITURE BY NATURE									
Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Furniture	0.39	2.37	2.76	0.23	1.62	1.85	..	..	..
Feeding	96.60	..	96.60	1,33.68	..	1,33.68	92.97	..	92.97
Unemployment Allowance	36.00	..	36.00	43.36	..	43.36	54.16	..	54.16
Leave Travel Concession	1,13.06	..	1,13.06	4,01.20	..	4,01.20	1,20.78	..	1,20.78
Suspense	(-) 43.22	(-) 11.23	(-) 54.45	45.80	(-) 7.16	38.64	..	8.65	8.65
Depreciation	33.94	..	33.94	33.95	..	33.95	32.96	..	32.96
Rent Rates & Taxes	1,06.13	..	1,06.13	95.29	..	95.29	81.07	..	81.07
Computerisation	57.27	..	57.27	28.54	..	28.54	29.47	..	29.47
Ex-Gratia	2,10.06	..	2,10.06	45.00	..	45.00	31.68	..	31.68
Building	0.23	18.79	19.02	1.26	21.01	22.27	3.19	20.20	23.39
Water charges	7.21	..	7.21	17.23	..	17.23	5,26.04	..	5,26.04
Miscellaneous	19.73	..	19.73	12.03	..	12.03	12.79	..	12.79
Publication	3.19	..	3.19	3.08	..	3.08	1.10	..	1.10
Advertising	33.49	..	33.49	21.09	..	21.09	17.65	..	17.65
Professional & Special Services	22.55	..	22.55	21.17	..	21.17	11.65	..	11.65
Office expenses	1,90.63	85.80	2,76.43	..	3,51.31	3,51.31	..	3,42.86	3,42.86
Training	5.62	..	5.62	3.04	..	3.04	..	..	..
Discretionary Grants	85.10	..	85.10	69.92	..	69.92	..	..	..
Contractual Services	1,20.03	..	1,20.03	76.71	..	76.71	..	..	..
Misc. Charges	(-) 1,52.04	5.77	(-) 1,46.27	(-) 3,20.55	3.35	(-) 3,17.20	..	5.80	5.80
Deduct Recoveries	80.71	64,95.46	65,76.17	1,34.11	50,40.11	51,74.22	1,00.84	35,02.35	36,03.19
Total	4,18,87.10	1,27,87.47	5,46,74.57	3,80,71.72	1,25,81.97	5,06,53.69	3,20,14.89	1,10,10.81	4,30,25.70

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies**(i) Entity and Accounting Period**

The Finance Accounts 2013-14 present the transactions of the Government of Haryana for the period 1 April 2013 to 31 March 2014. 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.

(ii) Basis of Accounting

With the exception of some Periodical Adjustments and Book Adjustments (**Appendix I-A**), the accounts represent the actual cash receipts and disbursements during the current year. Physical Assets and Financial Assets such as Government investments etc., are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

Liabilities on retirement benefits disbursed during the accounting period have been reflected in the accounts, but the pension liability of the Government i.e., the liability towards payment of retirement benefits for the past service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept

The accounts of the Government of Haryana are maintained in Indian Rupees.

(iv) Form of Accounts

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

(v) Classification under Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or reducing permanent liabilities. However, during the year, the Government incorrectly provided and incurred an amount of ₹4.65 crore on “Major Works” under the Revenue Section and ₹1,36.45 crore on “Minor Works” under the Capital Section. Consequently, the Revenue Deficit of the State Government for the financial year 2013-14 is understated to the extent of ₹1,31.80 crore.

2. Quality of Accounts**(i) Operation of omnibus Minor Head 800**

Minor Heads 800-Other Receipts/ Other Expenditure are intended to be operated 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 accounts opaque. During the year, expenditure of

₹76,59.75 crore under various Revenue and Capital Major Heads, constituting about 16.72 *per cent* of total expenditure of ₹4,58,21.70 crore was recorded under Minor Head 800 - Other Expenditure, below the concerned Major Heads. Similarly, receipts of ₹43,10.38 crore under various Revenue Major Heads, constituting about 11.34 *per cent* of the total Revenue Receipts of ₹3,80,12.08 crore were recorded under Minor Head 800-Other Receipts under concerned Major Heads. Instances, where a substantial proportion (50 *per cent* or more) of the receipts/ expenditure were classified under Minor Head 800-Other Receipts/ Other Expenditure are given in **Appendix I-B and C** respectively.

(ii) Unadjusted Abstract Contingent (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.

(iii) Transfer of Funds to Personal Deposit Accounts

The State Government is authorised 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 2013-2014 is as under:

Particulars	No. of PD Accounts	Amount (₹ in crore)
As on 1.4.2013	245	2,33.95
Opened during the year	21	43.57
Closed during the year	24	40.74
As on 31.3.2014	242*	2,36.78

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

(iv) 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.

(v) Cash Balance

There is a difference of ₹ 35.93 crore (net credit) between the Cash Balance of the State Government as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India. This is mainly due to incorrect reporting of transactions by Agency Banks to the Reserve Bank of India, and is being reconciled.

(vi) 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	2,41.95
2012-13	391	7,39.69
2013-14	923	27,09.63
Total	1,389	36,91.27

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

3. Other Items**(i) Liabilities towards Pensionary Benefits**

The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 December 2005 was ₹40,26.10 crore (9.61 *per cent* of the total revenue expenditure). 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 ₹23.05 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 ₹3,83.73 crore (employees’ contribution

of ₹ 2,40.47 crore and Government contribution of ₹1,43.26 crore) deposited to the Public Account, Treasury Officers transferred ₹4,21.26 crore to NSDL/Trustee Bank during the year. The adverse balance now (as on 31 March 2014) stands at ₹60.59 crore and remains unresolved despite the Accountant General (A&E) continuing their efforts with the State Government.

Further, the short Government contribution of ₹97.21 crore has understated the Revenue Deficit to this extent. Unrealised, unmatched and un-transferred amounts, if any, with accrued interest, will also impact the extent of Government liabilities under the Scheme.

(ii) Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. The position of guarantees reported in Statement 9 is based on information received from various departments of State Government. No limits have been fixed by the Legislature by Law under Article 293 of the Constitution on the guarantees given by the State Government. The Haryana Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005, also, does not contain any provisions for laying down the limits of giving of guarantees by the State. However, in November 2001, the Government of Haryana ordered levy of guarantee fee at the rate of 2 *per cent* on all current borrowings of Public Sector Undertakings, Co-operative Institutions, Local Bodies and other concerns raised from Financial Institutions against State Government guarantees. Against the requirement of ₹5,46.12 crore (2 *per cent* of outstanding loans guaranteed, i.e., ₹2,73,06.12 crore as on 31 March 2014) the State Government received ₹2,48.43 crore. Consequently the Revenue Deficit was overstated by ₹2,97.69 crore.

(iii) Loans and Advances

Except in respect of loans and advances made to Government servants (where the Accountant General (A&E) maintains detailed accounts), information on all other loans and advances as depicted in Statements 7 and 16 have been collected from State Government departments who are responsible for maintaining such accounts. The statements, however, do not contain details regarding arrears of recoveries of loans and interest thereon, since these have not been received from the concerned State Government departments. Further, in respect of loans, whose detailed accounts are maintained by the Accountant General (A&E), the concerned departmental Controlling Officers should verify and communicate their acceptance of balances of loans, as intimated by Accountant General (A&E). Acceptance of such balances is pending in many cases, from 1992-93 onwards. As the loan balances represent the financial assets of the State Government, non-acceptance of balances may lead to non-repayment of loans by the loanee entities, resulting in possible loss of assets. Details are given in Annexure-A to Appendix-VIII of Finance Accounts.

(iv) Reserve Funds

Details of Reserve Funds are available at Statements 18 and 19 of the Finance Accounts. 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:

(a) 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 ₹2,96.58 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 ₹10,62.18 crore out of which, ₹10,60.05 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 ₹3,24.09 crore (outstanding liabilities as on 31 March 2013 is ₹6,48.17.96 crore). Consequently, the Revenue Deficit for the year is understated by ₹3,24.09 crore (and not just by ₹2,96.58 crore).

(b) 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 ₹ 4,05.06 crore, no contribution to the Fund was actually made by the State Government, resulting in understatement of Revenue Deficit to this extent.

(c) 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. Details of transactions in the Fund are given in the Statements No. 18 and 19.

During 2013-14, the Central Government released ₹2,35.46 crore on account of SDRF. This comprised of arrears of Central share for 2011-12 and 2012-13 (₹75.95 crore and ₹1,59.51 crore respectively). In addition, Government of India released ₹ 5.00 crore towards capacity building for 2012-13. The Central share for 2013-14 was yet to be released. An amount of ₹2,75.84 crore (Central share ₹2,35.46 crore, State Share ₹40.38 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 ₹1,03.80 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 ₹81.03 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. Further, since the State Government has only contributed ₹40.38 crore against requirement of ₹78.49 crore (3:1 proportion of Central share of ₹2,35.46 crore), the Revenue Deficit of the State Government has been understated to the extent of ₹38.11 crore.

(v) Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items have been shown below as gross debit and credit balances for the last three years.

(a) 8658- Suspense Accounts

Minor Head	2011-12		2012-13		2013-14	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101- Pay and Accounts Office Suspense	14.87	0.59	14.63	0.18	13.39	0.09
Net	14.28 (Dr.)		14.45 (Dr.)		13.30 (Dr.)	
102- Suspense Accounts(Civil)	53.69	(-3.74)	68.35	0.28	75.18	16.28
Net	57.43 (Dr.)		68.07 (Dr.)		58.90 (Dr.)	
107- Cash Settlement Suspense Account	1,64.78	89.31	1,32.11	53.00	1,25.22	..
Net	75.47 (Dr.)		79.11 (Dr.)		125.22 (Dr.)	
109- Reserve Bank Suspense(Hqrs)	2.23	24.90	4.03	18.49	0.11	4.26
Net	22.67 (Cr.)		14.46 (Cr.)		4.15 (Cr.)	
110- Reserve Bank Suspense-Central Accounts Office	1,16.49	2,13.65	..	1,51.75	7.21	33.37
Net	97.16 (Cr.)		1,51.75 (Cr.)		26.16 (Cr.)	
112- Tax Deducted at Source Suspense	..	64.33	..	1,24.17	..	25.22
Net	64.33 (Cr.)		1,24.17 (Cr.)		25.22 (Cr.)	

(₹ in crore)

(b) 8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Office

Minor Head	(₹ in crore)					
	2011-12		2012-13		2013-14	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102- Public Works Remittances	67.72	2,91.04	68.52	2,15.41	99.17	2,57.17
Net	2,23.32 (Cr.)		1,46.89 (Cr.)		1,58.00 (Cr.)	
103- Forest Remittances	0.18	8.74	0.21	10.37	0.05	8.63
Net	8.56 (Cr.)		10.16 (Cr.)		8.58 (Cr.)	

(vi) Direct transfer of Central Scheme funds to Implementing Agencies in the State (funds routed outside the State Budget) (unaudited figures)

The Central Government transfers funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes /programmes. Since these funds are not routed through the State Budget/ State treasuries, they are not reflected in the accounts of the State Government. Though there is no assurance that complete details of such transfers are available, details of such fund transfer as captured from the Central Plan Schemes Monitoring System (CPSMS) portal of the Controller General of Accounts are given in Appendix-VII of Finance Accounts.

(vii) Write-off of Central Loans

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. In pursuance of the above orders, during the year, Ministry of Finance agreed to write off ₹35.88 crore under Central Plan Schemes (CPS) and Centrally Sponsored Schemes (CSS) advanced to the State Government by Ministries other than the Ministry of Finance. The excess repayment of principal and interest of ₹20.85 crore (Principal: ₹10.18 crore and Interest: ₹10.67 crore) has been adjusted by the State Government during 2013-14 against the repayments of Central Loans from Ministry of Finance and interest thereon. However, outstanding amount of ₹ 6.34 crore (Principal) under Centrally Sponsored Plan Schemes in the accounts is under reconciliation.

(viii) 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 ₹ 44,38.19 crore in 2012-13 and ₹ 38,75.02 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 (₹ 1,03,61.83 crore) of 2.93 <i>per cent</i> of GSDP during 2012-13 and (₹ 83,13.49 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 (₹ 6,02,93.96 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.

(ix) Rush of Expenditure

Principles of prudent financial management prescribe that expenditure at the fag end of the financial year should be avoided. During March 2014, however, the State Government incurred an expenditure of ₹81,20.43 crore (approximately 18 *per cent* of total expenditure of ₹ 4,58,21.70 crore) under the Revenue and Capital heads for the year. Details of major heads of account where the expenditure incurred in March 2014 ranged between 50 *per cent* and 100 *per cent* of the total expenditure are given in **Appendix I-D**.

(x) Impact of incorrect booking on Revenue Deficit

Impact on Revenue Deficit of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads (details given in preceding paragraphs) is given below:

(₹ in crore)

Sl. No.	Item	Impact on Revenue Deficit	
		Overstatement	Understatement
1(v)	Misclassification under Revenue and Capital	..	1,31.80
3 (i)	Short contribution of Government share to Defined Contribution Pension Scheme	..	97.21
3(ii)	Shortfall in receipt of Guarantee fee	2,97.69	..
3(iv) (a)	Non contribution to Consolidated Sinking Fund	..	2,96.58
3(iv)(b)	Non contribution to Guarantee Redemption Fund	..	4,05.06
3(iv)(c)	Short contribution to State Disaster Response Fund	..	38.11

Appendix-I

A- Statement of Periodical/Other Adjustments (Referred to in Para 1 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account		Amount	Remarks
		From	To		
1.	Adjustment of GPF Interest	2049-Interest Payments	8009- State Provident Fund	8,08.04	Adjustment of accrued interest on G.P.F. balances at the end of the year.
2.	Adjustment of interest on balances in State Government Employees' Insurance Scheme	2049-Interest Payments	8011-Insurance and Pension Funds	63.85	Adjustment of interest on balances in State Government Employees' Insurance Scheme.
3.	Transfer to Depreciation Reserve Funds	2049-Interest Payments	8115- Depreciation/ Renewal Reserve Funds	27.77	Interest charged on Depreciation Reserve Funds.
4.	Transfer to Depreciation Reserve Funds	3055-Road Transport	8115- Depreciation/ Renewal Reserve Funds	33.80	Depreciation on buses charged to revenue expenditure for transfer to depreciation reserve funds.
5.	Adjustment of interest charged on Reserve Fund	2049-Interest Payments	8115-General and Other Reserve Fund	0.39	Interest charged on Depreciation Reserve Fund
6.	Adjustment of transfer to Reserve Fund	2202-General Education	8115-General and Other Reserve Fund	0.07	Transfer to Depreciation Reserve Fund
7.	Adjustment of transfer to Reserve Fund	2058-Printing & Stationery	8115-General and Other Reserve Fund	0.07	Transfer to Depreciation Reserve Fund
8.	Capital Expenditure on Purchases of Buses from Depreciation Reserve Funds	8115- Depreciation/ Renewal Reserve Funds	5055-Capital outlay on Road Transport	60.00	Expenditure on purchase of new buses charged to reserve fund.
9.	Adjustment of interest charged on Motor Transport Reserve Fund	2049-Interest Payments	8121-General and Other Reserve Fund	0.20	Interest on Motor Transport Reserve Fund
10.	Adjustment of expenditure met out from Reserve Fund	8121-General and Other Reserve Fund	3055-Road Transport	0.20	Expenditure met out from Reserve Fund

Sl. No	Periodical Adjustments	Head of Account		Amount	Remarks
		From	To		
11.	Adjustment of transfer to Reserve Fund	3055-Road Transport	8121-General and Other Reserve Fund	0.20	Transfer to General and Other Reserve Funds
12.	State Disaster Response Funds	2245-Relief on account of Natural Calamities	8121-General and Other Reserve Funds	2,75.84	Transfer to Disaster Response Fund.
13.	Adjustment of Interest on Irrigation Projects	2700-Major Irrigation	0049-Interest Receipts	3,28.64	Interest charged on capital invested on Irrigation Projects.
14.	Adjustment of Interest on Irrigation Projects	2701-Medium Irrigation	0049-Interest Receipts	1,67.38	Interest charged on capital invested on Irrigation Projects.
15.	Adjustment of Electricity Duty treated as subsidies.	2801-Power	0043 Taxes and Duties on Electricity	1,44.70	Adjustment on account of recovery of Electricity Duty collected by Power Companies treated as subsidy to them.
16.	Debt Waiver	6004-Loans & Advances from Central Government	0075-Miscellaneous General Services	35.88	Adjustment of debt relief by the Central Government by waiving the re-payment of loans.
17.	Adjustment of Interest earned on investments in SRDF	8121-122 SRDF Investment Account	8121-122 SRDF	81.03	Adjustment of interest earned on Investments in SRDF
18.	Adjustment of Interest earned on investments in Sinking Fund	8222-02-101 Sinking Fund Investment Account	8222-01-101 Sinking Fund	85.01	Adjustment of interest earned on Investments in Sinking Fund
19.	Adjustment of Interest earned on investments in Guarantee Redemption Fund	8235-120 Guarantee Redemption Fund- Investment Account	8235-117 Guarantee Redemption Fund	7.13	Adjustment of interest earned on Investments in Guarantee Redemption Fund

Appendix-I-contd.

**B-Statement of Major Head-wise Receipts booked under Minor Head 800-Other Receipts
(Referred to in Para 2 (i) of Notes to Accounts)**

(₹ in crore)

Sl. No.	Major Head	Description	Total Receipts	Receipts under Minor Head 800	Percentage
1.	0029	Land Revenue	12.42	12.34	100
2.	0059	Public Works	44.69	44.66	99
3.	0217	Urban Development	11,27.20	11,22.15	99
4.	0230	Labour and Employment	19.32	12.31	63
5.	0235	Social Security and Welfare	35.81	21.32	59
6.	0401	Crop Husbandry	27.17	15.16	55
7.	0403	Animal Husbandry	15.26	14.98	98
8.	0406	Forest and Wildlife	37.37	35.41	95
9.	0408	Food Storage and Warehousing	2.64	2.64	100
10.	0435	Other Agricultural Programmes	9.27	9.18	99
11.	0515	Other Rural Development Programmes	8.76	4.70	53
12.	0700	Major Irrigation	89.75	60.13	67
13.	0801	Power	8.22	8.22	100
14.	1054	Roads & Bridges	1,62.42	1,62.42	100
15.	1452	Tourism	3.56	3.56	100
16.	1475	Other General Economic Services	46.12	30.22	65
Total			16,49.98	15,59.40	95

Appendix-I-contd.

C-Statement of Major Head-wise expenditure booked under Minor Head 800-Other Expenditure
(Referred to in Para 2 (i) of Notes to Accounts)
(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Percentage
1.	2700	Major Irrigation	7,85.83	5,65.88	72
2	2701	Medium Irrigation	2,04.39	2,00.44	98
3.	2801	Power	52,04.20	52,04.20	100
4.	3435	Ecology and Environment	4.96	4.00	80
5.	4250	Capital Outlay on other Social Services	1,11.33	92.13	82
6.	4700	Capital Outlay on Major Irrigation	1,69.12	93.04	55
7.	4701	Capital Outlay on Medium Irrigation	5,20.08	3,22.97	62
8.	5053	Capital Outlay on Civil Aviation	6.89	6.45	93
9.	5452	Capital Outlay on Tourism	20.29	20.29	100
Total			70,27.09	65,09.40	93

Appendix-I-concl.

D-Major Heads of Account where the expenditure incurred in March 2014 ranged between 50 per cent and 100 per cent of total expenditure.

(Referred to in Para 3 (ix) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure during 2013-14	Expenditure during March 2014	Percentage to Total Expenditure
1.	2701	Medium Irrigation	2,04.39	1,71.09	84
2.	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,36.18	1,20.34	88
3.	4235	Capital Outlay on Social Security and Welfare	1.93	1.75	91
4.	4403	Capital Outlay on Animal Husbandry	4.95	4.95	100
5.	4425	Capital Outlay on Co-operation	44.79	27.91	62
6.	4700	Capital Outlay on Major Irrigation	1,69.12	1,08.23	64
7.	4711	Capital Outlay on Flood Control Project	2,19.10	1,25.47	57
8.	4801	Capital Outlay on Power Projects	1,00.08	50.08	50
9.	4859	Capital Outlay on Telecommunication and Electronics Industries	0.61	0.60	98

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