



सत्यमेव जयते

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA
ON**

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2016



Government of Haryana
Report No. 4 of the year 2016

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COMPTROLLER AND AUDITOR GENERAL
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PREFACE

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

Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Haryana wherever necessary.

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

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the finances of the Government of Haryana is brought out to assess the financial performance of the State during 2015-16 vis-à-vis the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and analyses the dominant trends and structural profile of Government's receipts and disbursement.

Based on the audited accounts of the Government of Haryana for the year ended 31 March 2016 and additional data collated from several sources such as the Economic Survey brought out by the State government and Census, this report provides an analytical review of the Annual Accounts of the State government in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Haryana Government's fiscal position as on 31 March 2016. It provides an account of time series of receipts and disbursement, market borrowings, quality of expenditure, financial analysis of government expenditure and investment, debt sustainability and the fiscal imbalances.

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

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

Audit findings

Chapter I

Finances of the State Government

Revenue receipts of ₹ 47,556.55 crore during 2015-16 increased by ₹ 6,757.89 crore (16.56 *per cent*) over the previous year. The State's own tax revenue of ₹ 30,929.09 crore fell short by 6.98 *per cent* and 18.71 *per cent* vis a vis projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 33,249 crore) and target fixed by Fourteenth Finance Commission (FFC) (₹ 38,049 crore) respectively. The non-tax revenue (₹ 4,752 crore) increased by 15.60 *per cent* of the target fixed by FFC (₹ 4,111 crore) and fell short by 30.98 *per cent* of projection made in MTFPS (₹ 6,885 crore) respectively for the year 2015-16. Revenue Receipts of ₹ 2,010

crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-15.

Revenue expenditure increased by 21 *per cent* from ₹ 49,118 crore in 2014-15 to ₹ 59,236 crore in 2015-16 and was higher than the normative assessment of FFC (₹44,514 crore) but less than the projections made in MTFPS (₹ 61,869.62 crore). Non-Plan component (₹ 40,675 crore) was 69 *per cent* of revenue expenditure which was less than the projection made in Mid Term Fiscal Policy Statement (₹ 43,208.62 crore). The four components of committed expenditure i.e. salary and wages, interest, pension and subsidies constituted 82 *per cent* of non-plan revenue expenditure.

Interest payments (₹ 8,284 crore) increased by 19.57 *per cent* during the year over 2014-15 and were higher than the limit fixed by Fourteenth Finance Commission (₹ 7,582 crore), but was within the projections made in the Medium Term Fiscal Policy Statement (₹ 8,564 crore).

Eighteen projects of two departments which were scheduled to be completed between May 2014 and March 2016 were still incomplete (June 2016). Time overruns of incomplete projects need to be reduced.

The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.02 to 0.17 *per cent* in the past five years while the Government paid an average interest of 8.64 to 9.86 *per cent* on its borrowings. During 2015-16, out of total investments of ₹ 1,902.21 crore, ₹ 1,794.54 crore were invested in equity shares of power companies.

Overall fiscal liabilities of the State were ₹1, 20,718 crore as on 31 March 2016. Out of this, internal debt was ₹ 99,660 crore. Fiscal liabilities were 24.50 *per cent* of GSDP and 2.54 times of the revenue receipts.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹8,319 crore of 2014-15 to ₹ 11,679 crore in 2015-16. The trends in other fiscal parameters, i.e. fiscal and primary deficits which stood at ₹ 12,586 crore and ₹ 5,658 crore respectively in 2014-15 increased to ₹ 31,479 crore and ₹ 23,195 crore respectively in 2015-16.

Chapter II

Financial management and budgetary control:

During 2015-16, expenditure of ₹ 95,480.50 crore was incurred against total grants and appropriations of ₹ 1, 11,559.26 crore. Overall savings of ₹ 16,078.76 crore

were the result of saving of ₹ 17,493 crore in various grants and appropriation offset by excess expenditure of ₹ 1,414.24 crore in four grants which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 1,427.57 crore in grants relating to the period 2011-12 to 2014-15.

In 51 cases, ₹ 17,091.93 crore was surrendered at the end of the financial year. In 21 cases, ₹ 8,840.80 crore were surrendered against the savings of ₹ 8,521.13 crore resulting in excess surrender (₹ 319.70 crore) than actual savings. Further, out of savings of ₹ 7,199.13 crore in 20 cases, savings of ₹ 1,302.40 crore were not surrendered. There were instances both of inadequate provision of funds and unnecessary or excessive re-appropriations.

Expenditure of ₹ 7,408.71 crore (52 *per cent*) in 14 major heads under 11 grants was incurred during the month of March 2016 indicating rush of expenditure at the end of the financial year which was contrary to the provisions of Rule 56 of the General Financial Rules.

The plan expenditure during 2015-16 was only ₹ 25,185 crore (58.52 *per cent*) against the assessed amount of ₹ 42,743 crore. No expenditure was incurred in 32 schemes with approved plan outlay of ₹ 386.74 crore. In 74 schemes, expenditure of ₹ 1,030.52 crore was incurred against the approved outlay of ₹ 1,813.56 crore.

Chapter III

Financial Reporting:

1,313 Utilization certificates in respect of loans and grants of ₹ 6,267.34 crore provided by various departments were in arrear as on 31 March 2016. 202 annual accounts of 83 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2016. Out of 29 autonomous bodies, whose audit has been entrusted to the CAG by the State, two had delayed submission of their annual accounts for more than five years.

State Government reported 105 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.33 crore on which final action was pending as of June 2016. Out of these, 93 cases were more than five years old.

During 2015-16, 22.34 *per cent* of total expenditure was classified under omnibus Minor Head – 800 instead of depicting distinctly in the Finance Accounts which affects the transparency in financial reporting.

CHAPTER-I

FINANCES OF THE STATE GOVERNMENT

Chapter I

Finances of the State Government

Introduction

This chapter provides a broad perspective of the finances of the Government of Haryana during 2015-16 and analyses changes observed in the movement of major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*. The methodologies adopted for assessment of the fiscal position are given in *Appendix 1.3*.

1.1 Profile of State

Haryana is an agrarian State with 21 districts, 13 of which are part of the National Capital Region. The State is located near the national capital. It is the 21st largest State in terms of geographical area (44,212 sq km) and 18th by population (as per 2011 census). The State's population increased from 2.11 crore in 2001 to 2.54 crore in 2011 recording a growth of 19.9 *per cent*. The percentage of population below the poverty line was 12.5 which is lower than the all-India average of 29.50. The State's Gross State Domestic Product (GSDP) in 2015-16 at current prices was ₹ 4,92,657 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.55 *per cent* (as per 2011 census) (*Appendix 1.1*). The per capita income of the State for 2015-16 is ₹ 1,65,204¹.

Gross State Domestic Product (GSDP)

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

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP (₹ in crore)	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (Percentage)	20.52	13.91	13.28	10.78	8.71
State's GSDP (₹ in crore)	3,00,755.57	3,50,406.61	3,95,747.73	4,41,864.26	4,92,657
Growth rate of GSDP (Percentage)	15.40	16.51	12.94	11.65	11.50

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

¹ Source: Directorate of Economic and Statistical Analysis, Haryana.

1.1.1 Summary of Fiscal Transactions

The summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* the previous year (2014-15) is given in **Table 1.1**.

Table 1.1: Summary of Fiscal operations in 2015-16

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non Plan	Plan	Total
Section-A: Revenue							
Revenue receipts	40,798.66	47,556.55	Revenue expenditure	49,117.87	40,674.90	18,560.80	59,235.70
Tax revenue	27,634.57	30,929.09	General Services	16,764.73	18,585.59	127.74	18,713.33
Non-tax revenue	4,613.12	4,752.48	Social Services	19,120.55	10,172.68	11,366.18	21,538.86
Share of Union Taxes/ Duties	3,548.09	5,496.22	Economic Services	13,088.00	11,623.48	7,066.88	18,690.36
Grants from Government of India	5,002.88	6,378.76	Grants-in-aid and Contributions	144.59	293.15	-	293.15
Section-B: Capital and others							
Misc. Capital Receipts	18.74	29.98	Capital Outlay	3,715.53	283.77	6,624.56	6,908.33
Recoveries of Loans and Advances	272.82	328.28	Loans and Advances disbursed	842.87	275.20	12,975.09	13,250.29
Public Debt receipts	18,858.75	37,998.43	Repayment of Public Debt	8,227.41	-	-	7,214.68
Contingency Fund	--	63.22	Contingency Fund	--	-	-	63.22
Public Account receipts	28,064.30	29,055.78	Public Account disbursements	25,609.25	-	-	28,649.81
Opening Cash Balance	6,007.18	6,507.52	Closing Cash Balance	6,507.52	-	-	6,217.73
Total	94,020.45	1,21,539.77	Total	94,020.45			1,21,539.76

(Source: Finance Accounts for the respective years)

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

The following are the major changes in fiscal transactions during 2015-16 over the previous year:

- Revenue receipts increased by ₹ 6,757.89 crore (16.56 per cent) as a result of increase in tax revenue by ₹ 3,294.52 crore (11.92 per cent) and of non-tax revenue by ₹ 139.36 crore (3.02 per cent) as well as increase in share of Union taxes and duties from the Government of India (GOI) by ₹ 1,948.13 crore (54.91 per cent) and in Grants-in-aid from GOI by ₹ 1,375.88 crore (27.50 per cent). The State's own tax revenue of ₹ 30,929.09 crore fell short by 6.98 per cent and 18.71 per cent vis a vis projection made in Mid-term Fiscal Policy Statement (MTFPS) (₹ 33,249 crore) and target fixed by 14th Finance Commission (FFC) (₹ 38,049 crore) respectively. The non-tax revenue (₹ 4,752 crore) increased by 15.60 per cent of the target fixed by FFC (₹ 4,111 crore) and fell short by 30.98 per cent of projection made in MTFPS (₹ 6,885 crore) respectively for the year 2015-16 (**Appendix 1.6**).

- Revenue expenditure increased by ₹ 10,118 crore (20.60 per cent) as a result of increase in expenditure on ‘General Services’ (₹ 1,949 crore), ‘Social Services’ (₹ 2,418 crore) and ‘Economic Services’ (₹ 5,602 crore). The Non-Plan Revenue expenditure (NPRE) (₹ 40,674.90 crore) fell short by 5.86 per cent against the projection made in MTFPS ₹ 43,208.62 crore (*Appendix 1.6*).
- Total Revenue Expenditure of ₹ 59,235.70 crore was higher by 33.07 per cent against the normative assessment in FFC (₹ 44,514 crore) but fell short by 4.26 per cent as compared to projection made under MTFPS (₹ 61,870 crore) (*Appendix 1.6*).
- Capital expenditure increased by ₹ 3,192.80 crore (85.93 per cent) mainly on account of increase in expenditure on ‘economic services’ due to investment of ₹ 1,297.50 crore in power companies under Ujwal Discom Assurance Yojana (UDAY), expenditure of ₹ 1,425 crore and ₹ 494 crore on Food, Storage & Warehousing and Transport respectively.
- Recovery of loans and advances increased by ₹ 55.46 crore (20.33 per cent) during 2015-16.
- Net Public account receipts decreased from ₹ 2,455.05 crore in 2014-15 to ₹ 405.97 crore in 2015-16.
- The cash balance of ₹ 6,217.73 crore at the close of 2015-16 decreased by ₹ 289.79 crore over the previous year.

1.1.2 Review of the fiscal situation

Fiscal reforms path in Haryana

In Haryana, fiscal reforms and consolidation were brought to the forefront with the State Government enacting the Fiscal Responsibility and Budget Management (FRBM) Act on 6 July, 2005 as per recommendations of the 12th Finance Commission with the objective of eliminating revenue deficit and reducing fiscal deficit within the prescribed limit. The FRBM Act was further amended as per guidelines received from GOI, from time to time.

Keeping in view the Fourteenth Finance Commission (FFC) recommendations regarding growth, revenues and fiscal management, new set of targets have been fixed. The FFC has projected an average annual growth rate of 15.73 per cent for GSDP at current prices for the State for the period 2015-16 to 2019-20. The Fiscal Deficit is recommended to be capped at 3.25 per cent of the GSDP during the same period while the net borrowing limit of the State is also suggested to be capped at 3.25 per cent of GSDP from 2015-16 onwards and limiting the outstanding debt as percentage of GSDP by 19.28 per cent in 2015-16, 19.91 per cent in 2016-17, 20.45 per cent in 2017-18, 20.92 per cent in 2018-19 and 21.33 per cent in 2019-20. However, the State Government fixed the target of 1.83 per cent, 3.14 per cent and 18.91

per cent of GSDP for Revenue deficit, Fiscal deficit and outstanding debt respectively in the budget for the year 2015-16.

Major fiscal variables provided in the budget, based on the recommendations of the FFC and as targeted in the FRBM Act of the State, are shown in **Table 1.2**.

Table 1.2: Variations in major fiscal variables from projections

Fiscal variables	2015-16						
	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Percentage variation of actuals over		
					Targets of FRBM Act	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit (-) / Surplus (+) (₹ in crore)	1.83 per cent of GSDP	(-) 9,557.52	18.27 per cent of TRR	(-) 11,679	29.51	(-) 2,121.48 (22.20 per cent)	24.56 (34.37 per cent)
Fiscal Deficit/GSDP (In per cent)	3.14	3.14	3.14	6.39	103.50	103.50	103.50
Ratio of total outstanding debt to GSDP (In per cent)	18.91	18.91	18.91	24.50	29.56	29.56	29.56

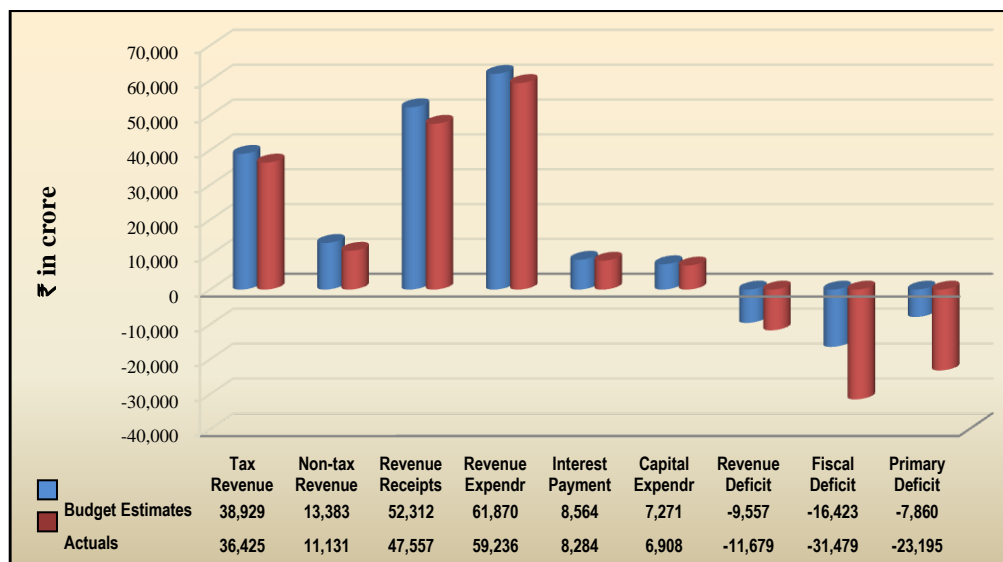
The revenue deficit (₹ 11,679 crore) for the year 2015-16 was higher than the projection made in budget and MTFPS and fiscal deficit was 2.88 per cent of GSDP excluding effect of UDAY scheme² and 6.39 per cent of GSDP with UDAY scheme against the target of 3.14 per cent set out in FRBM, Budget and MTFPS.

The total outstanding debt projected at 18.91 per cent of GSDP as per FRBM Act, budget and MTFPS targets for the year 2015-16 was higher at 24.50 per cent of GSDP with UDAY scheme and 20.99 per cent of GSDP excluding effect of UDAY scheme in the current year.

1.1.3 Budget estimates and actual

The budget papers provide estimates of revenue and expenditure for a particular fiscal year. The estimation of revenue and expenditure should be made as accurately as possible so that variations can be analysed to find out the genuine causes. The Budget estimates and actual for some important fiscal parameters are given in **Chart 1.1**.

² State Government has taken over the debt of ₹ 17,300 crore (GIA: ₹ 3,892.50 crore, Equity: ₹ 1,297.50, Loans: ₹ 12,110 crore) from the DISCOMS under UDAY.

Chart 1.1: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2015-16

As against the targeted revenue receipt of ₹ 52,312 crore, the actual revenue receipts were ₹ 47,557 crore (91 per cent). The collection under tax revenue was only ₹ 36,425 crore against the anticipated receipt of ₹ 38,929 crore mainly due to lesser receipt under VAT which was only ₹ 21,060 crore against the anticipation of ₹ 22,821 crore and stamp and registration fee of ₹ 3,191 crore against anticipated receipt of ₹ 3,600 crore. The non-tax receipts was only ₹ 11,131 crore (83 per cent) against the anticipated receipt of ₹ 13,383 crore mainly due to lesser receipts under Urban Development (₹ 878.05 crore), non-ferrous mining and metallurgical industries (₹ 728.39 crore) and Road Transport (₹ 195.45 crore) than the estimated projections.

The actual revenue expenditure (₹ 59,236 crore) was within the budget provision of ₹ 61,870 crore. The interest payments (₹ 8,284 crore) were kept within estimated projection (₹ 8,564 crore) and the capital expenditure was ₹ 6,908 crore against the budget estimate of ₹ 7,271 crore. The Government could not maintain the estimated revenue deficit (₹ 9,557 crore), as this increased to ₹ 11,679 crore (22 per cent). The actual fiscal and primary deficits were also more than the anticipated. Against the budgeted fiscal deficit of ₹ 16,423 crore, actual fiscal deficit of ₹ 31,479 crore was due to the impact of the implementation of UDAY.

1.1.4 Gender budgeting

The State Government has introduced some schemes exclusively for women in the budget. Some of them are detailed in **Table 1.3**.

Table 1.3: Schemes for the women – budget estimates and expenditure incurred during 2015-16

(₹ in crore)

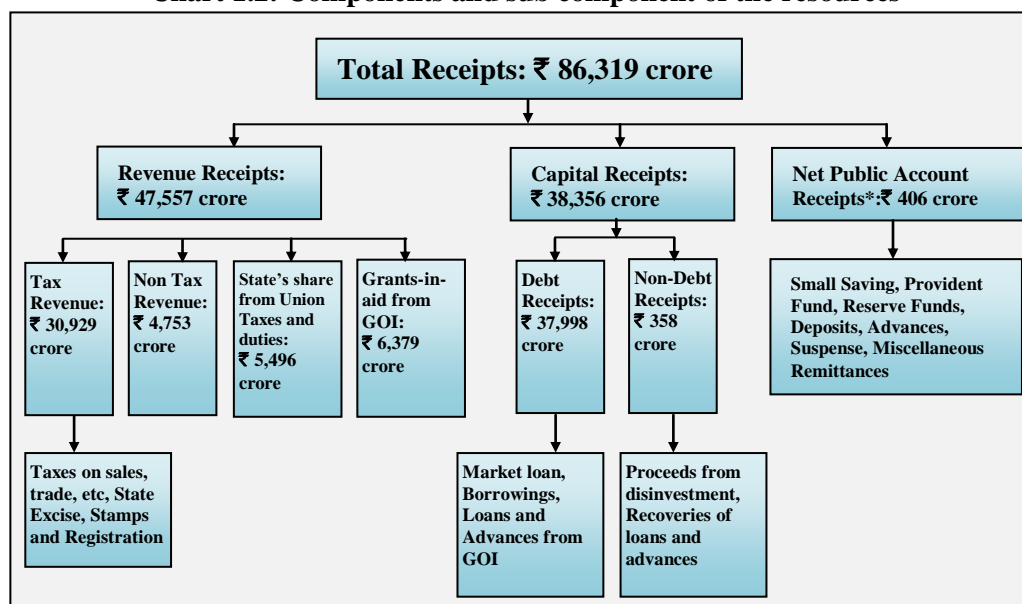
Sr. No.	Scheme	Budget Estimate	Actual Expenditure
1.	Indira Gandhi Priyadarshini Vivah Shagun Yojana	67.33	67.33
2.	Ladli – Social security pension scheme for families having only girl/girls child	40.01	40.01
3.	Widow pension	875.12	875.12
4.	Financial assistance/Insurance of anganwari workers/ helpers	70.04	70.04
5.	Apni Beti Apna Dhan (Ladli)	97.71	97.71
6.	Adolescent girls scheme	4.07	4.07
7.	Protection of women from domestic violence - setting up of cells	1.08	1.08
8.	Home cum training centers for destitute women and widows	1.53	1.53
9.	Pension to aged, physically handicapped and destitute women and widows	15.19	15.77
10.	Rajiv Gandhi scheme for empowerment of adolescent girls	11.29	19.15
11.	Scheme for Beti Bachao Beti Padhao	3.85	3.85

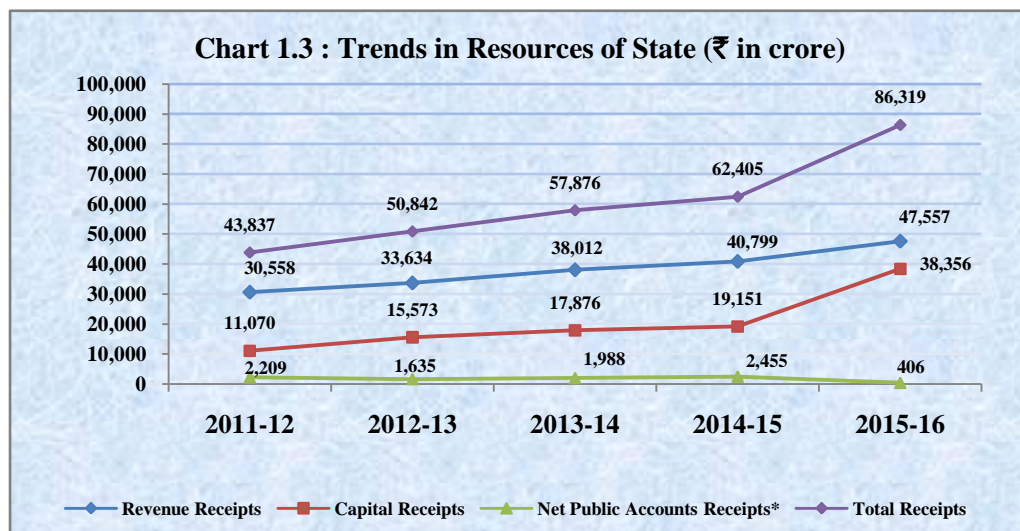
(Source: State budget 2015-16 and detailed Appropriation Accounts for 2015-16)

1.2 Resources of the State as per Finance Accounts 2015-16

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2011-16, the **Chart 1.2** and **Chart 1.4** depict the composition of resources of the State during the current year.

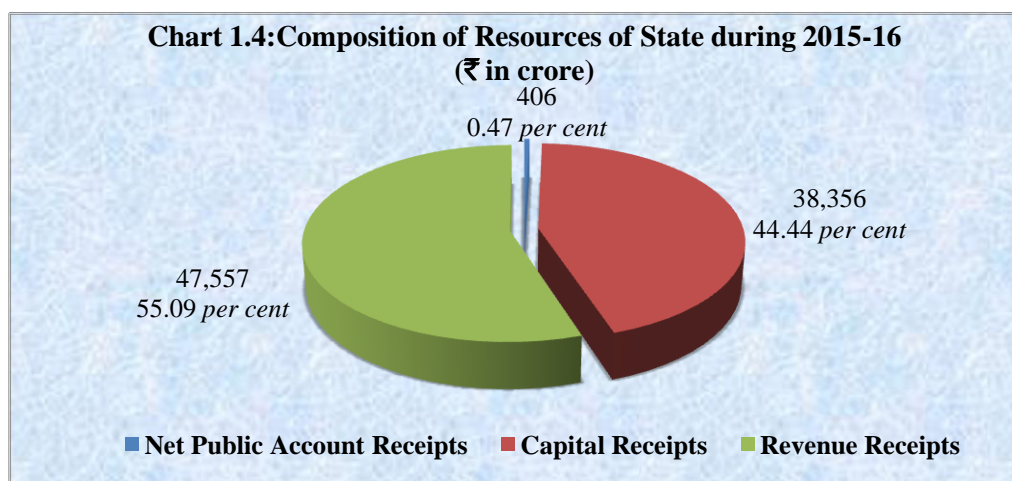
Chart 1.2: Components and sub component of the resources





(Source: State Finance Accounts of the respective years)

* Net Public Account Receipts (₹ 406 crore) = Public Account Receipts (₹ 29,056 crore) less Public Accounts Disbursements (₹ 28,650 crore)

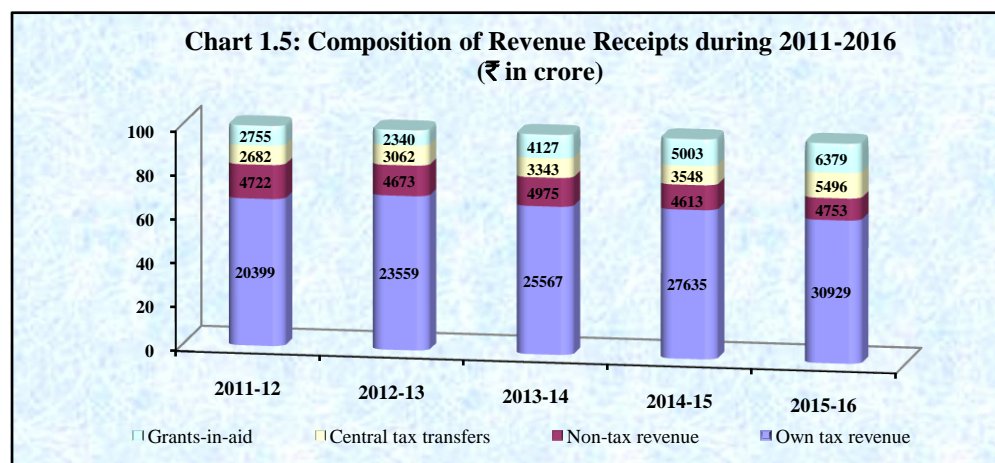


The total receipts of the Government increased by ₹ 42,482 crore, (96.91 per cent) from ₹ 43,837 crore in 2011-12 to ₹ 86,319 crore in 2015-16. Revenue receipts increased by ₹ 16,999 crore (55.63 per cent), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 27,286 crore (246.49 per cent) and Net Public Account receipts decreased by ₹ 1,803 crore (81.62 per cent) during the same period. The share of revenue receipts in the total receipts decreased from 69.71 per cent in 2011-12 to 55.09 per cent in 2015-16. The share of net Public Accounts receipts decreased from 5.04 to 0.47 per cent whereas the share of capital receipts including debt increased from 25.25 per cent to 44.43 per cent during 2011-16.

1.3 Revenue Receipts

Statement 14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, central tax transfers and grants-in-aid from GOI. The trends and

composition of revenue receipts over the period 2011-16 are presented in **Appendix 1.4** and also depicted in **Chart 1.5**.



(Source: State Finance Accounts of respective years)

The revenue receipts of the State increased by 55.63 per cent during the period from 2011-12 to 2015-16. The State's own revenue increased by 42.04 per cent, the grants-in-aid from GOI increased by 131.54 per cent and the central tax transfers increased by 104.92 per cent during the same period. The share of the State's own revenue (tax revenue and non-tax revenue) in the total revenue decreased from 82.2 per cent in 2011-12 to 75.03 per cent in 2015-16. The share of grants-in-aid from GOI increased from 9.02 per cent in 2011-12 to 13.41 per cent in 2015-16.

During 2006-07 to 2014-15, the compound annual growth rate (CAGR) of revenue receipts at 10.81 per cent was lower than the growth rate of General Category States (GCS) (14.74 per cent). This growth rate over the previous year at 16.56 per cent was higher than the growth rate of 15.00 per cent in GCS (**Appendix 1.1**). The trends in revenue receipts relative to GSDP are given in **Table 1.4**.

Table 1.4: Trends in Revenue Receipts relative to GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	30,558	33,634	38,012	40,799	47,557
Rate of growth of RR (per cent)	19.54	10.07	13.02	7.33	16.56
R R/GSDP (per cent)	10.16	9.60	9.61	9.23	9.65
Buoyancy Ratios					
Revenue Buoyancy with respect to GSDP	1.27	0.61	1.01	0.63	1.44
State's Own Tax Buoyancy with respect to GSDP	1.40	0.94	0.66	0.69	1.04
Revenue Buoyancy with reference to State's own taxes	0.91	0.65	1.53	0.91	1.39
State's GSDP (₹ in crore)	3,00,756	3,50,407	3,95,748	4,41,864	4,92,657
Growth rate of GSDP (Percentage)	15.40	16.51	12.94	11.65	11.50

The growth rate of revenue receipts which was 19.54 per cent in 2011-12 decreased to 16.56 per cent in 2015-16. The revenue buoyancy with reference to own tax revenue increased from 0.91 in 2011-12 to 1.39 in 2015-16.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non tax receipts for the year 2015-16 vis-a-vis assessment made by FFC and MTFPS are given in the **Table 1.5**.

Table 1.5: Actual tax and non-tax receipts vis-à-vis assessment made by FFC and MTFP

(₹ in crore)

	FFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					FFC projection	Budget estimates	MTFPS projection
Tax revenue	38,049	33,249 ³	33,249	30,929	(-) 18.71	(-) 6.98	(-) 6.98
Non-tax revenue	4,111	6,885 ⁴	6,885	4,753	15.62	(-) 30.97	(-) 30.97

The actual collection under State's own tax revenue fell short by 18.71 per cent of the projections made by FFC and 6.98 per cent of budget estimates and MTFPS projection. The actual receipts under non-tax revenue increased by 15.62 per cent of the projections made by FFC and fell short by 30.97 per cent of budget estimates and MTFPS.

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.6** which also depicts the trends in various components of own tax revenue of the State during 2011-16.

Table 1.6: Components of State's own resources

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on sales, trades, etc.	13,383.69 (21)	15,376.58 (15)	16,774.33 (9)	18,993.25 (13)	21,060.23 (11)
State excise	2,831.89 (20)	3,236.48 (14)	3,697.35 (14)	3,470.45 (-6)	43,71.08 (26)
Taxes on vehicles	740.15 (62)	887.30 (20)	1,094.86 (23)	1,191.50 (9)	1,400.38 (18)
Stamp duty and Registration fees	2,793.00 (20)	3,326.25 (19)	3,202.48 (-4)	3,108.70 (-3)	3,191.21 (3)
Land revenue	10.95 (9)	12.98 (19)	12.42 (-4)	15.28 (23)	14.97 (-2)
Taxes on goods and passengers	429.32 (11)	470.76 (10)	497.45 (6)	527.07 (6)	554.25 (5)
Other taxes ⁵	210.46 (31)	248.67 (18)	287.71 (16)	328.32 (14)	336.97 (3)
Total	20,399.46 (21)	23,559.02 (15)	25,566.60 (9)	27,634.57 (8)	30,929.09 (12)

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

(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹ 10,529.63 crore (51.62 per cent) during 2011-16. All the major taxes and duties recorded increase in the tax revenue except a marginal decrease in Land Revenue during 2015-16. During 2006-07 to 2014-15, the CAGR of tax revenue was 12.30 per cent which was less than growth rate of GCS (15.08 per cent). This growth rate in 2015-16 over the previous year at 11.92 per cent was also lower than the growth rate of 13.28 per cent in general

³ Excluding Share of Central Taxes.

⁴ Excluding share of GIA.

⁵ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

category States (*Appendix 1.1*). The State's own tax revenue (₹ 30,929 crore) was less than the projections made by the Government in MTFPS (₹ 33,249 crore) and in FFC (₹ 38,049 crore).

Cost of tax collection

The collection of major taxes, expenditure incurred on their collection and the percentage of such expenditure to collection during the years 2013-14 to 2015-16 are given in **Table 1.7** which shows that cost of collection is less in the State than the All India Average.

Table 1.7: Cost of collection of taxes

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Taxes on Sales, trades, etc.	2013-14	16,774.33	101.42	0.60	0.88
	2014-15	18,993.25	118.98	0.63	0.91
	2015-16	21,060.23	128.50	0.61	NA
Taxes on Vehicles	2013-14	1,094.86	13.92	1.27	6.25
	2014-15	1,191.50	16.76	1.41	6.08
	2015-16	1,400.38	18.72	1.34	NA
State Excise	2013-14	3,697.35	25.38	0.69	1.81
	2014-15	3,470.45	28.88	0.83	2.09
	2015-16	4,371.08	31.08	0.71	NA
Stamp and Registration	2013-14	3,202.48	9.62	0.30	3.37
	2014-15	3,108.70	10.37	0.33	3.59
	2015-16	3,191.21	15.37	0.48	NA

(Source: Finance Accounts for the respective years)

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2011-16) given in **Table 1.8** depicts the trends in various components of non-tax revenue of the State during 2011-16.

Table 1.8: Growth of non-tax revenue during 2011-16

Revenue Head	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Interest receipts	864.96 (25)	1,058.21 (22)	1,090.71 (3)	933.59 (-14)	1,087.49 (16)
Dividends and Profits	1.64 (-34)	7.05 (330)	6.49 (-8)	5.80 (-11)	15.89 (174)
Other non-tax receipts	3,855.05 (41)	3,607.89 (-6)	3,877.86 (7)	3,673.73(-5)	3,649.10 (-1)
a) Major and medium Irrigation	583	139	95	129	110
b) Road Transport	853	1,000	1,098	1,235	1,255
c) Urban Development	1,039	991	1,105	861	422
d) Education	296	385	319	564	637
e) Non-ferrous mining and metallurgical industries	76	76	79	43	272
Total	4,721.65 (38)	4,673.15 (-1)	4,975.06 (6)	4,613.12 (-7)	4,752.48 (3)

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

(Source: Finance Accounts for the respective years)

The actual receipts under non-tax revenue increased by ₹ 30.83 crore (0.65 per cent) during 2011-16. Non Tax revenue (₹ 4,752.48 crore) constituted 9.99 per cent of the revenue receipt during 2015-16 registering increase of ₹ 139.36 crore (3.02 per cent) over the previous year.

Building and Other Construction Workers' Welfare Cess

The State Government collects cess on the cost of construction incurred by employers under the Building and Other Construction Workers' Welfare Cess Act, 1996. The collected cess is to be spent on welfare schemes for construction workers. For this purpose, Building and Other Construction Workers' Welfare Board has been constituted. As per accounts of the Board, the total funds available with the Board as on 31 March 2015 is ₹ 1,795.31 crore. The Board spent only ₹ 8.04 crore on labour welfare schemes during 2014-15.

1.3.2 Grants in aid from GOI

The grants-in-aid from GOI increased by ₹ 1,375.88 crore in 2015-16 over the previous year as shown in **Table 1.9**.

Table 1.9: Grants-in-aid received from GOI

Particulars	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	1,246.51 (-29)	851.62 (-32)	2,256.17 (165)	1,723.20 (-24)	3,744.39 (117)
Grants for State Plan Schemes	674.54 (-10)	727.75 (8)	856.66 (18)	2,815.36 (229)	2,268.18 (-19)
Grants for Central Plan Schemes	50.79 (-42)	44.32 (-13)	62.99 (42)	24.57 (-61)	27.53 (12)
Grants for Centrally Sponsored Schemes	783.09 (75)	715.56 (-9)	951.36 (33)	439.75 (-54)	338.66 (-23)
Total	2,754.93 (-10)	2,339.25 (-15)	4,127.18 (76)	5,002.88 (21)	6,378.76 (28)

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

(Source: Finance Accounts for respective years.)

In addition to above, GoI had been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However, during 2015-16, the GoI transferred ₹ 919.15⁶ crore directly to various implementing agencies/ Non-Governmental Organisations of the State.

1.3.3 Central tax transfers

Central tax transfers increased from ₹ 3,548.09 crore in 2014-15 to ₹ 5,496.22 crore in 2015-16 as given in **Table 1.10**.

Table 1.10: Central tax transfers during 2014-15 and 2015-16

Name of Tax	Recommendation of FFC	(₹ in crore)		
		Actual for 2014-15	Actual for 2015-16	Variation
Corporation Tax	42 per cent of the sharable amount of Central taxes to states compared to 32 per cent of ThFC	1,239.11	1,733.37	494.26
Income Tax		884.86	1,204.79	319.93
Wealth Tax		3.35	0.40	-2.95
Customs		573.87	880.83	306.96
Union Excise Duty		324.04	733.13	409.09
Service Tax		522.86	939.76	416.90
Other Taxes on Income & Expenditure		0	0.03	0.03
Duties on Commodities and Services		0	3.91	3.91
Total			3,548.09	5,496.22

(Source: Finance Accounts for respective years.)

⁶ Appendix VI of Finance Accounts of 2015-16.

The FFC recommended increasing the States' share of Central Taxes from 32 to 42 *per cent*. Accordingly, the State's share in the net proceeds of Central Tax (excluding Service Tax) and net proceeds of Service Tax was fixed at 1.084 and 1.091 *per cent*, respectively. The share of Union Taxes received during 2015-16 (₹ 5,496.22 crore) was less by ₹ 183.78 crore than the projections made in the estimates (₹ 5,680 crore) but it was substantially more than the recommendation of 13th Finance Commission by 54.91 *per cent* as compared to 2014-15.

1.3.4 Non deposit of revenue receipts in the Consolidated Fund of the State

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

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

During 2011-15, the receipts under the fund were ₹ 2,010.48 crore and expenditure incurred was ₹ 2,001.34 crore. Since these funds were not included in the annual budget proposals, the legislature had no opportunity to exercise its control over such funds.

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

The budget allocation made for fulfillment of Thirteenth Finance Commission recommendation for the year 2014-15 and Fourteenth Finance Commission recommendation for the year 2015-16 viz-a-viz Government releases and actual expenditure incurred are given in **Table 1.11**.

Table 1.11: Budget allocation, Government releases and actual expenditure against recommendations of 13th and 14th Finance Commission for the year 2014-15 and 2015-16 (₹ in crore)

Name of Scheme/ Department	2014-15			2015-16		
	Budget	Government releases	Actual expenditure	Budget	Government releases	Actual expenditure
Urban Development	204.24	171.07	122.74	199.61	86.41	135.05
Relief on Account of National Calamities- SDRF	437.18	260.41	221.37	411.00	203.52	-
Other Rural Development Programme	375.69	238.37	284.06	419.28	419.28	419.28
Other Departments	588.57	414.62	516.19	-	-	-
Total	1,605.68	1,084.47	1,144.36	1,029.89	709.21	554.33

(Source: Figures obtained from Finance Department of Haryana)

In accordance with the recommendation of the 13th Finance Commission, against the budget provision of ₹ 1,605.68 crore, GoI released ₹ 1,084.47 crore. Against this, Government incurred an expenditure of ₹ 1,144.36 crore during 2014-15. The percentage of expenditure to the funds was 5.52 per cent more than the GoI releases but 71.27 per cent against the provisions made in budget 2014-15.

As per recommendations of the 14th Finance Commission, GoI released only basic grants for local bodies (Rural and Urban Development) and State Disaster Response Fund during the year 2015-16. Against the budget provision of ₹ 1,029.89 crore, GoI released ₹ 709.21 crore while expenditure of ₹ 554.33 crore was incurred during 2015-16. The percentage of expenditure to the funds was 22 per cent less than the GoI releases but 54 per cent against the provisions made in budget 2015-16.

1.4 Capital Receipts

Capital receipts include recoveries of loans and advances receipts through debt i.e. internal and from GoI and miscellaneous capital receipts. The capital receipts during five years (2011-16) are detailed in **Table 1.12**.

Table 1.12: Trends in growth and composition of receipts

(₹ in crore)					
Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	11,070.19	15,573.73	17,875.90	19,150.31	38,356.69
Miscellaneous Capital Receipts	9.24	10.81	9.89	18.74	29.98
Recovery of Loans and Advances	294.12	349.38	261.85	272.82	328.28
Public Debt Receipts	10,766.83	15,213.54	17,604.16	18,858.75	37,998.43
Market Loans	6,356.65	9,330.00	11,446.18	13,200.00	14,099.99
Bonds	0.00	0.00	0.00	0.00	17,300.00
Loans from Financial Institutions	3,863.29	5,158.23	4,777.60	4,102.79	4,641.45
Special Securities issued to National Small Saving Fund	141.69	438.40	566.60	1,251.31	1,721.40
Other Loans	307.48	235.76	472.31	173.89	138.36
Loans from GoI	97.72	51.15	341.47	130.76	97.23
Percentage of Market Loan to Public Debt Receipt	59.04	61.32	65.02	69.99	37.11
Rate of growth over the previous year (per cent)					
Of debt capital receipts	9	41	16	7	101
Of non-debt capital receipts	26	19	-25	7	23
Of GSDP of Capital Receipts	15.40	16.51	12.94	11.65	11.50
	10	41	15	7	100

(Source: Finance Accounts of respective years)

Share of Market loans in Public Debt receipts increased to 69.99 *per cent* in 2014-15 from 59.04 *per cent* in 2011-12, but decreased to 37.11 *per cent* in 2015-16 which is mainly due to issue of Power bonds against takeover of loans of ₹ 17,300 crore of Power companies under UDAY scheme during the year 2015-16 .

1.4.1 Proceeds from disinvestment

During the year 2015-16, net proceeds from capital disinvestment of 14 Cooperative Banks and Societies were ₹ 29.98 crore which is 60 *per cent* more than the previous year (₹ 18.74 crore).

1.4.2 Recoveries of loans and advances

During the year, loans and advances amounting to ₹ 328.28 crore were recovered. Out of this, ₹ 244.48 crore were repaid by Government servants. Out of total outstanding amount of ₹ 4,572.29 crore as on 31 March 2015 only ₹ 83.80 crore had been recovered from other institutions which was indicative of inadequate efforts of State Government for recovery of outstanding loans.

The outstanding loans against Co-operative Sugar Mills were ₹ 1,212.90 crore as on 31 March 2015. During the year 2015-16, the State Government disbursed ₹ 646 crore. No repayment was received against these loans during 2015-16. The loans of ₹ 1,858.90 crore were outstanding against these Co-operative Sugar Mills at the end of 2015-16. The Government had disbursed loans to these sugar mills with conditions that the loan would be repaid in five years in equal installments after twelve months of sanction with nine *per cent* per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. Thus, the loans of ₹ 646 crore were sanctioned/dispensed to sugar mills without ensuring the fulfillment of conditions of earlier loans. Besides the principal, interest of ₹ 208.28 crore had also been accrued against the outstanding loans as on 31st March 2016. On being pointed out, the Registrar Cooperative Societies (RCS), Haryana, stated (September 2016) that Cooperative Sugar Mills were incurring losses due to mis-match between cost of production and sugar prices.

1.4.3 Debt receipts from internal sources

An amount of ₹ 37,901.20 crore was received as internal debt receipts during 2015-16 which was ₹ 19,173.21 crore (102.38 *per cent*) more than previous year (₹ 18,727.99 crore). Loans of ₹ 14,100 crore as market loans, ₹ 4,779.81 crore from financial institutions and banks and ₹ 1,721.40 crore from National Small Savings Funds were raised during 2015-16 besides bonds issued by State Government for ₹ 17,300 crore on account of loans of DISCOMS undertaken under UDAY during 2015-16.

1.4.4 Loans and Advances from GOI

Total loans and advances from GOI decreased by ₹ 78.91 crore from ₹ 2,127.83 crore in 2014-15 to ₹ 2,048.92 crore in 2015-16. Loans of ₹ 97.23 crore were received from GOI and repayment of ₹ 176.14 crore was made during the year.

1.5 Public Account Receipts

Receipts and disbursements in respect of transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund, are kept in Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the State Legislature. Trends of receipts and disbursements under various segments of public account are given in **Table 1.13**.

Table 1.13: Trends in Public Account Receipts and Disbursements during 2014-15 and 2015-16

(₹ in crore)

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Account		Excess of receipts over disbursements	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
a. Small Savings, Provident Fund etc.	2,747.69	2,967.99	1,706.64	1,919.35	1,041.05	1,048.64
b. Reserve Fund	1,257.10	698.81	247.79	1,709.62	1,009.31	-1,010.81
c. Deposits	17,064.80	17,594.40	16,593.45	17,225.13	471.35	369.27
d. Advances	27.02	38.10	26.95	38.10	0.07	0.00
e. Suspense and Miscellaneous	453.48	562.53	506.32	544.51	(-) 52.84	18.02
f. Remittances	6,514.21	7,193.95	6,528.10	7,213.10	(-) 13.89	-19.15
Total	28,064.30	29,055.78	25,609.25	28,649.81	2,455.05	405.97

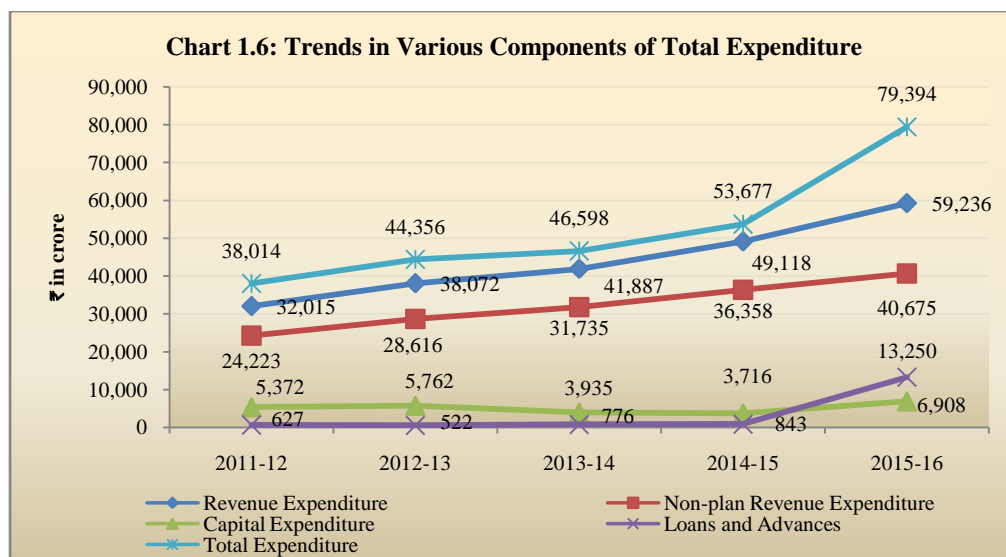
(Source: Finance accounts of respective years)

1.6 Application of Resources

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

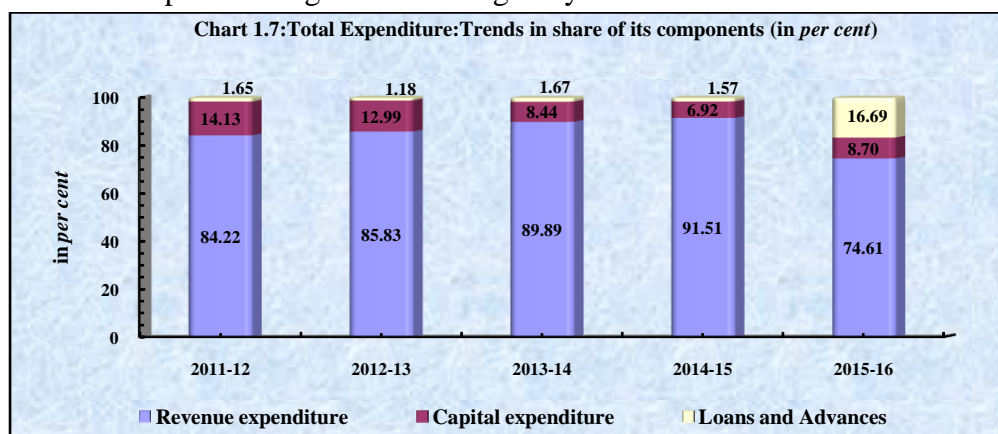
1.6.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of the last five years (2011-16) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted respectively in **Charts 1.7 and 1.8** for the year 2011-12 to 2015-16.



(Source: Finance accounts of respective years)

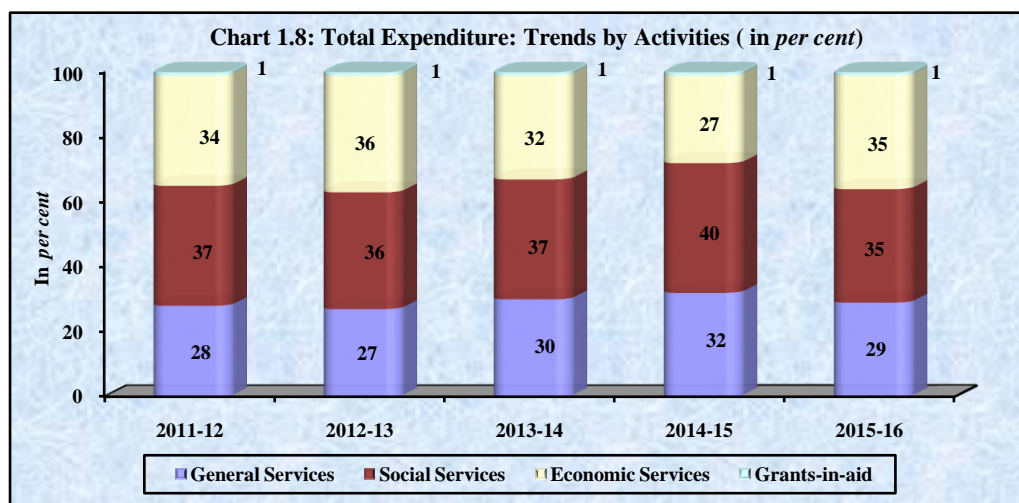
Total expenditure increased by 108.85 per cent over a period of five years (2011-16). It increased by 47.91 per cent over the previous year. During this period, revenue expenditure and capital expenditure increased by 85.03 per cent and 28.59 per cent respectively. The share of Plan and Non-Plan expenditure was in the ratio of 48 per cent and 52 per cent during the year 2015-16. Disbursement of loans and advances also increased by 2013.24 per cent during the period from 2011-12 to 2015-16. This increase was due to loans amounting to ₹ 12,266.83 crore to power companies and ₹ 646 crore to various co-operative sugar mills during the year 2015-16.



(Source: Finance Accounts of respective years)

The share of revenue expenditure in total expenditure increased from 84.22 per cent in 2011-12 to 91.51 per cent in 2014-15 but decreased to 74.61 per cent in 2015-16, while the share of capital expenditure in total expenditure decreased from 14.13 per cent in 2011-12 to 8.70 per cent in 2015-16 which is an area of concern. Also the share of Loans and Advances disbursed decreased from 1.65 per cent in 2011-12 to 1.57 per cent in 2014-15 but increased to 16.69 per cent in 2015-16. The ratio of Non Plan Revenue Expenditure (NPRE) to total expenditure increased from 63.72 per cent in 2011-12 to 67.73 per cent in 2014-15 but decreased to 51.23 per cent in 2015-16. The ratio of

NPRE to GSDP increased from 8.05 *per cent* in 2011-12 to 8.26 *per cent* in 2015-16.



The movement of relative shares of various components of expenditure indicated that while the share of general services including interest payments and economic services increased from 28 and 34 *per cent* in 2011-12 to 29 and 35 *per cent* in 2015-16 respectively, the share of social services decreased from 37 *per cent* in 2011-12 to 35 *per cent* in 2015-16 while the share of grants-in-aid remained same at the level of just one *per cent* for the same period. The combined share of social and economic services which represented development expenditure also decreased from 71 *per cent* in 2011-12 to 70 *per cent* in 2015-16.

1.6.2 Revenue expenditure

Table 1.14 presents the growth of revenue expenditure over five years (2011-16):

Table 1.14: Growth of Revenue Expenditure

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue expenditure	32,015	38,072	41,887	49,118	59,236
Growth rate (<i>per cent</i>)	13	19	10	17	21
Revenue expenditure as percentage to GSDP	11	11	11	11	12
Non-plan Revenue expenditure (NPRE)	24,223	28,616	31,735	36,358	40,675
Percentage of NPRE to revenue expenditure	76	75	76	74	69

Revenue expenditure during 2011-16 increased by ₹ 27,221 crore (85 *per cent*) with the growth rate ranging from 13 to 21 *per cent* but its percentage to GSDP remained constant at 11 *per cent* during the period 2011-15 but increased to 12 *per cent* during the year 2015-16.

Revenue expenditure increased by 21 *per cent* from ₹ 49,118 crore in 2014-15 to ₹ 59,236 crore in 2015-16. Expenditure on general services increased by ₹ 1,948.60 crore on account of more expenditure mainly on pension and

miscellaneous general services (₹ 186.26 crore) and interest payments (₹ 1,355.78 crore). The expenditure on social services also increased by ₹ 2,419 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 623.35 crore), health and family welfare (₹ 315.84 crore) and social welfare and nutrition (₹ 771.76 crore). Expenditure on economic services increased by ₹ 5,602.36 crore due to more expenditure on subsidy and Grant-in-aid to power sector (₹ 4,981.22 crore). The break-up of revenue expenditure into NPRE (69 per cent) and Plan revenue expenditure (PRE) (31 per cent) showed that the proportionate share of NPRE was substantially higher than the PRE. The total increase of ₹ 10,117.83 crore in revenue expenditure comprised of ₹ 5,800.45 crore and ₹ 4,317.38 crore in NPRE and PRE respectively. The total revenue expenditure in 2015-16 at ₹ 59,235.70 crore was higher than the normative assessment of FFC (₹ 44,514 crore) but less than the projections made in MTFPS (₹ 61,869.62 crore).

The NPRE in 2015-16 at ₹ 40,674.90 crore and PRE at ₹ 18,560.80 crore was less than the projection of the Government made in its MTFPS (NPRE: ₹ 43,208.62 crore and PRE: ₹ 18,661 crore) (*Appendix 1.6*).

1.6.3 Committed Expenditure

The committed expenditure on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.15** and **Chart 1.9** present the trends in the expenditure on these components during 2011-16.

Table 1.15: Components of committed expenditure

(₹ in crore)

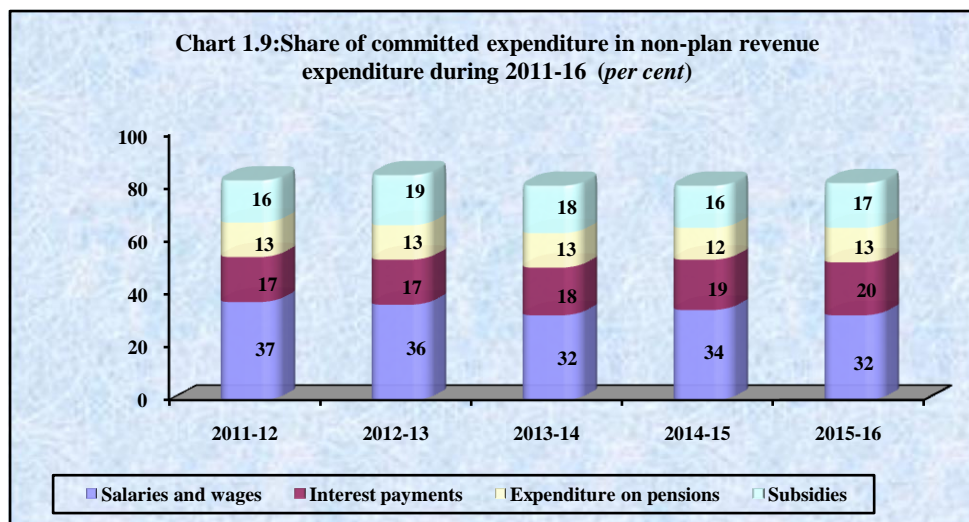
Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget Estimate	Actual
Salaries and wages, Of which	9,960 (33)	11,464 (34)	11,816 (31)	14,359 (35)	15,313	15,294*
Non-Plan Head	9,070	10,280	10,374	12,250	13,135	12,870
Plan Head**	890	1,184	1,442	2,109	2,178	2,424
Interest Payments	4,001 (13)	4,744 (14)	5,850 (15)	6,928 (17)	8,564	8,284 (17)
Expenditure on Pensions	3,204 (10)	3,636 (11)	4,169 (11)	4,602 (11)	5,900	5,413 (11)
Subsidies	3,853 (13)	5,454 (16)	5,681 (15)	5,693 (14)	6,865	6,899 (15)
Total	21,018 (69)	25,298 (75)	27,516 (72)	31,582 (77)	36,642	35,890 (75)

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

Note: Figures in parentheses indicate percentage to revenue receipts.

* Includes wages of ₹ 269.06 crore.

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



The total expenditure (₹ 28,722 crore) on salary, interest and pension payments was lower by ₹ 2,802.31 crore (8.89 per cent) than the projections by the Government in MTFPS (₹ 31,524.31 crore) and consumed 60 per cent of the revenue receipts. The four components, i.e. salary and wages, interest, pension payment and subsidies constituted about 82 per cent of the NPRES during 2015-16.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 15,294 crore) increased by 53.55 per cent during the period from 2011-12 to 2015-16. During 2006-07 to 2014-15, the CAGR of expenditure on salaries and wages was 16.87 per cent which was higher than GCS (15.49 per cent). This growth rate over the previous year at 6.51 per cent was less than the growth rate of 9.95 per cent in GCS (*Appendix 1.1*). The expenditure on salaries (₹ 15,025 crore) was below than the projections made in MTFPS (₹ 17,061 crore) (*Appendix 1.6*).

Interest payment

Interest payments (₹ 8,284 crore) increased by 107.05 per cent over a period of five years (2011-16). During 2015-16, there was an increase of ₹ 1,356 crore (19.57 per cent) over the previous year. The percentage of interest payments to revenue receipts increased from 13.09 per cent in 2011-12 to 17.42 per cent in 2015-16. Interest payments during 2015-16 were higher than the assessment made by FFC (₹ 7,582 crore) but was less than the projections in the MTFPS (₹ 8,564 crore) (*Appendix 1.6*).

Subsidies

Payment on subsidies increased by ₹ 3,046 crore (79.06 per cent) from ₹ 3,853 crore in 2011-12 to ₹ 6,899 crore in 2015-16, which was 14.51 per cent of the revenue receipts. Out of the total subsidies of ₹ 6,899 crore, ₹ 6,324 crore (92 per cent) was for the power and energy sectors. The total subsidy to the power and energy sector was higher than the projection in MTFPS (₹ 5,625 crore) (*Appendix 1.6*).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Some implicit subsidies extended during 2015-16 are detailed in the **Table 1.16**.

Table 1.16: Details of some of the implicit subsidy

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate		Expenditure
		Original	Revised	
1.	Scheme for managing the micro nutrients deficiency in soil	3.00	0.18	0.18
2.	Scheme for promotion of crops diversification	4.00	5.20	5.20
3.	National project on management of soil health and fertility	0.40	0.19	0.19
4.	Scheme for providing assistance on adoption of water saving technology	10.00	7.07	7.07
5.	Scheme for integrated horticulture development in Haryana	8.25	7.23	7.23
6.	Scheme for promotion of advanced international technology in horticulture sector	10.46	6.34	6.34
7.	Micro irrigation	20.00	2.07	2.07
8.	Scheme for establishment of hi-tech dairy units	5.00	4.85	4.85
9.	Rebate on rate of interest on short term loan advanced by co-operative banks	100.00	145.21	145.21
10.	One time settlement of Loan to all cooperative sugar mills	290.00	646.00	646.00

(Source: Detailed Appropriation Accounts.)

Pension payments

Pension payments (₹ 5,413 crore) increased by 68.95 per cent during the period from 2011-12 to 2015-16 which was 11.38 per cent of revenue receipts. The expenditure on pension payments in 2015-16 was higher than the assessments made by FFC (₹ 4,950 crore) and less than projections made by the MTFPS (₹ 5,900 crore) (*Appendix 1.6*). To meet the increasing pension liabilities, a new Contributory Pension Scheme was introduced by the State with effect from 1 January 2006.

Flagship schemes/ Programmes: Position of expenditure

Flagship schemes/Programmes are an integral and critical part of Government of India's commitment towards inclusive development of the nation. The amounts shown in **Table 1.17** were released for the flagship schemes by the Central Government to the Government of Haryana, their functionaries and various implementing agencies/NGOs during 2015-16.

Table 1.17: Expenditure vis-à-vis availability of funds under flagship schemes/programmes implemented in Haryana

(₹ in crore)

Sr. No.	Name of the scheme/programmes	Opening Balance	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
			GOI	State Share	Other sources			
1	Rashtriya Krishi Vikas Yojana (RKVY)	--	142.23	193.56	--	335.79	241.75	72
2	Integrated Watershed Management Programme (IWMP)	34.03	--	--	0.27	34.30	21.42	62
3	National Rural Livelihood Mission (NRLM)	6.54	5.22	3.48	0.5	15.74	12.53	80
4	Mahatma Gandhi National Rural Employment Guarantee Act	10.53	122.95	14.23	0.09	147.80	140.88	95
5	Indira Awas Yojana	15.57	91.75	56.59	0.58	164.49	95.24	58
6	Backward Region Grant Fund (BRGF)	--	--	--	13.14	13.14	0.35	3
7	National Rural Health Mission	32.90	289.92	193.00	--	515.82	481.29	93
8	National Rural Drinking Water	63.27	122.65	270.22	--	456.14	398.03	87

Sr. No.	Name of the scheme/programmes	Opening Balance	Funds received from			Total	Expenditure	Percentage of expenditure to available funds
			GOI	State Share	Other sources			
	Programme							
9	Pradhan Mantri Gram Sadak Yojana	11.30	277.00	140.00	17.65	445.95	347.77	78
10	Jawaharlal Nehru National Urban Renewal Mission	-2.38	--	--	35.00	32.62	36.00	110
11	Integrated Housing & Slum Development Programme (IHSDP)	54.09	--	--	--	54.09	13.56	25
12	Rajiv Awas Yojna (RAY)	84.58	--	3.62	--	88.20	21.04	24
13	Nirmal Bharat Abhiyan (NBA)	54.10	55.35	16.13	--	125.58	97.66	78
14	National Social Assistance Programme (NSAP)	--	83.12	--	--	83.12	83.12	100
15	SarvaShiksha Abhiyan	60.85	274.77	182.33	31.85	549.80	526.15	96
16	Mid-day Meal Scheme	93.40	123.82	83.34	--	300.56	223.82	74
17	Integrated Child Development Services Scheme	4.18	101.63	145.83	--	251.64	239.70	95
18	Supplementary Nutrition Programme (SNP)	13.14	55.45	60.99	--	129.58	121.98	94
	Total	536.10	1,745.86	1,363.32	99.08	3,744.36	3,102.29	83

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

The State received ₹ 1,745.86 crore during 2015-16 from GOI for implementation of flagship schemes. Out of total available funds of ₹ 3,744.36 crore for 2015-16, the State utilized ₹ 3,102.29 crore (83 per cent). The utilisation of available funds under Rashtriya Krishi Vikas Yojana, Integrated Watershed Management Programme, National Rural Livelihood Mission, Indira Awas Yojana, Backward Region Grant Fund, National Rural Drinking Water Programme, Pradhan Mantri Gram Sadak Yojana, Integrated Housing & Slum Development Programme, Rajiv Awas Yojna, Nirmal Bharat Abhiyan and Mid-day Meal Scheme was less than 90 per cent.

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

Table 1.18: Financial assistance to local bodies, etc.

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	648.39	1,140.09	783.66	1,809.77	1,984.56	1,984.67	-
Municipal Corporations and Municipalities	894.67	1,274.01	1,120.80	744.63	1,047.24	1,045.99	(-) 0.12
Zila Parishads and Other Panchayati Raj Institutions	722.40	882.65	1,263.49	1,192.04	1,261.62	1,261.94	0.03
Development Agencies	480.96	450.65	523.36	723.72	878.08	878.09	-
Hospitals and other Charitable Institutions	357.67	580.02	518.83	979.70	1,011.18	1,010.97	(-) 0.02
Other Institutions	201.92	320.53	329.53	656.14	4,583.91	4,584.31	-
Total	3,306.01	4,647.95	4,539.67	6,106.00	10,766.59	10,765.97	0.01
Assistance as percentage of Revenue Expenditure	10	12	11	12		18	

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

Table 1.18 indicates that the financial assistance to local bodies and other institutions increased from ₹ 3,306.01 crore in 2011-12 to ₹ 10,765.97 crore,

constituting 18.17 *per cent* of the revenue expenditure during 2015-16. It increased by ₹ 4,659.97 crore (76.32 *per cent*) over the previous year due to increase in assistance to Educational institutions (₹ 174.90 crore), Municipal Corporations and Municipalities (₹ 301.36 crore), Development Agencies (₹ 154.37 crore) and other institutions (₹ 3,928.17 crore). Against the estimated provision of ₹ 10,766.59 crore, financial assistance of ₹ 10,765.97 crore was released. The slight decrease in the actual release vis-à-vis the budget estimate to educational institutions, hospitals and other charitable institutions and other institutions ranged between 0.02 and 0.12 *per cent*.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

To enhance human development, the State is required to step up their expenditure on key social services like education, health, etc. **Table 1.19** analyses the fiscal priority and fiscal capacity of the Government with regard to development expenditure, social sector expenditure and capital expenditure during 2015-16.

Table 1.19: Fiscal Priority and Fiscal Capacity of the State in 2012-13 and 2015-16

Fiscal Priority of the State	AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/AE	Health/AE
Haryana Average (Ratio) 2012-13	12.66	71.85	35.99	12.99	16.11	3.61
General Category States Average (Ratio) 2012-13	14.14	70.03	38.47	13.70	17.72	4.72
Haryana Average (Ratio) 2015-16	16.12	75.13	29.07	8.70	12.75	3.18
General Category States Average (Ratio) 2015-16	16.05	70.63	36.29	14.89	15.63	4.45

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure, CE: Capital Expenditure.

Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

Source for GSDP: Information as available on CSO website as on 29 July 2016.

Fiscal Priority:

- Aggregate expenditure as a ratio of GSDP in Haryana increased to 16.12 *per cent* in 2015-16 and was higher than General Category States (GCS) (16.05 *per cent*).
- Priority on Development Expenditure increased (75.13 *per cent*) in Haryana in 2015-16 in comparison to 2012-13 (71.85 *per cent*) and was higher than GCS.

- The ratio of SSE to AE decreased (29.07 per cent) in Haryana in 2015-16 as compared to 2012-13 (35.99 per cent) and was less than GCS.
- The ratio of CE to AE has reduced considerably (8.70 per cent) in 2015-16 in comparison of 2012-13 (12.99 per cent) and was very less than GCS.
- The ratio of expenditure on education decreased (12.75 per cent) in 2015-16 as compared to 2012-13 (16.11 per cent) and was less than GCS.
- The ratio of expenditure on Health decreased slightly (3.18 per cent) in 2015-16 as compared to 2012-13 (3.61 per cent) and was less than GCS.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods. Apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of the decline in expenditure on debt servicing in the recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprised revenue and capital expenditure including loans and advances in socio-economic services. **Table 1.20** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2011-12 to 2015-16. **Table 1.21** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.20: Development expenditure

(₹ in crore)

Component of development expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget Estimate	Actual
Development expenditure (a to c)	27,192 (72)	31,868 (72)	32,300 (69)	36,180 (67)	48,037	59,652 (75)
a. Development revenue expenditure	21,696 (57)	26,073 (59)	28,154 (60)	32,208 (60)	41,564	40,229 (51)
b. Development capital expenditure	5,137 (14)	5,511 (12)	3,653 (8)	3,425 (6)	5,549	6,448 (8)
c. Development loans and Advances	359 (1)	284 (1)	493 (1)	547 (1)	924	12,975 (16)

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

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

Development expenditure increased by 119.37 per cent during the period from 2011-12 to 2015-16. This expenditure, which constituted 75 per cent of the total expenditure, increased by ₹ 23,472 crore (65 per cent) from ₹ 36,180 crore in 2014-15 to ₹ 59,652 crore in 2015-16. Development Revenue

expenditure and Loans and Advances constituted 67 and 22 *per cent* of development expenditure respectively whereas the share of capital expenditure was only 11 *per cent*. The Loans and Advances increased by 2,272 *per cent* over previous year due to loans disbursed to Power Projects (₹ 12,267 crore), cooperative sugar mills (₹ 646 crore) and private sugar mill (₹ 40.13 crore). Against the provision of ₹ 48,037 crore, the actual expenditure was ₹ 59,652 crore, which is 124.18 *per cent* of BE.

Table 1.21: Efficiency of expenditure use in selected Social and Economic Services

Social/economic infrastructure	2014-15			2015-16		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M		S&W	O&M
Social Services (SS)						
Education, Sports, Art and Culture	0.020	66.21	0.04	0.020	65.93	0.11
Health and Family Welfare	0.029	48.38	-*	0.014	47.40	0.08
Water Supply, Sanitation, Housing and Urban Development	0.319	18.91	7.98	0.237	16.18	6.92
Total (SS)	0.103	53.67	1.69	0.079	51.77	1.65
Economic Services (ES)						
Agriculture and Allied Activities	(-) 1.098	38.96	1.89	0.149	34.09	1.60
Irrigation and Flood Control	0.454	6.32	8.07	0.384	5.15	7.75
Power and Energy	0.013	0.03	-*	0.135	0.02	-*
Transport	0.371	39.59	3.33	0.437	42.75	3.51
Total (ES)	0.120	17.07	1.98	0.228	11.90	1.43
Total (SS + ES)	0.111	37.89	1.81	0.161	31.55	1.54

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

TE: Total expenditure; CE: Capital expenditure; RE: Revenue expenditure; S&W: Salaries and wages; O&M: Operations and maintenance; * amount negligible

The ratio of capital expenditure on Social Services with reference to the total expenditure decreased from 0.103 in 2014-15 to 0.079 in 2015-16 and increased for economic services from 0.120 in 2014-15 to 0.228 in 2015-16.

Under Social Services, the share of expenditure on salaries and wages was slightly decreased from 53.67 *per cent* in 2014-15 to 51.77 *per cent* in 2015-16. The share of expenditure on O&M also decreased from 1.69 *per cent* in 2014-15 to 1.65 *per cent* in 2015-16. Under Economic Services, the share of salaries and wages decreased from 17.07 *per cent* in 2014-15 to 11.90 *per cent* in 2015-16. The share of O&M also decreased from 1.98 *per cent* in 2014-15 to 1.43 *per cent* in 2015-16. Under Social Services and Economic Services combined, the share of salary and wages decreased from 37.89 *per cent* in 2014-15 to 31.55 *per cent* in 2015-16. The share of O&M also decreased from 1.81 *per cent* in 2014-15 to 1.54 *per cent* in 2015-16.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM Act 2005 framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet capital expenditure/ investment (including loans and advances) requirements. In

addition, the Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds rather than bearing the same on the budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during 2015-16 vis-à-vis the previous year.

1.8.1 Financial results of irrigation works

The financial results of eight irrigation projects with a capital outlay of ₹ 623.33 crore at the end of March 2016 showed that revenue realized from these projects during 2015-16 (₹ 106.88 crore) was 17 per cent of the capital outlay. After meeting the working and maintenance expenditure (₹ 352.03 crore) and interest charges (₹ 31.16 crore), there was loss of ₹ 276.31 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2016 is given in **Table 1.22**. Only those projects where the scheduled dates for completion were already over as of 31 March 2016 have been included under incomplete projects.

Table 1.22: Department-wise profile of incomplete projects

(₹ in crore)

Department	Number of incomplete projects	Initial budgeted cost	Revised total cost of projects	Total expenditure upto March 2016
Irrigation	1	10.09	-	7.00
Public Works Department (B&R)	17	200.86	-	91.65
	18	210.95	-	98.65

(Source: State Finance Accounts)

The scheduled dates of completion of 18 projects of two departments were between May 2014 and March 2016, but these were incomplete as on June 2016, resulting in non derivation of desired benefits from the investment of ₹ 98.65 crore.

1.8.3 Investments and returns

The Government as of 31 March 2016, had invested ₹ 9,372.44 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (**Table 1.23**). The average return on these investments was 0.092 per cent in the last five years while the Government paid an average interest rate of 9.48 per cent on its borrowings during 2011-16.

Table 1.23: Return on investments

Investment/return/cost of borrowings	2011-12	2012-13	2013-14	2014-15	2015-16	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	6,981.91	7,240.02	7,378.87	7,500.22	7,680.39	9,372.44
Return (₹ in crore)	1.64	7.05	6.49	5.80	7.40	15.89
Return (<i>per cent</i>)	0.02	0.10	0.09	0.08	0.10	0.17
Average rate of interest on Government borrowings (<i>per cent</i>)	9.73	9.86	9.83	9.33	11.13	8.64
Difference between interest rate and return (<i>per cent</i>)	9.71	9.76	9.74	9.25	11.03	8.47

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

While the Government investments increased by 34.24 *per cent* over a period of five years from 2011-12 to 2015-16, the return from investments increased from ₹ 1.64 crore (0.02 *per cent*) in 2011-12 to ₹ 15.89 crore (0.17 *per cent*) in 2015-16. The Government paid interest at an average rate of 8.64 to 9.86 *per cent* on its borrowings during 2011-16, whereas, the percentage of return from investments ranged between 0.02 and 0.17 during the same period. The State Government made investments of ₹ 1,902.21 crore during 2015-16. Out of this, ₹ 1,794.54 crore were invested in the equity capital of four power companies.

Nine Government Companies with an aggregate investment of ₹ 6,231.99 crore were incurring losses and their accumulated losses amounted to ₹ 29,518.03 crore as per the accounts furnished by these Companies (*Appendix 1.7*). Losses of ₹ 29,310.58 crore in three⁷ power generation and distribution companies constituted 99 *per cent* of the total losses of Government Companies.

1.8.4 Departmentally managed Commercial Undertakings

Activities of quasi-commercial nature are also performed by the departmental undertakings of certain Government departments. The department-wise position of the investments made by the Government up to the year for which proforma accounts were finalised, net profit/loss as well as return on capital invested in these undertakings are given in *Appendix 1.8*. The following points were observed:

- An amount of ₹ 7,126.48 crore had been invested by the Government in five undertakings at the end of the financial year upto which their accounts were finalised.
- Of the loss-making undertakings, Haryana Roadways incurred losses continuously for more than seven years and Agriculture Department

⁷ Accumulated losses upto 2014-15: UHBVNL (₹ 16,309.78 crore), DHBVNL (₹ 12,719.03 crore) and HPGCL (₹ 281.77 crore).

(Seed Depot Scheme) had not prepared its proforma accounts for the last 27 years.

- The losses of two⁸ departmental undertakings were ₹ 295.55 crore as against the total investment of ₹ 774.86 crore.

1.8.5 Investment in Public Private Partnerships

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

Six PPP projects (*Appendix 1.9*) with a total estimated cost of ₹ 4,330.00 crore were under implementation as on 31 March 2016.

1.8.6 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, the Government had also been providing loans and advances to many institutions/organizations. **Table 1.24** presents the outstanding loans and advances as on 31 March 2016 and interest receipts vis-à-vis interest payments during the last three years.

Table 1.24: Average interest received on loans advanced by the State Government

Quantum of loans / interest receipts / cost of borrowings	2013-14	2014-15	2015-16	
			Budget Estimate	Actual
Opening Balance	3,489	4,002		4,572
Amount advanced during the year	775	843	1,367	13,250
Amount repaid during the year	262	273	392	328
Closing Balance	4,002	4,572		17,494
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	4,002	4,572		5,187
Net addition	513	570	975	12,922
Interest receipts	66	40	102	47
Interest payments as percentage of outstanding loans and advances	1.76	0.93	0.92	0.43
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.67	7.83	8.66	6.86
Difference between interest payments and interest receipts (<i>per cent</i>)	5.91	6.90	7.74	6.43

(Source: State Finance Accounts of the respective years)

Total outstanding loans and advances as on 31 March 2016 were ₹ 17,494 crore due to net addition of ₹ 12,922 crore during the year 2015-16. Loans amounting to ₹ 1,212.90 crore were outstanding at the beginning of the year 2015-16 against co-operative sugar mills. Further, loans totaling ₹ 646 crore were given to these sugar mills. While, loans of ₹ 12,266.83 crore were given to power projects for transmission and distribution services during the year 2015-16, only ₹ 61.94 crore were recovered against previous loans of

⁸ Agriculture Department (Seed Depot Scheme): ₹ 0.01 crore and Haryana Roadways: ₹ 295.54 crore.

₹ 1,025.62 crore outstanding on 31 March 2015. Terms and conditions of loan disbursed during 2015-16 to Power companies (₹ 12,266.83 crore) and private sugar mill (₹ 40.13 crore) were not finalized. Interest payment of ₹ 721.93 crore during the year 2015-16 had been made in favour of Uttar Haryana Bijli Vitran Nigam Limited under Financial Restructuring Plan (FRP).

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the years 2014-15 and 2015-16 are given in **Table 1.25**.

Table 1.25: Detail of cash balances and investment of cash balances

(₹ in crore)

	Opening balance 01 April 2015	Closing Balance 31 March 2016
(a) General Cash Balance		
Deposit with Reserve Bank	75.53	(-) 733.94
Remittances in transit local	0.54	0.54
Total	76.07	(-) 733.40
Investment held in cash Balance Investment Account	2,571.52	4,173.12
Total (a)	2,647.59	3,439.72
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	3.07	2.68
Permanent advances for contingent expenditure with departmental officers	0.11	0.11
Investment of earmarked funds	3,856.75	2,775.22
Total (b)	3,859.93	2,778.01
Grand Total (a)+(b)	6,507.52	6,217.73

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

Cash balances during the year 2015-16 decreased from ₹ 6,507.52 crore to ₹ 6,217.73 crore. The investments made out of cash balances increased from ₹ 2,571.52 crore to ₹ 4,173.12 crore. The investment from earmarked balances decreased by ₹ 1,081.53 crore from ₹ 3,856.75 crore on 1 April 2015 to ₹ 2,775.22 crore as on 31 March 2016, which was mainly due to decrease in the State Disaster Response Fund (₹ 1,537.57 crore). Interest of ₹ 186.49 crore realized from cash balance investments during the year 2015-16 increased by ₹ 106.79 crore than the interest earned (₹ 79.70 crore) during the year 2014-15.

The Government had to maintain a minimum cash balance of ₹ 1.14 crore as per its agreement with the Reserve Bank of India and no ordinary and special ways and means advances had been taken during 2015-16 for maintaining minimum balance.

1.8.8 Outstanding balances under the head 'cheques and bills'

The Major Head '8670' cheques and bills represents the intermediary account head for initial record of transactions which are to be cleared eventually. An

amount of ₹ 0.11 crore was outstanding as on 1 April, 2015. After adjustment of ₹ 0.06 crore during the year, closing balance remained ₹ 0.05 crore.

Government had taken loans of ₹ 14,100 crore from open market during the year 2015-16 at the interest rate ranging between 8.15 per cent to 8.51 per cent though the balance in the cash balance investment account had been increased by ₹ 1,601.60 crore from ₹ 2,571.52 crore on 31 March 2015 to ₹ 4,173.12 crore on 31 March 2016 which was invested at the interest rates ranging from 5 to 5.50 per cent. It shows that State had not utilized its existing cash balances before resorting to fresh borrowings.

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.5 (Part A and B)* give an abstract of such liabilities and assets as on 31 March 2016, compared with the corresponding position of last four years. While the liabilities in this Appendix mainly consist of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets mainly comprise the capital outlay and loans and advances given by the Government and cash balances.

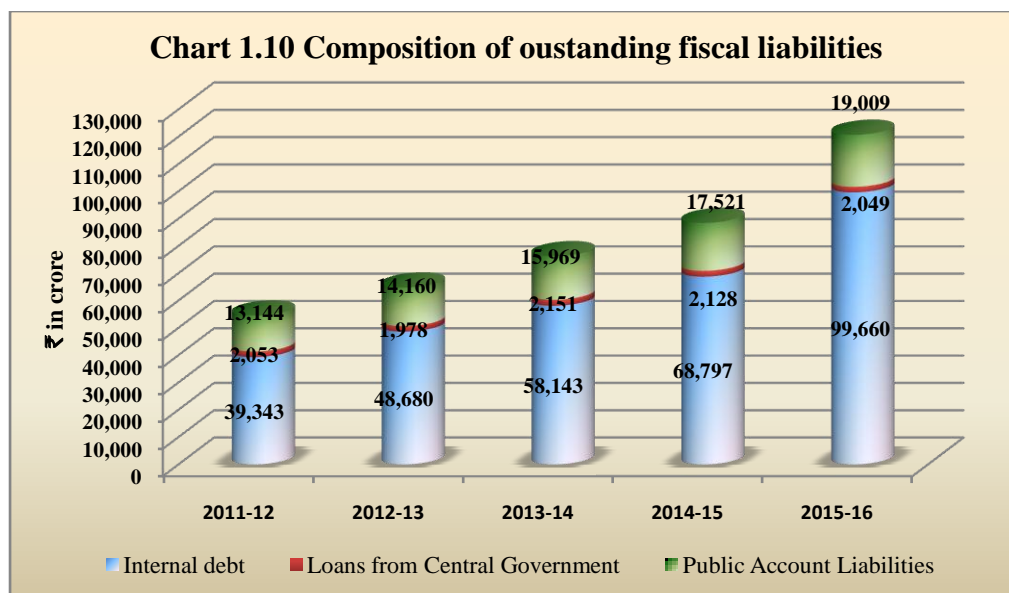
1.9.2 Fiscal Liabilities

The outstanding fiscal liabilities of the State are presented in *Appendix 1.5 Part B*. The compositions of fiscal liabilities during 2011-16 are presented in **Table 1.26**.

Table 1.26: Trends in fiscal liabilities from 2011-12 to 2015-16

(₹ in crore)

Components of fiscal liability	2011-12	2012-13	2013-14	2014-15	2015-16
Internal debt	39,343	48,680	58,143	68,797	99,660
Loans from Central Government	2,053	1,978	2,151	2,128	2,049
Public Account Liabilities	13,144	14,160	15,969	17,521	19,009
Total	54,540	64,818	76,263	88,446	1,20,718
Growth rate	17.84	18.84	17.66	15.97	36.49
Percentage of revenue receipts	178.48	192.72	200.63	216.78	253.84
Buoyancy with revenue receipt growth	0.91	1.87	1.36	2.18	2.20
Ratio to GSDP	18.13	18.50	19.27	20.02	24.50



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 54,540 crore in 2011-12 to ₹ 1,20,718 crore in 2015-16 registering an increase of 121.34 per cent mainly due to increase in public debt (₹ 60,313 crore) and public account liabilities (₹ 5,865 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 18.13 per cent in 2011-12 to 24.50 per cent in 2015-16. These liabilities were 2.54 times the revenue receipts and 3.38 times the State's own resources as at the end of 2015-16. Payment of interest on the fiscal liabilities was ₹ 8,284 crore (6.86 per cent) during the year 2015-16. It is significant to note that fiscal liabilities at ₹ 1,20,718 crore were higher than the limit of ₹ 98,843 crore projected in the MTFPS for the year 2015-16 and 24.50 per cent including debt taken over under UDAY scheme and 20.99 per cent excluding debt taken over UDAY scheme against the normative assessment of 19.28 per cent of GSDP.

The State Government constituted the Consolidated Sinking Fund in 2002 for redemption of open market loans. As per guidelines, the Government is required to contribute one to three per cent of the outstanding open market loans to the Fund, as at the end of the previous year.

The Government made a budget provision of ₹ 525 crore towards contribution to the Consolidated Sinking Fund for 2015-16. Amount of ₹ 262.50 crore towards contribution had been made in the Fund and ₹ 103.26 crore earned as interest on investment during the year 2015-16. No disbursement were made and the Fund was closed at ₹ 1,519.06 crore.

These funds were invested in Government securities, purchased at a premium ranging from one per cent to 11 per cent, resulting in additional payment of ₹ 11.52 crore during 2015-16. On being pointed out by audit to Finance Department regarding investment of the fund at such a huge premium, the

department has referred the matter to Reserve Bank of India (August 2016).

1.9.3 Reserve fund

The State Government operated 12 Reserve Funds earmarked for specific purposes as detailed in statement No. 21 of Finance Account. Out of which 9 funds are active and three funds namely Development Funds for Agriculture purposes, Industrial Development Funds and Food Grains reserve were inoperative from 5 to 32 years.

At the beginning of 2015-16, Reserve Fund stood at ₹ 4,173.52 crore. There was addition of ₹ 698.81 crore and disbursement of ₹ 1,709.62 crore during the year leading to a closing balance of ₹ 3,162.71 crore. The inoperative funds are having closing balance of ₹ 12.27 crore at the end of the year 2015-16.

The State Disaster Response Fund (SDRF), being one of the major reserve funds, had an opening balance of ₹ 1,950.14 crore. During the year 2015-16, the GoI released ₹ 203.43 crore and State Government was required to contribute ₹ 67.81 crore as State share (in the ratio of 75:25). Hence, a total ₹ 271.24 crore was to be contributed to the Fund. Though the provision of ₹ 308 crore was made in the budget for 2015-16, the State Government had not made contribution to the Fund except the interest amount of ₹ 122.57 crore earned on investment of Fund and ₹ 38.72 crore expenditure incurred under MH 2245 recouped from SDRF treated as Government contribution to the Fund during 2015-16. Thus, even the funds released by GoI were not contributed to the SDRF during 2015-16.

State Government has disbursed (₹ 1,689.87 crore) directly through cheques from the fund without routing the fund through treasury in violation of GoI guidelines. Hence, it could not be checked whether the expenditure had been made for the intended purpose. Fund was closed at ₹ 412.57 crore. The matter was referred to State Government; their reply is awaited (October 2016).

1.9.4 Status of Guarantees-Contingent Liabilities

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

As per Statement 9 of the Finance Accounts the outstanding guarantees for the last five years are given in **Table 1.27**.

Table 1.27: Guarantees given by the Government of Haryana

(₹ in crore)

Guarantees	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding amount of guarantees including fee	5,608	21,124	27,309	30,389	16,886
Percentage of outstanding amount of guarantees to total revenue receipts	18	63	72	74	36

(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2015-16. The outstanding amount of ₹ 16,886 crore of guarantees including guarantee fee, as on 31 March 2016, was in respect of Power (₹ 14,473 crore), Co-operative Banks and Societies (₹ 1,254 crore) and Corporations, Boards and Government Companies (₹ 1,159 crore).

The Government constituted the Guarantee Redemption Fund during 2003-04 to meet the contingent liabilities arising out of guarantees issued on behalf of State Public Sector Undertakings and local bodies. As per the provisions of the Fund, the State Government is required to transfer to the fund, the guarantee fee collected alongwith annual or periodic contributions as estimated by the Government. The fund is administered by the Reserve Bank of India. The balance under this Fund was ₹ 843.42 crore as on 31 March 2016 (2.75 per cent of outstanding guarantees at the end of previous year at ₹ 30,621.76 crore) which stood invested. The Government contributed ₹ 28.42 crore during 2015-16 along with interest of ₹ 61.86 crore earned on investment to the fund. Total liabilities, including guarantees stood at ₹ 1,37,604 crore (₹ 1,20,718 crore + ₹ 16,886 crore) during 2015-16 and were 27.93 per cent of the GSDP. Further, it was noticed that the funds were invested in Government securities, purchased at a premium ranging from two to 11 per cent, resulting in additional payment of ₹ 4.37 crore. The matter was referred to Finance Department; they in turn referred the matter to RBI and their reply is awaited (October 2016).

1.10 Debt Management

Table 1.28 gives a time series analysis of internal debt profile of the State Government for the last five years.

Table 1.28: Internal Debt profile and per capita debt of State Government

(₹ in crore)

Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/Decrease	Percentage of increase over previous year	Per Capita Debt in ₹
2011-12	32,485.97	11,643.38	4,786.52	39,342.83	6,856.86	21.11	15,489
2012-13	39,342.83	15,509.16	6,171.45	48,680.54	9,337.71	23.73	19,166
2013-14	48,680.54	17,371.48	7,908.87	58,143.15	9,462.61	19.44	22,891
2014-15	58,143.15	18,727.99	8,073.67	68,797.47	10,654.32	18.32	27,086
2015-16	68,797.47	37,901.20	7,038.54	99,660.13	30,862.66	44.86	39,236

(Source: State Finance Accounts of respective years)

Internal debt of the State Government increased by ₹ 67,174 crore (207 per cent) from ₹ 32,486 crore in 2011-12 to ₹ 99,660 crore in 2015-16. An interest of ₹ 6,466 crore was paid on internal debt during 2015-16.

Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability of the State. This section assesses the sustainability of the debt of the Government in terms of rate of growth outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. **Table 1.29** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2011-12.

Table 1.29: Debt sustainability

	(₹ in crore)				
Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Public Debt	41,396.10	50,658.27	60,293.96	70,925.30	1,01,709.05
Rate of Growth of Outstanding Public Debt	19.41	22.37	19.09	17.63	43.40
GSDP	3,00,756	3,50,407	3,95,748	4,41,864	4,92,657
Rate of Growth of GSDP	15.40	16.51	12.94	11.65	11.50
Average interest Rate of Outstanding Debt (Interest paid/OB of Public Debt + CB of Public Debt/2)	8.61	8.62	8.92	9.14	7.61
Percentage of Interest to Revenue Receipt	13.09	14.10	15.39	16.98	17.42
Percentage of Debt Payment to Debt Receipt	37.49	39.12	45.26	43.62	18.99
Net Debt available to the State	4,642	6,138	6,045	5,254	24,727

(Figures in parentheses indicate the percentage to total State debt)
(Source: State Finance Accounts of the respective years.)

Public Debt of the State Government increased from ₹ 41,396 crore in 2011-12 to ₹ 1,01,709 crore in 2015-16 registering an increase of 145.70 per cent during the period 2011-16. The rate of growth ranged between 17.63 per cent and 43.40 per cent over the period 2011-12 to 2015-16. Public Debt increased at the rate of 43.40 per cent in 2015-16 as compared to 17.63 per cent in the previous year which is mainly due to debt amounting to ₹ 17,300 crore (bonds issued to the participating lender banks through Reserve Bank of India) of power companies been taken over by Government under UDAY.

Rate of growth of GSDP increased from 15.40 per cent in 2011-12 to 16.51 per cent in 2012-13, registered a decreasing trend of 12.94 per cent in 2013-14 to 11.50 per cent in 2015-16 but was still higher than the average rate of interest of public debt which is ranging between 7.61 per cent and 9.14 per cent over the period 2011-16. The State needs to step up its resource mobilisation efforts to ensure prudent fiscal situation rather than depend on debt receipts.

Interest payment as a percentage of revenue receipt increased from 13.09 *per cent* in 2011-12 to 17.42 *per cent* in 2015-16 which shows that the interest payment on public debt was increasing resulting in less availability of funds for development.

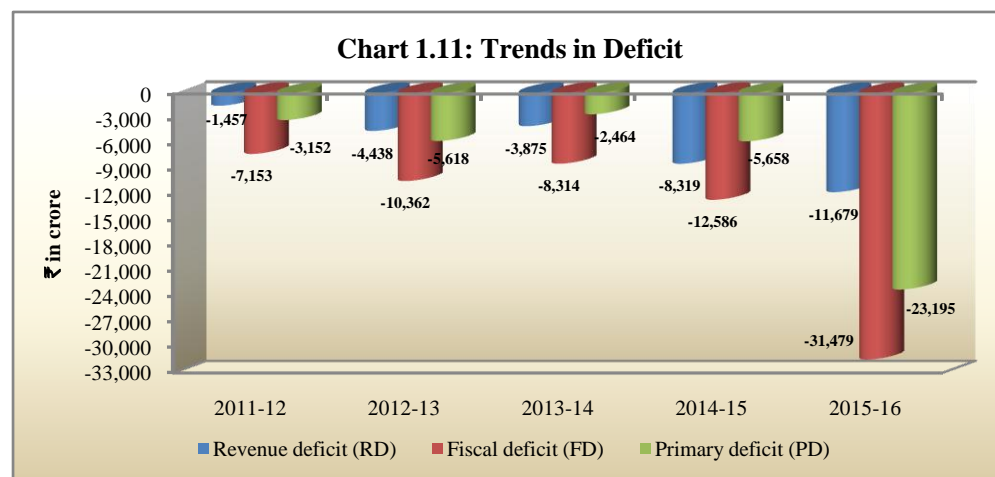
Debt payment as a percentage of Debt receipt showed a rising trend from 37.49 *per cent* in 2011-12 to 45.32 *per cent* in 2013-14, marginally decreased to 43.62 *per cent* in 2014-15 and stood at 18.99 *per cent* in 2015-16 which shows that public debt receipt increasing at higher rate than public debt payment resulting in higher dependency on debt receipt rather than own resources of revenue.

1.11 Fiscal Imbalances

Three key fiscal parameters i.e. revenue, fiscal and primary deficits indicate the extent of overall fiscal imbalances in the finances of the Government during a specified period. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set under FRBM Act/Rules for the financial year 2015-16.

1.11.1 Trends of deficits

Chart 1.11 presents the trends in deficit indicators over the period 2011-16.



(Source: State Finance Accounts of the respective years)

The revenue deficit, which indicates the excess of revenue expenditure over revenue receipts, was to be brought down to zero by 2011-12 and to be maintained at zero upto 2014-15, as per the FRBM Act. The revenue, fiscal and primary deficits which were ₹ 8,319 crore, ₹ 12,586 crore and ₹ 5,658 crore respectively during 2014-15 increased to ₹ 11,679 crore, ₹ 31,479 crore and ₹ 23,195 crore in 2015-16. The target of ₹ 9,557.52 crore of revenue deficit in the budget for the year 2015-16 could not be achieved and fiscal deficit was 6.39 *per cent* of GSDP against the target of 3.14 *per cent* set out in MTFPS (*Appendix 1.6*). However, the fiscal deficit at 2.88 *per cent* of GSDP

excluding debt taken over under UDAY scheme was within the limit of 3.14 per cent set out in FRBM, MTFPS for the year 2015-16.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.30**. Receipts and disbursements under the components of financing the fiscal deficit during 2015-16 are given in **Table 1.31**.

Table 1.30: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Components of fiscal deficit						
		(-) 7,153	(-) 10,362	(-) 8,314	(-) 12,586	(-) 31,479
1	Revenue deficit(-)/ surplus (+)	(-) 1,457	(-) 4,438	(-) 3,875	(-) 8,319	(-) 11,679
2	Net Capital Expenditure	(-) 5,363	(-) 5,751	(-) 3,925	(-) 3,697	(-) 6,878
3	Net loans and advances	(-) 333	(-) 173	(-) 514	(-) 570	(-) 12,922
Financing pattern of fiscal deficit						
1	Market Borrowing	5,994.89	8,574.38	10,621.36	12,372.99	13,168.29
2	Loans from GOI	(-) 127.17	(-)75.54	173.08	(-) 22.98	(-) 78.91
3	Special securities issued to National Small Savings Fund	(-) 329.47	(-)91.55	28.07	707.45	1,012.11
4	Loans from financial institutions	1,191.44	854.88	(-)1,186.82	(-)2,426.12	16,682.26
5	Small Savings Provident Funds etc.	718.53	457.96	720.99	1,041.05	1,048.64
6	Reserve Fund	(-) 16.65	(-)39.09	2.29	38.97	70.72
7	Deposits and advances	826.54	597.05	1,086.43	471.42	369.27
8	Suspense and Miscellaneous	406.73	370.77	(-) 3948.95	1,145.54	(-) 1,583.19
9	Remittances	214.88	(-)72.60	(-) 0.25	(-) 13.89	(-) 19.15
10	Overall surplus (-) deficit (+)	8,879.72	10,576.26	7,496.20	13,314.43	30,670.04
11	Increase (-) decrease (+) in cash balance*	(-) 1,726.40	(-)214.43	(+) 817.28	(-) 728.38	(+) 809.47
12	Gross Fiscal Deficit	7,153	10,362	8,314	12,586.05	31,479.51

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

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

Table 1.31: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	1,40,99.99	931.70	13,168.29
2	Loans from GOI	97.23	176.14	(-) 78.91
3	Special securities issued to National Small Savings Fund	1,721.40	709.29	1,012.11
4	Loans from financial institutions	22,079.81	5,397.55	16,682.26
5	Small Savings, Provident Funds etc.	2,967.99	1,919.35	1,048.64
6	Deposits and advances	17,632.50	17,263.23	369.27
7	Reserve Funds	2,388.68	2,317.96	70.72
8	Suspense and Miscellaneous	1,03,084.73	1,04,667.92	(-) 1,583.19
9	Remittances	7,193.95	7,213.10	(-) 19.15
10	Overall surplus (-) deficit (+)			30,670.04
11	Increase (-) decrease (+) in cash balance			809.47
12	Gross Fiscal Deficit			31,479.51

(Source: State Finance Accounts.)

The market borrowings contributed ₹ 13,168 crore which was higher by ₹ 795 crore over ₹ 12,373 crore in 2014-15. Other major deficit financing measures taken by Government were loans from financial institutions ₹ 16,682 crore, increase in State provident fund (₹ 1,049 crore) and increase in deposits (₹ 369 crore).

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the components of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The bifurcation of the primary deficit (**Table 1.32**) would indicate the extent to which the deficit was on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.32: Primary deficit / surplus–bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure	Primary revenue deficit (-)/ surplus (+)	Primary deficit(-)/ surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	30,861	28,014	5,372	627	34,013	2,847	(-) 3,152
2012-13	33,994	33,328	5,762	522	39,612	666	(-)5,618
2013-14	38,284	36,037	3,935	776	40,748	2,247	(-) 2464
2014-15	41,091	42,190	3,716	843	46,749	(-) 1,099	(-) 5,658
2015-16	47,915	50,952	6,908	13,250	71,110	(-) 3,037	(-) 23,195

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

The primary revenue deficit of previous year further increased to ₹ 3,037 crore during 2015-16 as the primary revenue expenditure increased faster than non-debt receipts. It shows that non-debt receipts fell short to meet even primary revenue expenditure and the primary deficit indicates that the borrowed funds were utilized to cover the primary expenditure.

1.12 Conclusions

Revenue receipts during 2015-16 increased by ₹ 6,757.89 crore (16.56 per cent) over the previous year mainly due to increase in tax revenue ₹ 3,294.52 crore (11.92 per cent). Tax revenue for 2015-16 fell short by 18.71 per cent and non-tax revenue increased by 15.16 per cent of the targets fixed by FFC. Revenue Receipts of ₹ 2,010.48 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-15.

Revenue expenditure during the year constituted 75 per cent of the total expenditure. Its NPRE component at ₹ 40,675 crore was less than by 5.86 per cent than the projection of MTFPS (₹ 43,209 crore) of which 82 per cent expenditure was on four components i.e. salary and wages, pension liabilities, interest payments and subsidies. Moreover, 92 per cent (₹ 6,324 crore) of total subsidies (₹ 6,899 crore) were only for the energy sector. The average return on the Government's investments in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives varied between 0.02 and 0.17 per cent in the past five years while the Government paid an average interest of 8.64 to 9.86 per cent on its borrowings.

The revenue deficit which was required to be brought down to zero during 2011-12 and to be maintained at zero upto 2014-15 increased from ₹ 8,319 crore of 2014-15 to ₹ 11,679 crore in 2015-16. The trends in other fiscal parameters, i.e. fiscal and primary deficit stood at ₹ 12,586 crore and ₹ 5,658 crore respectively in 2014-15 and increased to ₹ 31,479(250.11 *per cent*) crore and 23,195(409.95 *per cent*) crore respectively in 2015-16.

Overall fiscal liabilities of the State were ₹ 1,20,718 crore as on 31 March 2016. Fiscal liabilities were 24.50 *per cent* of GSDP and 2.54 times of the revenue receipts.

Cash balance investment account of the State at the end of 2015-16 increased by ₹ 1,601.60 crore and earned interest between 5 and 5.5 *per cent* while the Government borrowed at an average of 8.64 *per cent*.

Internal debt of the Government increased to ₹ 99,660 crore (44.86 *per cent*) during 2015-16 from ₹ 68,797 crore in 2014-15. An interest of ₹ 6,466 crore was paid on internal debt during 2015-16. The resource gap remained negative during the year 2015-16 and the primary expenditure was met partially from the borrowed funds.

1.13 Recommendations

The Government may consider:

- (i) Exploring the possibility of mobilizing additional resources through tax and non-tax measures by ensuring better tax compliance and rationalizing the subsidy to power sector;
- (ii) Crediting all the revenue receipts in the Consolidated Fund of the State and incurring expenditure after the authorization of State Legislature;
- (iii) Reviewing the working of State PSUs which are incurring huge losses, formulate a strategic plan and ensure its implementation for their revival; and
- (iv) Resorting to need based borrowings only and utilizing its existing cash balances before resorting to fresh borrowings.

CHAPTER-II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Chapter II

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of voted grants and appropriations charged for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 46 grants/appropriations is given in **Table 2.1**:

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

(₹ in crore)

	Nature of expenditure	Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	53,058.80	7,356.28	60,415.08	52,341.93	(-) 8,073.15
	II Capital	15,457.12	1,916.65	17,373.77	13,886.75	(-) 3,487.02
	III Loans and Advances	1,366.77	12,328.36	13,695.13	13,250.30	(-) 444.83
Total Voted		69,882.69	21,601.29	91,483.98	79,478.98	(-) 12,005.00
Charged	IV Revenue	9,246.53	703.24	9,949.77	8,705.03	(-) 1,244.74
	V Capital	70.00	20.00	90.00	81.81	(-) 8.19
	VI Public Debt repayments	10,035.51	-	10,035.51	7,214.68	(-) 2,820.83
Total Charged		19,352.04	723.24	20,075.28	16,001.52	(-) 4,073.76
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		89,234.73	22,324.53	1,11,559.26	95,480.50	(-) 16,078.76

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 1,811.26 crore) and Capital Heads (₹ 7,060.22 crore).

Supplementary provision of ₹ 22,324.53 crore constituted 25 *per cent* of the original provision as against five *per cent* in the previous year.

The overall savings of ₹ 16,078.76 crore were the result of savings of ₹ 17,493 crore in 43 grants under the Revenue Section, 20 grants under the Capital Section and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 1,414.24 crore mainly under the Revenue Section of Grant No. 4 – Revenue (₹ 1,199.25 crore), under the Revenue Charged Section of Grant No. 32 – Rural and Community Development (₹ 1.02 crore) and Grant No. 42 – Administration of Justice (₹ 2.97 crore) and Capital Section of Grant No. 24 – Irrigation (₹ 211 crore). The excess of ₹ 1,414.24 crore requires regularisation under Article 205 of the Constitution.

2.3 Financial Accountability and Budget Management

2.3.1 Expenditure without provision

As per the Budget Manual, no expenditure is to be incurred on a scheme/service without provision of funds. It was, however, noticed that in 55 cases as detailed in *Appendix 2.1*, the expenditure of ₹ 1,417.40 crore was incurred without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect.

2.3.2 Excess over provisions requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. However, excess expenditure amounting to ₹ 1,427.57 crore for the period 2011-12 to 2014-15 had not been discussed by Public Accounts Committee (PAC) and ₹ 1,414.24 crore during 2015-16 was still to be regularised.

Further, in grant number “24-Irrigation” (*Table 2.2*), excess expenditure of more than ₹ 10 crore had been observed consistently for the last five years:

Table 2.2: List of grants indicating persistent excess expenditure during 2011-16
(₹ in crore)

Sr. No.	Number and name of the grant	Amount of excess expenditure				
		2011-12	2012-13	2013-14	2014-15	2015-16
Capital-Voted						
1.	24-Irrigation	254.64 (45)	275.23 (53)	213.26 (33)	402.89 (79)	211.00 (35)

* Figures in parents show percentage of excesses to total provision

Excesses occurred mainly under the head, “4701-Capital Outlay on Medium Irrigation, 07-Improvement of old/existing channel under NABARD, 001-

Direction and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending Engineer, 93-Chief Engineer, 88-Pensionary Charges” (₹ 116.53 crore).

2.3.3 Savings vis-a-vis allocations

Appropriation audit revealed that savings in 26 cases exceeded ₹ 100 crore in each case (**Appendix 2.2**). Against the total provision of ₹ 1,03,088.66 crore actual expenditure was ₹ 86,527.19 crore and savings were ₹ 16,561.47 crore. In nine grants namely – 6-Finance (Revenue-Voted), 9-Education (Revenue-Voted), 13-Health (Revenue-Voted), 15-Local Government (Revenue-Voted), 32-Rural and Community Development (Revenue-Voted), 6-Finance (Revenue-Charges), 14-Urban Development (Capital-Voted), 23-Food and Supplies (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore. Reasons for substantial savings were not intimated by the State Government.

2.3.4 Persistent savings

During the last five years, 11 grants and one appropriation showed persistent savings of more than ₹ 10 crore and which were also 10 per cent or more of the total grants (**Table 2.3**).

Table 2.3: Grants indicating persistent savings

(₹ in crore)

Sr. No.	Number and name of the grant	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
Revenue (Voted)						
1.	09-Education	882.37 (13)	1,591.65 (19)	1,818.31 (21)	1,369.49 (14)	2,317.26 (20)
2.	10- Technical Education	143.48 (36)	68.22 (19)	78.68 (21)	137.08 (28)	93.47 (20)
3.	11-Sports and Youth Welfare	30.95 (27)	19.25 (13)	56.33 (31)	58.82 (25)	84.43 (27)
4.	13-Health	222.05 (16)	253.27 (14)	279.74 (14)	576.18 (21)	547.14 (18)
5.	14-Urban Development	30.68 (36)	41.48 (15)	118.37 (62)	32.64 (24)	63.06 (37)
6.	15-Local Government	587.83 (39)	379.76 (22)	589.57 (27)	584.00 (28)	1,407.70 (43)
7.	23-Food and Supplies	122.78 (58)	107.83 (52)	185.52 (51)	166.43 (45)	122.74 (33)
8.	24-Irrigation	409.81 (30)	375.55 (27)	382.54 (25)	512.00 (31)	359.16 (21)
9.	27-Agriculture	290.56 (31)	184.55 (20)	256.92 (24)	473.74 (37)	374.19 (27)
10.	32-Rural and Community Development	130.63 (10)	159.83 (10)	345.36 (16)	580.95 (23)	815.54 (28)
Capital (Voted)						
11.	38-Public Health & Water Supply	201.05 (20)	324.40 (28)	137.28 (11)	146.74 (13)	323.70 (28)
Capital (Charged)						
12.	Public Debt	2,944.26 (37)	4,250.68 (40)	5,027.64 (38)	5,622.44 (41)	2,820.83 (28)

* Figures in parenthesis show percentage of savings to total provision

Cases where saving were more than ₹ 100 crore in each case, are highlighted below:

- Savings under Grant No. 9-Education occurred mainly in head 2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 99-Teaching Staff including other Establishments, 98-Establishment Expenses (₹ 396.60 crore).
- Under Grant No. 15-Local Government savings occurred mainly in head 2217-Urban Development, 80-General, 192-Assistance to Municipal Committees/Councils, 87-Smart City (₹ 397 crore).
- Under Grant No. 24-Irrigation savings occurred mainly in head 2700-Major Irrigation, 02-Western Jamuna Canal Project (Commercial), 001-Directions and Administration, 91-Executive Engineer, 89-Special Revenue, 92-Superintending Engineer (₹ 113.08 crore).
- Under Grant No 27-Agriculture savings occurred mainly in head 2401-Crop Husbandry, 109-Extension and Farmers' Training, 80-Scheme for Rashtriya Krishi Vikas Yojna (₹ 130.24 crore).
- Under Grant No. 32-Rural and Community Development savings occurred mainly in head 2515-Other Rural Development Programmes, 101-Panchayati Raj, 89-Grant-in-aid to Panchayati Raj Institutions on the recommendation of State Finance Commission (₹ 113.89 crore).
- Under capital (charged) Public Debt savings occurred mainly under in head 6003-Internal Debt of State Government, 107-Loans from the State Bank of India and Other Banks (₹ 1,976.55 crore).

Reasons for persistent savings under these heads were not intimated.

2.3.5 Unnecessary/inadequate supplementary provision

Supplementary provisions aggregating ₹ 2,752.83 crore obtained in 21 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions as detailed in *Appendix 2.3*.

2.3.6 Excessive/unnecessary reappropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Re-appropriation proved injudicious in view of excessive surrenders or insufficient augmentation and resulted in excesses of over ₹ 1,071.26 crore in 45 sub-heads and savings of over ₹ 779.95 crore under 37

sub-heads by more than ₹ one crore in each case as detailed in **Appendix 2.4**. Excesses/Savings were more than ₹ 10 crore under 26 sub-heads. In 40¹ cases, reduction of provisions through reappropriation proved injudicious as the actual expenditure was more than the provisions reduced through reappropriation. Similarly, in four² cases, the reappropriation of funds proved excessive as the savings were more than the funds provided through reappropriation.

2.3.7 Non-surrendering and excess surrendering of funds

At the close of the year 2015-16, in 51 cases funds of more than ₹ 10 crore in each case were surrendered. In these cases, the total provision was ₹ 1,09,222.44 crore and actual expenditure was ₹ 93,217.13 crore resulting in savings of ₹ 14,595.06 crore and excess of ₹ 1,410.25 crore resulting in net savings of ₹ 16,005.31 crore, out of which ₹ 17,091.93 crore were (**Appendix 2.5**) surrendered, indicating inadequate budgetary and financial control.

Further analysis revealed that in 20 cases against the savings of ₹ 7,199.13 crore, ₹ 1,302.40 crore were not surrendered which was against the provisions of paragraph 13.2 of Punjab Budget Manual (also applicable to Haryana). In 21 cases, ₹ 8,840.80 crore were surrendered against the savings of ₹ 8,521.13 crore and in Grants 4-Revenue (Revenue Voted) and 24-Irrigation (Capital Voted) even though the actual expenditure exceeded by ₹ 1,199.25 crore and ₹ 211 crore respectively, funds of ₹ 492.91 crore and ₹ 166.18 crore were injudiciously surrendered. Only in eight cases all the savings of ₹ 1,695.31 crore were surrendered. Reasons for non-surrendering and excess surrendering of funds were not intimated by the State Government.

2.3.8 Rush of expenditure

Rule 56 of the General Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is regarded as a breach of financial propriety and should be avoided. Contrary to this, in respect of 14 heads under 11 grants/appropriations listed in **Appendix 2.6**, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred during the last quarter of the year or in March 2016.

Further, it was revealed that out of the expenditure of ₹ 14,239.38 crore incurred on 14 major heads under 11 grants during 2015-16, expenditure of ₹ 7,408.71 crore (52 *per cent*) was incurred during the month of March 2016.

¹ Sr. No. 4, 5, 6, 7, 9, 12, 13, 14, 15, 17, 18, 19, 21, 23 to 34, 37, 38, 41, 43, 53, 59, 62, 63, 64, 66, 69, 72, 73, 74 and 75 of *Appendix 2.4*.

² Sr. No. 1, 42, 71 and 80 of the *Appendix 2.4*.

Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

2.4 Deficiencies noticed in working of treasuries

Deficiencies noticed in the working of treasuries during compilation and inspection for 2015-16 by the Accountant General (Accounts and Entitlement) (AG (A&E)) Haryana are given below:

2.4.1 Non-submission of vouchers in support of Payments

Rule 3.17 of Punjab Financial Rules Volume-I envisages that Treasury Officers should ensure that all vouchers required to be sent to the Accounts office are attached with the relevant Monthly Civil Accounts. 1,866 vouchers of ₹ 26.45 crore were found missing as per **Appendix 2.7**. Despite best efforts by AG (A&E) office through regular correspondence with Director Treasuries & Accounts Haryana, Chandigarh and frequent visits to concerned quarters, vouchers were still awaited from various Treasury Officers.

2.4.2 Delay in submission of Monthly Accounts by treasuries

During the year, in 40 cases the account from various treasuries (first list of payment in 25 cases and second list of payment in 15 cases) were received late by four to 16 days every month. 92 per cent Accounts were received in time. The delay in the submission of initial accounts caused consequent delay in compiling Monthly Civil Accounts by the AG (A&E).

2.4.3 Non-submission of Plus and Minus Memorandum

As per rule 13.5 of Punjab Financial Rules Volume-I, a Plus and Minus Memorandum should be prepared of all deposit transactions and submitted to the Accountant General as prescribed in Rules 91 & 92 of Accounting Rules for Treasuries, 1992. But the Plus and Minus Memorandum are not submitted by the Treasury Officers regularly or in a timely manner along with monthly accounts. A number of Plus and Minus memos for the year 2015-16 are still awaited from eight Treasury Offices³, thus resulting in outstanding balances in the Broadsheets. Treasury Officers need to be instructed strictly in this regard.

2.4.4 Non-operational Personal Ledger Accounts

As per rule 12.7 of Punjab Finance Rules Volume-I, Personal Ledger Accounts (PLAs) credited by debit to the Consolidated Fund should be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. Fresh PLAs, be opened next year again, if necessary, in the usual manner. Strict instructions need to be issued to all the Treasury Officers in this regard. At the close of the year 2015-16,

³ Ambala, Faridabad, Fatehabad, Gurgaon, Jhajjar, Nuh, Kaithal and Rewari.

there were 141 PLAs with a balance of ₹ 232.70 crore of which 41 accounts involving ₹ 4.80 crore were inoperative had not been closed thereby leading to deviation from prescribed procedure.

2.4.5 Details of overpayment on account of disbursement of Pension/ Family Pension/Death-cum-Retirement Gratuity

Treasury is the basic unit of financial administration of a State. Cash management requires strict adherence to prescribed rules and procedures in handling and retention of cash. Inspection of District Treasuries including Sub-Treasuries for the years 2013-14 and 2014-15 revealed overpayment of pensionary benefits of ₹ 5.67 lakh by Treasury Officers/Sub-Treasury Officers to Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government and over-payment of Death-cum-Retirement Gratuity.

2.5 Outcome of Analysis of Budgetary Assumptions

2.5.1 Unrealistic Budgets Estimates

The original budget of ₹ 69,140.29 crore prepared by the State Government for the year 2015-16 was revised to ₹ 85,037.30 crore. As against this, an actual expenditure of ₹ 79,394.32 crore was incurred during 2015-16. Details of the original budget, revised estimate and actual expenditure for the period 2011-12 to 2015-16 is given in **Table 2.4**:

Table 2.4: Original budget, revised estimate and actual expenditure during 2011-16

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Original Budget	40,276.28	45,318.93	53,073.59	59,451.23	69,140.29
Revised Estimate	41,487.77	46,413.29	53,548.30	61,449.82	85,037.30
Actual Expenditure	38,014.30	44,355.56	46,597.31	53,676.27	79,394.32
Saving /excess	3,473.47	2,057.73	6,950.99	7,773.55	5,642.98

Further, not only the provision of Annual Plan was revised from ₹ 25,743 crore to ₹ 42,743 crore, but the actual expenditure of only ₹ 25,185 crore could be incurred which did not come to the level of original budget provision as brought out in **Table 2.5** below:

Table 2.5: Details of the provision of Annual Plan

	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Original Budget	15,337	16,549	20,353	22,251	25,743
Revised Estimate	15,254	16,336	19,471	22,110	42,743
Actual Expenditure	12,146	13,647	15,219	17,597	25,185
Saving /excess	3,108	2,689	4,252	4,513	17,558

Similarly, the estimated receipts of ₹ 52,717 crore were revised to ₹ 54,642 crore against which only ₹ 47,915 crore were actually realized as depicted in **Table 2.6** below:

Table 2.6: Details of the Receipts

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Original Budget	32,268	37,722	44,098	48,058	52,717
Revised Estimate	33,806	38,281	42,033	45,821	54,642
Actual Receipt	30,861	33,994	38,284	41,090	47,915
Saving /excess	2,945	4,287	3,749	4,731	6,727

2.5.2 Unrealistic forecasting of resources

As per Rule 4.2 of the Punjab State Budget Manual “The revised estimates are forecasts, as accurate as it is possible to make at the time of what the actual receipts of the year will be and the most important guide to their preparation would, therefore, ordinarily be found in the actual receipts of those months of the year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution, compared with those of the corresponding period of the previous year, he would be justified in assuming a continuance of the growth or decline at the same rate during the remaining months”. Estimate should always be submitted after careful personal attention of the officers who submit them and should be as accurate as possible. However, it was noticed that the revised estimates for 2015-16 for Non-tax revenue projections was ₹ 13,731.25 crore while actual realization was ₹ 11,131.24 crore resulting in downward variation of ₹ 2,600.01 crore i.e. 19 per cent below the original forecast. Similarly tax revenue for the year 2015-16 was projected at ₹ 40,436.10 crore while actual realization was ₹ 36,425.31 crore, resulting in variation of ₹ 4,010.79 crore below the projection. Projections and actual revenue for the last five years are given below in the **Table 2.7:**

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

(₹ in crore)

Year	Description	Revised estimates	Actual	Difference
2011-12	Tax Revenue	23,780.57	23,081.01	699.56
	Non- Tax Revenue	9,707.06	7,476.58	2,230.48
2012-13	Tax Revenue	27,460.10	26,621.13	838.97
	Non- Tax Revenue	10,363.97	7,012.40	3,351.57
2013-14	Tax Revenue	30,234.52	28,909.84	1,324.68
	Non- Tax Revenue	11,401.42	9,102.24	2,299.18
2014-15	Tax Revenue	33,402.75	31,182.66	2,220.09
	Non- Tax Revenue	12,016.39	9,616.00	2,400.39
2015-16	Tax Revenue	40,436.10	36,425.31	4,010.79
	Non- Tax Revenue	13,731.25	11,131.24	2,600.01

2.5.3 Shortcomings in Plan Estimates

The plan expenditure during 2015-16 was assessed at ₹ 42,743 crore. The actual expenditure of ₹ 25,185 crore which was 59 per cent of the above amount and less than the projections. Variations were due to the following facts:

- i 13 schemes for which provision of ₹ 704.54 crore was approved for execution during 2015-16 was reduced to ₹ 568.62 crore in the revised estimate, but expenditure of ₹ 730.66 crore was incurred which was 128.50 *per cent* of revised estimate as detailed in **Appendix 2.8**.
- ii A total of 32 schemes with an approved outlay of ₹ 386.74 crore included in approved plan for 2015-16 were not implemented and withdrawn in revised estimates (**Appendix 2.9**).
- iii Provision of ₹ 232.04 crore made under 20 schemes in approved outlay for 2015-16 was reduced to ₹ 82.80 crore in the Revised Estimates , but these schemes were not implemented (**Appendix 2.10**) for which the reasons were not given.
- iv Provisions of ₹ 67.50 crore were made under 14 schemes in approved outlay and in revised outlay, but no expenditure was incurred during the year 2015-16 (**Appendix 2.11**).
- v The provision of ₹ 349.53 crore made under 11 schemes was increased to ₹ 370.19 crore against which expenditure of ₹ 212.27 crore was incurred during the year 2015-16. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates (**Appendix 2.12**).
- vi 74 plan schemes for which the outlay of ₹ 3,706.93 crore approved for execution during 2015-16 was reduced to ₹ 2,461.47 crore in the revised estimates. Only ₹ 1,575.81 crore was spent on these schemes which was 64 *per cent* of the revised outlay (**Appendix 2.13**).
- vii 74 schemes for which provision of ₹ 1,813.56 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 1,030.52 crore was incurred which was much less than the provision made (**Appendix 2.14**).
- viii 10 Schemes for which no provision was made in approved outlay but included in revised estimate ₹ 279.94 crore. Expenditure of ₹ 154.32 crore incurred on these schemes was less than the provision made (**Appendix 2.15**).
- ix The provision of ₹ 1,176.78 crore made under 26 schemes was increased to ₹ 2,556.87 crore against which expenditure of ₹ 1,479.39 crore was incurred during the year 2015-16. Further augmentation of funds through supplementary grants proved excessive as the total expenditure of these schemes were 58 *per cent* of the revised estimates (**Appendix 2.16**).

- x Nine new schemes for which provision of ₹ 466.10 was made in revised estimates, but no expenditure was incurred during the year 2015-16 and two schemes for which provision was enhanced from ₹ 36.35 crore to ₹ 70 crore in revised estimates but no expenditure was incurred during the year (*Appendix 2.17*).

2.6. Outcome of review of Selected Grants

A review of budgetary procedure and control over expenditure of two grants (Grant No. “23-Food & Supplies” and Grant No. “32-Rural and Community Development”) was conducted (July-August 2016) on the basis of the variations during the current year and magnitude of the grants and supplementary demands made during the year 2015-16.

2.6.1 Grant No. 23-Food and Supplies

Important points noticed during review of the grant for 2015-16 are detailed below:

- i) Against the budget provision of ₹ 374.05 crore under Revenue Head (original ₹ 318.05 crore and supplementary ₹ 56.00 crore) an expenditure of ₹ 251.31 crore was incurred which resulted into saving of ₹ 122.74 crore which was 33 *per cent* against the budget provision. Supplementary provisions of ₹ 56.00 crore proved unnecessary.
- ii) Against the budget provision of ₹ 9,369.37 crore under Capital Head an expenditure of ₹ 7,344.28 crore incurred which resulted into saving of ₹ 2,025.09 crore was 22 *per cent* against the budget provisions. This shows that unrealistic provision was made in budget.
- iii) Out of total expenditure of ₹ 247.82 crore on five schemes, an expenditure of ₹ 224.33 crore (91 *per cent*) was incurred on these schemes during the last month of 2015-16. 100 *per cent* expenditure was incurred on two schemes during the last month (*Appendix 2.18*).
- iv) In eight sub heads, there were persistent savings ranging between 15 and 100 *per cent* of the total provision as per details given in *Appendix 2.19*. This is indicative of inefficient planning and unrealistic estimation.
- v) Against the provision of ₹ 63.30 crore (after re-appropriation) under Head 4408-01-101-98 establishment cost chargeable, an expenditure of ₹ 119.60 crore was incurred during 2015-16. This resulted in excess expenditure of ₹ 56.30 crore which requires regularisation from Legislature.

2.6.2 Grant No. 32-Rural and Community Development

Important points noticed during the review are as under:

- i) Against the budget provision of ₹ 2,947.70 crore (original ₹ 2,945.76 crore and supplementary ₹ 1.94 crore), under revenue head, an expenditure of ₹ 2,132.16 crore was incurred during the year 2015-16 resulting in saving of ₹ 815.54 crore. Supplementary provision of ₹ 1.94 crore proved unnecessary.
- ii) Out of total expenditure of ₹ 1,594.03 crore for 2015-16 on 39 schemes, an expenditure of ₹ 1,189.47 crore (75 per cent) was incurred on these schemes during the last quarter of the year 2015-16. Out of these 39 schemes, 100 per cent expenditure was incurred on 23 schemes during the last quarter (*Appendix 2.20*).
- iii) In 16 sub heads, there were persistent saving ranging between six and 100 per cent of the total provision as per details given in *Appendix 2.21*.
- iv) Under revenue section of grant, an expenditure of ₹ 364.98 crore was incurred against the provision of ₹ 372.95 crore during 2015-16 whereas ₹ 27.88 crore was surrendered by the Department (*Appendix 2.22*).
- v) The entire budgetary provision of ₹ 365.26 crore remained unutilized at the end of the financial year 2015-16 in 10 minor heads/schemes and whole budget provision amounting to ₹ 365.26 crore was withdrawn through re-appropriation (*Appendix 2.23*).

2.6.3 Delay in submission of Budget Estimates

Budget estimates for the year 2015-16 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 4th November 2014. Contrary to this, it came to notice during review of two grants (Grant No. 23 and Grant No. 32) that Heads of offices submitted their budget estimates to Finance Department between 20th November 2014 and February 2015 respectively after delays ranging between 16 and more than 90 days respectively.

2.7 Conclusions

During 2015-16, expenditure of ₹ 95,480.50 crore was incurred against total grants and appropriations of ₹ 1,11,559.26 crore. Overall savings of ₹ 16,078.76 crore were the result of saving of ₹ 17,493 crore in various grants and appropriation offset by excess expenditure of ₹ 1,414.27 crore under four grants which required regularisation under Article 205 of the Constitution of

India in addition to excess expenditure of ₹ 1,427.57 crore in grants relating to the period 2011-12 to 2014-15.

In 51 cases, ₹ 17,091.93 crore were surrendered at the end of the financial year (more than ₹ 10 crore surrender in each case). In 21 cases, ₹ 8,840.80 crore was surrendered including an excess surrender of ₹ 319.67 crore than actual savings indicating inadequate budgetary control in these departments. Out of savings of ₹ 7,199.13 crore in 20 cases, savings of ₹ 1,302.40 crore were not surrendered. There were also cases of injudicious reappropriations.

2.8 Recommendations

The Government may consider:

- Taking up the matter with Public Accounts Committee secretariat for regularisation of excess expenditure;
- Preparing realistic budget estimates to avoid large savings and supplementary provisions;
- Devising suitable mechanism to avoid rush of expenditure in the last quarter/month of the financial year; and
- Devising suitable mechanism for improvement in functioning of treasuries to ensure timely submission of vouchers, accounts etc. and to check overpayment on account of pensions and death cum retirement gratuity.

CHAPTER-III
FINANCIAL REPORTING

Chapter III

Financial Reporting

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

3.1 Delay in furnishing utilisation certificates

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 9,024 UCs due for submission in respect of grants and loans aggregating ₹ 14,062.92 crore, 1,313 UCs for an aggregate amount of ₹ 6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2016 is given in **Appendix 3.1**. The age-wise delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Age-wise arrears of Utilisation Certificates

(₹ in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation Certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	5,783	4,989.46	617	2,556.42
2	2 – 4	2,567	7,925.14	670	3,560.04
3	5 – 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the

Government to disburse fresh grants without ascertaining proper utilisation of earlier grants.

3.2 Non-submission/delay in submission of accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (CAG's Act-1971), the Government/heads of the departments are required to furnish to audit every year, detailed information about the financial assistance given to various institutions, the purpose of assistance granted and total expenditure of the institutions.

A total of 202 annual accounts of 83 autonomous bodies/authorities are awaited as on 31 July 2016. The details of these accounts are given in *Appendix 3.2* and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of annual accounts due from bodies/authorities

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	73	213.68
2.	1-3	73	189.74
3.	3-5	38	101.10
4.	5-7	14	25.64
5.	7-9	4	2.00
	Total	202	532.16

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

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's Act 1971. Out of 161 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 28 bodies/authorities was conducted during 2015-16.

3.3 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the fields of Urban Development, Housing, Labour Welfare and Agriculture. The audit of accounts of 29 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in *Appendix 3.3*.

One¹ autonomous body had not submitted its annual accounts for the last 19 years (1996-97 and onwards) whereas the delay in respect of other bodies ranged between one year and seven years. Delay in finalization of accounts carries the risk of financial irregularities going undetected and, therefore, the accounts need to be finalized and submitted to Audit at the earliest.

SARs in respect of Haryana Labour Welfare Board, Chandigarh (2009-10 to 2014-15) and Haryana Building and Other Construction Workers Welfare Board, Chandigarh (2009-10 to 2013-14) have not been placed before the State Legislature.

3.4 Departmentally managed commercial undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare proforma accounts annually in the prescribed format showing the working results of financial operations so that the Government can assess their working. The final accounts reflect their overall financial health and efficiency in conducting their business. In the absence of timely finalisation of accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay is open to risk of fraud and leakage of public money.

As of June 2016, five such undertakings had not prepared their accounts since the years ranging between 1986-87 and 2013-14. Government funds amounting to ₹ 7,125.66 crore stood invested in these undertakings. Though the arrears in preparation of accounts have been repeatedly commented in the earlier Reports on State Finances, no improvement had taken place in this regard. The department-wise position of arrears in preparation of proforma accounts and investment made by the Government are given in **Appendix 3.4**.

¹ District Legal Services Authority, Jhajjar.

3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, the cases of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 105 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.33 crore on which final action was pending as of June 2016. The department-wise break up of pending cases and age-wise analysis is given in **Appendix 3.5** and nature of these cases is given in **Appendix 3.6**. The age-profile of the pending cases and the number of cases pending in each category - theft and misappropriation/loss as emerged from these appendices is summarised in **Table 3.3**.

Table 3.3: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	12	31.32	Cases pending as of June 2015	120	150.26
5-10	18	27.35			
10-15	24	43.44	Cases added during the year	3	7.25
15 - 20	11	10.61			
20 - 25	14	15.50			
25 and above	26	5.21	Total	123	157.51
Total	105	133.43	Cases of losses written off during the year	18	24.08
			Total pending cases as of June 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4**.

Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (₹ in lakh)
i)	Awaiting departmental and criminal investigation	4	9.61
i)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalised but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 *per cent* cases related to theft of Government money/store. Further, in respect of 55 *per cent* cases of losses, departmental action had not been finalised and 30 *per cent* cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

3.6 Misclassification in accounts

Operation of omnibus Minor Head - 800

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

During 2015-16, expenditure aggregating ₹ 14,778.53 crore (22.34 *per cent* of total expenditure²) was classified under Minor Head – 800 under various revenue and capital Major Heads. Total/considerable expenditure on power subsidy, medium irrigation, tourism and miscellaneous general services were classified

² Excluding loans and advances.

under omnibus Minor Head-800 instead of depicting distinctly in the Finance Accounts.

The booking of expenditure under omnibus para head '800- Other Expenditure' increased by ₹ 6,352.02 crore (75 per cent), from ₹ 8,426.51 crore in 2014-15 to ₹ 14,778.53 crore in 2015-16. Classification of large amounts under the omnibus minor head '800-Other Expenditure/Receipts' affects the transparency in financial reporting.

3.7 Conclusions

There were substantial delays in submission of utilisation certificates and as a result proper utilisation of grants could not be ensured. In the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's Act 1971. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for long periods and their financial position could not be assessed. Further, in cases of theft of Government money, misappropriation, loss of Government material and defalcation, departmental action was pending for long periods. 22.34 per cent of total expenditure was classified under omnibus minor head '800-Other Expenditure' during 2015-16.

3.8 Recommendations

The Government may consider:

- (i) Adopting appropriate measures to ensure receipt of accounts from the grantee institutions at the end of every year in order to enable identification of institutions attracting audit by CAG of India under Section 14 of the CAG's (DPC) Act, 1971;
- (ii) Evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position;

- (iii) Preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.;and
- (iv) Depicting the amounts of expenditure incurred under various schemes distinctly instead of clubbing the expenditure of major schemes under the Minor head '800-Other Expenditure'.

The above points were referred (September 2016) to the Additional Chief Secretary to Government of Haryana, Finance Department; their replies are awaited (October 2016).

Chandigarh

Dated:

(Mahua Pal)

Principal Accountant General (Audit), Haryana

Countersigned

New Delhi

Dated:

(Shashi Kant Sharma)

Comptroller and Auditor General of India

APPENDICES

Appendix 1.1 State Profile

(Reference: Paragraph 1.1; Page 1)

State Profile						
A. General Data						
Sr. No.	Particulars				Figures	
1	Area				44,212 sq. km.	
2	Population					
	a	As per 2001 Census			2.11 crore	
	b	As per 2011 Census			2.54 crore	
3	Density of Population ¹ (2011) (All India Density= 382 persons per sq. km.)				573 person per sq. km.	
4	Population below poverty line ² (All India Average= 29.50per cent)				12.50per cent	
5	Literacy ¹ (2011) (All India Average= 73.00per cent)				75.55per cent	
6	Infant mortality ³ (per 1000 live births)(All India Average= 39 per 1000 live births)				36	
7	Life Expectancy at birth ⁴ (All India Average= 67.5years)				67.6 years	
8	Gini Coefficient ⁵					
	a.	Rural (All India= 0.29)			0.29	
	b.	Urban (All India= 0.38)			0.38	
9	Gross State Domestic Product (GSDP) 2015-16 ⁶ at current prices				₹ 4,92,657 crore	
10	Per capita GSDP CAGR (2006-07 to 2015-16)		Haryana		14.19 per cent	
11			General Category States		14.27 per cent	
12	GSDP CAGR (2006-07 to 2015-16) ⁷		Haryana		16.08 per cent	
13			General Category States		15.75 per cent	
14	Population Growth of Haryana(2006 to 2015)				15.91 per cent	
15	Population Growth ⁸ of General Category States(2006 to 2015)				12.24 per cent	
B. Financial data						
Particulars		Figures (in per cent)				
CAGR		2006-07 to 2014-15		2014-15 to 2015-16		
		General Category State	Haryana	General Category State	Haryana	
a.	of Revenue Receipts	14.74	10.81	15.00	16.56	
b.	of Own Tax Revenue	15.08	12.30	13.28	11.92	
c.	of Non Tax Revenue	10.20	0.06	6.00	3.03	
d.	of Total Expenditure	16.71	13.88	16.42	47.91	
e.	of Capital Expenditure	13.21	5.46	25.80	85.90	
f.	of Revenue Expenditure on Education	17.08	19.12	12.17	6.70	
g.	of Revenue Expenditure on Health	18.70	21.20	13.44	14.54	
h.	of Salary and Wages ⁹	15.49	16.87	9.95	6.51	
i.	of Pension ⁹	18.59	18.63	11.79	17.62	

¹ Census Info India 2011 Final Population Totals

² Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014)

³ Sample Registration System Bulletin of September 2014 (Registrar General of India)

⁴ Economic Survey of India Table 9.1

⁵ Planning Commission Data 2015-16.

⁶ Directorate of Economic and Statistical Analysis, Haryana

⁷ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?staus=3&menu_id=82) (GSDP for Assam, Chhattisgarh, Goa, Himachal Pradesh, Kerala, Maharashtra, Mizoram, Nagaland, Rajasthan, Tripura and West Bengal have been obtained from respective PAGs/AGs)

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

⁹ Excluding Delhi

Appendix 1.2

(Reference: Paragraph Introduction; Page 1)

Part A: Structure and form of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Haryana for 2015-16 is ₹ 200 crore.

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

Appendix 1.2 Part B: Layout of Finance Accounts

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

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 5	Statement of Progressive Capital Expenditure. This statement corresponds to the detailed statement 16 in Volume II.
Statement No. 6	Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
Statement No.7	Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
Statement No.8	Statement of Investments of the Government: This statement depicts investments of the State Government in equity of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
Statement No. 9	Statement of Guarantees given by the Government: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
Statement No.10	Statement of Grants in Aid given by the Government: This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
Statement No. 11	Statement of Voted and Charged Expenditure: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
Statement No. 12	Statement of Sources and Applications of Funds for Expenditure other than on Revenue Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure for the year is met from revenue surplus, net credit balances in public account, cash balance at the beginning of the year and borrowings.
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account: This statement assists in providing the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.
Volume II contains two parts – nine detailed statement in Part I and 13 Appendices in Part II as given below:	
Part I of Volume II	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume 1 of the Finance Accounts.
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary statement 4 in Volume 1, depicts the revenue expenditure of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
Statement No. 16	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.
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Part I of this volume, contains 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.

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	Layout
Statement No. 18	Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary statement 7 in Volume I.
Statement No. 19	Detailed Statement of Investments of the Government: This statement depicts investments equity wise and Major and Minor Head wise details of discrepancies, if any, between statements 16 and 19. This statement corresponds to Statement 8 of Volume I.
Statement No. 20	Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantee. This statement corresponds to Statement 9 of Volume I.
Statement No. 21	Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the 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. This statement corresponds to Statement 13 of Volume I
Statement No. 22	Detailed Statement on Earmarked Balances: This statement depicts details of investments from the Reserve Funds (Public Account).
<p>Volume II Part III contains 13 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 'Index' in Volume 1 or 2. The statements read with the appendices give a complete picture of the state of finances of the State Government.</p>	

Appendix 1.3

(Reference: Introduction; Page 1)

Methodology adopted for the assessment of fiscal position

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

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

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

	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore)	3,00,756	3,50,407	3,95,748	4,41,864	4,92,657
Growth rate of GSDP	15.40	16.51	12.94	11.65	11.50

Source: Directorate of Economic and Statistical Analysis, Haryana

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Aggregate Expenditure	Revenue Expenditure + Capital Expenditure + Loans and Advances
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.4

(Reference: Paragraph 1.3; Page 7)

Time Series Data on State Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts					
1. Revenue Receipts	30,558	33,634	38,012	40,799	47,557
(i) Tax Revenue	20,399(67)	23,559(70)	25,567(67)	27,635(67)	30,929 (65)
Taxes on Sales, Trade, etc.	13,384(66)	15,377(65)	16,774(66)	18,993(69)	21,060 (68)
State Excise	2,832(14)	3,236(14)	3,697(14)	3,470(13)	4,371 (14)
Taxes on Vehicles	740(4)	887(4)	1,095(4)	1,192(4)	1,401 (5)
Stamps duty and Registration fees	2,793(14)	3,326(14)	3,203(13)	3,109(11)	3,191 (10)
Land Revenue	11	13	12	15	15
Taxes on goods and passengers	429(2)	471(2)	498(2)	527(2)	554 (2)
Taxes and duties on Electricity	166	192(1)	219(1)	240(1)	257 (1)
Other Taxes	44	57	69	89	80
(ii) Non-Tax Revenue	4,722(15)	4,673(14)	4,975(13)	4,613(13)	4,753 (10)
(iii) State's share in Union taxes and duties	2,682(9)	3,062(9)	3,343(9)	3,548(9)	5,496 (12)
(iv) Grants-in-aid from Government of India	2,755(9)	2,340(7)	4,127(11)	5,003(13)	6,379 (13)
2. Miscellaneous Capital Receipts	9	11	10	19	30
3. Recoveries of Loans and Advances	294	349	262	273	328
4. Total Revenue and Non debt capital receipt (1+2+3)	30,861	33,994	38,284	41,091	47,915
5. Public Debt Receipts	10,767	15,213	17,604	18,859	37,998
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10,669(99)	15,162 (100)	17,263(98)	18,728(99)	37,901 (100)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	0
Loans and Advances from Government of India	98(1)	51	341(2)	131(1)	97
6. Total Receipts in the Consolidated Fund (4+5)	41,628	49,207	55,888	59,950	85,913
7. Contingency Fund Receipts	168	-	-	-	63
8. Public Accounts receipts	19,260	22,709	26,548	28,064	29,056
9. Total receipts of the State (6+7+8)	61,056	71,916	82,436	88,014	1,15,032
Part B. Expenditure/disbursement					
10. Revenue Expenditure	32,015	38,072	41,887	49,118	59,236
Plan	7,792(24)	9,456(25)	10,152(24)	12,760(26)	18,561 (31)
Non-plan	24,223 (76)	28,616(75)	31,735(76)	36,358(74)	40,675 (69)
General Services (including Interests payments)	10,220 (32)	11,897(31)	13,597(32)	16,765(34)	18,713 (32)
Economic Services	9,054 (28)	11,557(30)	12,740(30)	13,088(27)	18,691 (32)
Social Services	12,641 (39)	14,516(38)	15,414(37)	19,120(39)	21,539 (36)
Grants-in-aid and contributions	99	102	136(1)	145	293
11. Capital Expenditure	5,372	5,762	3,935	3,716	6,908
Plan	4,354 (81)	4,191(73)	5,067(129)	4,837(130)	6,624 (96)
Non-plan	1,018 (19)	1,571(27)	(-),1,132 (-29)	(-) 1,121 (-30)	284 (4)
General Services	235 (5)	251(4)	282(7)	291(8)	460 (7)
Economic Services	3,770 (70)	4,065(71)	1,829(46)	1,527(41)	4,908 (71)
Social Services	1,367 (25)	1,446(25)	1,824(46)	1,898(51)	1,540 (22)
12. Disbursement of Loans and Advances	627	522	776	843	13,250
13. Total (10+11+12)	38,014	44,356	46,598	53,677	79,394
14. Repayments of Public Debt	4,037	5,951	7,968	8,227	7,215
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,812 (94)	5,825(98)	7,800(98)	8,073(98)	7,039 (98)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	225 (6)	126(2)	168(2)	154(2)	176 (2)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	42,051	50,307	54,566	61,904	86,609
17. Contingency Fund disbursements	168	-	-	-	63
18. Public Accounts disbursements	17,051	21,074	24,560	25,609	28,650
19. Total disbursement by the State (16+17+18)	59,270	71,381	79,126	87,513	1,15,322

	2011-12	2012-13	2013-14	2014-15	2015-16
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-) 1,457	(-)4,438	(-) 3,875	(-) 8,319	-11,679
21. Fiscal Deficit(-)/Surplus(+) (4-13)	(-) 7,153	(-)10,362	(-) 8,314	(-) 12,586	-31,479
22. Primary Deficit (-)/surplus (+) (21+23))	(-) 3,152	(-)5,618	(-) 2,464	(-) 5,658	-23,195
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4,001	4,744	5,850	6,928	8,284
24. Financial Assistance to local bodies etc.	3,306	4,648	4,540	6,106	10,766
25. Ways and Means Advances (WMA)/Overdraft availed (days)	974(11)	347(12)	109 (4)	-	0
26. Interest on WMA/Overdraft	1.51	0.78	0.03	-	0
27. Gross State Domestic Product (GSDP) ¹⁰	3,00,756	3,50,407	3,95,748	4,41,864	4,92,657
28. Outstanding Fiscal liabilities (year end)	54,540	64,818	76,263	88,446	1,20,718
29. Outstanding guarantees including interest and guarantee fee (year end)	5,608	21,124	27,309	30,389	16,886
30. Number of incomplete projects	8	14	40	14	18
31. Capital blocked in incomplete projects (₹ in crore)	186	48	398	62.19	98.65
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.068	0.067	0.065	0.063	0.063
Own Non-Tax Revenue/GSDP	0.016	0.013	0.013	0.010	0.010
Central Transfers/GSDP	0.009	0.009	0.008	0.008	0.011
II Expenditure Management					
Total Expenditure/GSDP	0.126	0.127	0.118	0.121	0.161
Total Expenditure/Revenue Receipts	1.244	1.319	1.226	1.316	1.669
Revenue Expenditure/Total Expenditure	0.842	0.858	0.899	0.915	0.746
Expenditure on Social Services/Total Expenditure	0.368	0.360	0.370	0.392	0.291
Expenditure on Economic Services/Total Expenditure	0.337	0.352	0.313	0.272	0.297
Capital Expenditure/Total Expenditure	0.141	0.130	0.084	0.069	0.087
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.135	0.124	0.078	0.064	0.081
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-0.005	-0.013	-0.010	-0.019	-0.024
Fiscal deficit/GSDP	-0.024	-0.030	-0.021	-0.028	-0.064
Primary Deficit (surplus) /GSDP	(-) 0.010	(-) 0.016	(-)0.006	(-) 0.013	(-) 0.047
Revenue Deficit/Fiscal Deficit	0.204	0.428	0.466	0.661	0.371
Primary Revenue Balance/GSDP	(-) 0.012	(-)0.018	(-) 0.017	(-) 0.025	(-) 0.033
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.18	0.18	0.19	0.20	0.25
Fiscal Liabilities/RR	1.785	1.927	2.006	2.168	2.538
V Other Fiscal Health Indicators					
Return on Investment	1.64	7.05	6.49	5.80	15.89
Balance from Current Revenue (₹ in crore)	4,977	3,741	4,406	1,161	4,510
Financial Assets/Liabilities	0.78	0.75	0.74	0.68	0.67

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

Appendix 1.5 Part A

(Reference: Paragraph 1.1.1; Page 2)

Abstract of receipts and disbursements for the year 2015-16

(₹ in crore)

	Receipts			Disbursements			
	2014-15	2015-16		2014-15	2015-16		
				Non-plan	Plan	Total	
Section A: Revenue							
I. Revenue Receipts	40,798.66		47,556.55	49,117.87			59,235.70
Tax Revenue	27,634.57	30,929.09		16,764.73	18,585.59	127.74	18,713.33
Non-Tax Revenue	4,613.12	4,752.48		19,120.56	10,172.68	11,366.18	21,538.86
State's share of Union Taxes	3,548.09	5,496.22		9,293.18	6,170.85	3,745.68	9,916.53
Non-Plan Grants	1,723.20	3,744.39		2,173.86	994.60	1,495.10	2,489.70
Grants for State Plan Schemes	2,815.36	2,268.18		3,021.12	1,785.70	1,856.48	3,642.18
Grants for Central and Centrally Sponsored Plan Schemes	464.32	366.19		101.33	42.45	62.72	105.17
				270.00	146.63	186.97	333.60
				289.71	181.07	125.43	306.50
				3,964.80	842.76	3,893.8	4,736.56
				6.56	8.62	0	8.62
				13,088.00	11,623.48	7,066.88	18,690.36
				2,011.92	942.12	1,353.02	2,295.14
				1,843.44	677.47	1,173.2	1,850.67
				1,159.14	1,066.80	338.58	1,405.38
				5,244.67	6,325.85	3,894.07	10,219.92
				145.68	35.97	58.81	94.78
				2,567.01	2,515.84	79.34	2,595.18
				21.65	8.43	25.10	33.53
				94.49	51.00	144.76	195.76
				144.59	293.15	0	293.15
II. Revenue Deficit carried over to Section B	8,319.21		11,679.15				
Total Section A	49,117.87		59,235.70	49,117.87	40,674.90	18,560.80	59,235.70
Section B – Others							
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	6,007.18	6,507.52					
IV. Miscellaneous Capital Receipt	18.74	29.98		3,715.53	283.77	6,624.56	6,908.33
				290.70	0	460.56	460.56
				1,897.56	0	1,539.99	1,539.99
				186.06		202.16	202.16
				64.87		35.20	35.20
				1,418.25		1,133.51	1,133.51
				1.25		2.24	2.24
				56.84		57.45	57.45
				170.29		109.43	109.43

Receipts			Disbursements					
	2014-15		2015-16	2014-15	2015-16			
					Non-plan	Plan	Total	
				Economic Services	1,527.27	283.77	4,624.01	4,907.78
				Agriculture and allied activities	(-) 1,053.03	283.55	117.35	400.9
				Irrigation and Flood Control	965.33		876.21	876.21
				Energy	66.94		1,597.50	1,597.50
				Industry and Minerals	1.22		0.01	0.01
				Transport	1,516.96	0.22	2,010.99	2,011.21
				General Economic Services	29.51		21.95	21.95
V. Recoveries of Loans and Advances	272.82		328.28	V. Loans and Advances disbursed	842.87	275.2	12,975.09	13,250.29
From Power Projects	25.95	61.94		For Power Projects	118.11		12,266.83	12,266.83
From Government	217.65	244.48		To Government Servants	296.29	275.20		275.20
From others	29.22	21.86		To others	428.47		708.26	708.26
VI Revenue Surplus brought down	-			VI. Revenue Deficit brought down	8,319.21			11,679.15
VII. Public Debt Receipts	18,858.75		37,998.43	VII. Repayment of Public Debt	8,227.41			7,214.68
External debt				External debt				
Internal Debt other than Ways and Means	18,727.99	37,901.19		Internal debt other than Ways and Means Advances and Overdraft	8,073.67	7,038.54		
Advances and Overdraft				Net transaction under Ways and Means Advances				
Net transaction under Ways and Means Advances	--			Repayment of Loans and Advances to Central Government	153.74	176.14		
Loans and Advances from Central Government	130.76	97.24						
VIII. Appropriation to contingency fund			63.22	VIII. Appropriation to contingency fund				63.22
IX. Amount transferred from contingency fund				IX. Expenditure from contingency fund				
X. Public Accounts Receipts	28,064.30		29,055.78	X. Public Account Disbursements	25,609.25			28,649.81
Small Savings, Provident Fund, etc.	2,747.69	2,967.99		Small Savings, Provident Funds, etc.		1,919.35		
Reserve Funds	1,257.10	698.81		Reserve Funds		1,709.62		
Suspense and Miscellaneous	453.48	562.53		Suspense and Miscellaneous		544.51		
Remittances	6,514.21	7,193.95		Remittances		7,213.1		
Deposits and Advances	17,091.82	17,632.50		Deposits and Advances		17,263.23		
XI. Closing overdraft from Reserve Bank of India				XI. Cash Balance at end	6,507.52			6,217.73
				Cash in Treasuries and Local Remittances		0.54		
				Deposits with Reserve Bank		-733.94		
				Departmental Cash Balance including Permanent Advances, etc.		2.79		
				Cash Balance Investment and earmarked investments		6,948.34		
Total - Section B	53,221.79		73,983.21	Total	53,221.79			73,983.21

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 29)
Summarised financial position of the State Government as on 31 March 2016
(₹ in crore)

As on 31 March 2015	Liabilities		As on 31 March 2016
68,797.47		Internal Debt	99,660.13
	52,650.52	Market Loans bearing interest	65,818.85
	2.31	Market Loans not bearing interest	2.28
	1.41	Loans from Life Insurance Corporation	0.62
	3,904.06	Loans from other Institutions, etc.	20,587.10
	12,239.17	Special Securities issued to the National Small Saving Fund of the Central Government	13,251.28
2,127.83		Loans and Advances from Central Government	2,048.92
		Pre 1984-85 Loans	
	47.16	Non-plan Loans	45.28
	2,074.33	Loans for State Plan Schemes	1,997.3
	-	Loans for Central Plan Schemes	0
	6.34	Loans for Centrally Sponsored Plan Schemes	6.34
200.00		Contingency Fund	200
11,157.68		Small Savings, Provident Funds, etc.	12,206.32
6,046.33		Deposits	6,415.6
4,173.52		Reserve Funds	3,162.71
--		Suspense & Misc. Balances	
143.35		Remittance balance	124.2
92,646.18			1,23,817.88
As on 31 March 2015	Assets		As on 31 March 2016
52,145.68		Gross Capital Outlay on Fixed Assets	59,024.03
	7,500.22	Investments in shares of Companies, Corporations, etc.	9,372.44
4,572.29	44,645.46	Other Capital Outlay	17,494.3
		Loans and Advances	
	1,025.62	Loans for Power Projects	13,230.51
	2,727.87	Other Development Loans	3,414.28
	818.80	Loans to Government Servants and miscellaneous loans	849.51
0.72		Advances	0.72
193.99		Suspense and Miscellaneous Balances	175.97
		Remittance Balances	
6,507.52		Cash	6,217.73
	0.54	Cash in Treasuries and Local Remittances	0.54
	75.53	Deposits with Reserve Bank	-733.94
	3.07	Departmental cash balances	2.68
	0.11	Permanent advances	0.11
	2,571.52	Cash Balance Investment	4,173.12
	3,856.75	Reserve Fund Investment	2,775.22
		Deficit on Government Accounts	40,905.13
29,225.98	8,319.21	(i) Revenue Surplus/deficit of the Current year	11,679.15
	20,906.77	(ii) Accumulated deficit up to preceding year	29,225.98
92,646.18		Total	1,23,817.88

Explanatory Notes for Appendices 1.3 and 1.4: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.5**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹2.57crore (net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank” on 31 March 2016. The difference is under reconciliation (August 2016).

Appendix 1.6

(Reference: Paragraph 1.1.1; Page 2)

Statement of assessment/projections under 14th Finance Commission and
Mid-Term Fiscal Policy Statement for the year 2015-16

(₹ in crore)

Particulars	Assessment by FFC	Projections in MTFPS
Own tax revenue	38,049	33,249.40
Own non-tax revenue	4,111	6,885.39
Own revenue receipts	42,160	40,134.79
Non-plan revenue expenditure	-	43,208.62
Plan revenue expenditure	-	18,661.00
Total revenue expenditure	44,514	61,869.62
Salaries	-	17,060.56
Interest payment	7,582	8,563.75
Pension	4,950	5,900.00
Subsidies – Power	-	5,624.92
Revenue deficit	-	9,557.52
Fiscal deficit	3.25 per cent of GSDP	3.14 per cent of GSDP
Outstanding debt	19.28 per cent of GSDP	98,842.62

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 25)

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

Sr. No.	Government Companies	Investment (upto 2015-16)	Accumulated Loss	Year of Account
		(₹ in crore)		
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	37.26	10.62	2011-12
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited	10.89	35.32	2014-15
3.	Haryana Power Generation Corporation Limited	2,776.81	281.77	2014-15
4.	Uttar Haryana BijliVitrان Nigam Limited	1,780.49	16,309.78	2014-15
5.	Dakshin Haryana BijliVitrان Nigam Limited	1,421.77	12,719.03	2014-15
6.	Haryana Financial Corporation	201.98	108.77	2014-15
7.	Haryana Minerals Limited	0.24	12.40	2014-15
8.	Yamuna Coal Company Private Limited	0.01	0.05	2014-15
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	40.29	2013-14
Total		6,231.99	29,518.03	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 26)

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

(₹ in crore)

Sr. No.	Name of the Undertaking	Period of accounts	Capital employed as per last account	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87	0.82	1.68	-	-	1.67	0.13	-	0.13	7.74
3.	Printing and Stationary (National Text Book Scheme)	2007-08	17.97	21.59	0.09	0.01	7.24	1.74	1.43	3.17	14.68
4.	Food and Supply (Grain Supply Scheme)	2013-14	6,332.83	5,886.37	-	-	6,494.56	161.73	386.35	548.08	9.31
5.	Transport Department Haryana Roadways	2010-11	774.86	726.80	502.76	8.34	713.81	(-)295.54	28.00	(-)267.54	-
Total			7,126.48	6,636.44	502.85	8.35	7,217.31	(-) 131.95	415.78	283.83	31.73

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 27)

Details of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion/Status
1.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSI IDC	1,863.00	BOT (Annuity)	August 2015	February 2018. Kundli-Manesar section is being executed on PPP mode. Manesar-Palwal section was executed on the item rate mode and has been thrown open to traffic in April, 2016.
2.	Construction of Gurgaon Recreation Park.	HSI IDC	230.00	Joint Venture	02 June 2000	70% of the project completed. 50% of the Hotel block made operational in September 2011.
3.	Development of metro link from Metro Sikanderpur to Sector 56, Gurgaon.	HUDA	2,143.00	BOT	1 October 2012	December 2016.
4.	Provision of Haemodialysis in selected district hospital of Haryana.	Health	--	DBFO&M	--	RFP document approved by Executive Committee of HIDB.
5.	Development of Integrated Solid Waste Management (Collection, Transportation, Processing & Disposal) for Faridabad Cluster consisting of Faridabad and Gurgaon ULBs.	Urban Local Bodies	--	DBFO&M	--	Considered by COSI in its meeting held on 27 January 2016 and approved bids are being invited by the Department.
6.	Development of 2 lane Firozpur Jhirka Biwan Road (14.28 Km.) with paved shoulder in Mewat Distt.	PWD (B&R)	94.00	BOT	--	After approval of the bidding documents by COSI, bids were invited and opened by the department. As the lowest concession period offered was more than 10 years, the matter was placed for consideration the COSI again in its meeting held on 08 April 2016.
Total			4,330.00			

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 40)

Details of expenditure incurred without provision during 2015-16

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure	
1	04- Revenue 2245-Relief on account of Natural Calamities	976.04	80-General, 800-Other Expenditure, 96-Cash Doles for Pest Attack/ Land Slide, Cloud Burst, etc.	
2	20-Social Security & Welfare 2235- Social Security & Welfare	0.57	60-Other Social Security & Welfare Programmes, 102-Pensions under Social Security Schemes, 97-Pension for Aged, Physically Handicapped, Destitute Women and Widows	
3	24-Irrigation 2700-Major Irrigation	0.23	01-Multipurpose River Project(Commercial), 001-Direction & Administration, 93-Chief Engineer	
4		2.73	02-Western Jamuna Canal Project (Commercial), 001- Direction & Administration, 93-Chief Engineer	
5		0.42	04-Loharu Canal Project (Commercial), 001-Direction & Administration, 89-Special Revenue	
6		3.23	04-Loharu Canal Project (Commercial), 001-Direction & Administration, 91-Executive Engineer	
7		0.17	04-Loharu Canal Project (Commercial), 001-Direction & Administration, 92-Superintending Engineer	
8		0.26	04-Loharu Canal Project (Commercial), 001-Direction & Administration, 93-Chief Engineer	
9		0.36	05-Jawahar Lal Nehru Canal Project(Commercial), 001-Direction & Administration, 89-Special Revenue	
10		2.74	05-Jawahar Lal Nehru Canal Project(Commercial), 001-Direction & Administration, 91-Executive Engineer	
11		0.14	05-Jawahar Lal Nehru Canal Project(Commercial), 001-Direction & Administration, 92-Superintending Engineer	
12		0.22	05-Jawahar Lal Nehru Canal Project(Commercial), 001-Direction & Administration, 93-Chief Engineer	
13		1.00	18-Non Commercial Irrigation Projects, 001- Direction & Administration, 89-Special Revenue	
14		5.70	80-General, 001- Direction & Administration, 89-Special Revenue	
15		55.87	80-General, 001- Direction & Administration, 91-Executive Engineer	
16		4.67	80-General, 001- Direction & Administration, 92-Superintending Engineer	
17		25.00	80-General, 800-Other Expenditure, 97-Share to Himachal Pradesh for Renuka Dam Project	
18		4700-Capital Outlay on Major irrigation	0.16	07-Satluj Yamuna Link Project (Commercial), 001-Direction & Administration, 89-Special Revenue
19			0.86	07-Satluj Yamuna Link Project (Commercial), 001-Direction & Administration, 91-Executive Engineer
20	7.55		13-Modernisation & Lining of Canal System, 001-Direction & Administration, 89-Special Revenue	
21	40.94		13-Modernisation & Lining of Canal System, 001-Direction & Administration, 91-Executive Engineer	
22	1.89		13-Modernisation & Lining of Canal System, 001-Direction & Administration, 92-Superintending Engineer	
23	2.71		13-Modernisation & Lining of Canal System, 001-Direction & Administration, 93-Chief Engineer	
24	0.13		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 89-Special Revenue	
25	0.69		14-Dadupur Nalvi Irrigation Project, 001-Direction & Administration, 91-Executive Engineer	
26	0.56		15-Lining of Channels, 001-Direction & Administration, 89-Special Revenue	
27	3.01		15-Lining of Channels, 001-Direction & Administration, 91-Executive Engineer	

Sr. No.	Number of Grant and Major Head	Amount of expenditure without provision (₹ in crore)	Minor/Sub Heads of Expenditure	
28	4700-Capital Outlay on Major irrigation	0.14	15-Lining of Channels, 001-Direction & Administration, 92-Superintending Engineer	
29		0.20	15-Lining of Channels, 001-Direction & Administration, 93-Chief Engineer	
30		6.73	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 89-Special Revenue	
31		36.48	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 91-Executive Engineer	
32		1.68	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 92-Superintending Engineer	
33		2.41	16-Rehabilitation of Existing Channels/Drainage System, 001-Direction & Administration, 93-Chief Engineer	
34		0.17	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 88-Pensionary Charges	
35		13.95	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 89-Special Revenue	
36		88.42	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 91-Executive Engineer	
37		5.56	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 92-Superintending Engineer	
38		8.44	07-Improvement of Old/Existing Channels under NABARD, 001-Direction & Administration, 93-Chief Engineer	
39		2.26	19-Kaushalya Dam, 001-Direction & Administration, 89-Special Revenue	
40		14.27	19-Kaushalya Dam, 001-Direction & Administration, 91-Executive Engineer	
41		0.90	19-Kaushalya Dam, 001-Direction & Administration, 92-Superintending Engineer	
42		1.37	19-Kaushalya Dam, 001-Direction & Administration, 93-Chief Engineer	
43		0.71	23-Development of Water Bodies in the State, 001-Direction & Administration, 89-Special Revenue	
44		4.50	23-Development of Water Bodies in the State, 001-Direction & Administration, 91-Executive Engineer	
45		0.28	23-Development of Water Bodies in the State, 001-Direction & Administration, 92-Superintending Engineer	
46		0.43	23-Development of Water Bodies in the State, 001-Direction & Administration, 93-Chief Engineer	
47		0.95	80-General, 001-Direction & Administration, 89-Special Revenue	
48		6.01	80-General, 001-Direction & Administration, 91-Executive Engineer	
49		0.38	80-General, 001-Direction & Administration, 92-Superintending Engineer	
50		0.58	80-General, 001-Direction & Administration, 93-Chief Engineer	
51		4711-Capital Outlay on Flood Control Projects	0.13	01-Flood Control, 001-Direction & Administration, 88-Pensionary Charges
52			7.69	01-Flood Control, 001-Direction & Administration, 89-Special Revenue
53			67.31	01-Flood Control, 001-Direction & Administration, 91-Executive Engineer
54			3.13	01-Flood Control, 001-Direction & Administration, 92-Superintending Engineer
55			4.47	01-Flood Control, 001-Direction & Administration, 93-Chief Engineer
Total		1,417.40		

Appendix 2.2

(Reference: Paragraph 2.3.3; page 41)

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

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual expenditure	Savings	Surrenders
Revenue-Voted							
1	6- Finance	5,971.82	-	5,971.82	5,469.17	502.65	502.44
2	7- Planning and Statistics	407.82	0.63	408.45	170.71	237.74	237.75
3	8-Building and Road	1,228.79	-	1,228.79	1,069.61	159.18	184.35
4	9- Education	11,440.66	159.90	11,600.56	9,283.30	2,317.26	2,322.79
5	13- Health	2,989.03	47.74	3,036.77	2,489.62	547.15	545.95
6	15-Local Government	2,217.19	1,048.62	3,265.81	1,858.11	1,407.70	1,407.70
7	19- Welfare of SCs, STs and Other BCs	365.19	291.61	656.80	333.60	323.20	323.83
8	20- Social Security and Welfare	3,630.57	0.14	3,630.71	3,418.77	211.94	212.57
9	21- Women and Child Development	981.34	9.19	990.53	722.29	268.24	268.72
10	23-Food and Supplies	318.05	56.00	374.05	251.31	122.74	122.74
11	24- Irrigation	1,717.22	-	1,717.22	1,358.06	359.16	165.79
12	27- Agriculture	1,240.57	145.50	1,386.07	1,011.88	374.19	372.79
13	28-Animal Husbandry and Dairy Development	666.06	32.96	699.02	527.14	171.88	171.81
14	32-Rural and Community Development	2,945.76	1.94	2,947.70	2,132.16	815.54	833.44
15	34- Transport	2,055.27	-	2,055.27	1,795.44	259.83	260.64
16	36-Home	2,914.36	-	2,914.36	2,757.42	156.94	153.96
17	38-Public Health and Water Supply	1,637.33	168.58	1,805.91	1,654.14	151.77	173.25
18	40-Energy and Power	5,676.25	4,716.16	10,392.41	10,247.61	144.80	122.26
	Total	48,403.28	6,678.97	55,082.25	46,550.34	8,531.91	8,382.78
Revenue-Charged							
19	6- Finance	9,118.75	699.38	9,818.13	8,574.97	1,243.17	222.79
	Total	9,118.75	699.38	9,818.13	8,574.97	1,243.17	222.79
Capital-Voted							
20	8-Buildings and Roads	2,432.77	257.63	2,690.40	2,494.22	196.18	195.72
21	14-Urban Development	1,025.00	-	1,025.00	218.06	806.94	808.87
22	21-Women and child Development	213.75	-	213.75	44.92	168.82	169.20
23	23-Food and Supplies	9,369.37	-	9,369.37	7,344.28	2,025.09	2,067.92
24	38- Public Health and Water Supply	1,034.22	124.90	1,159.12	835.42	323.70	267.21
25	45- Loans and Advances	1,366.77	12,328.36	13,695.13	13,250.30	444.83	636.74
	Total	15,441.88	12,710.89	28,152.77	24,187.2	3,965.56	4,145.66
Capital-Charged							
26	Public Debt	10,035.51	-	10,035.51	7,214.68	2,820.83	2,820.83
	Total	10,035.51	-	10,035.51	7,214.68	2,820.83	2,820.83
	Grand Total	82,999.42	20,089.24	1,03,088.66	86,527.19	16,561.47	15,572.06

Appendix 2.3

(Reference: Paragraph 2.3.5; page 42)

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

(₹ in crore)

Sr. No.	Number and name of the grant	Original provision	Supplementary	Actual expenditure	Savings out of provisions
Revenue (Voted)					
1	3-General Administration	201.33	20.92	197.12	25.13
2	5-Excise and Taxation	207.79	2.98	165.29	45.48
3	7-Planning and Statistics	407.82	0.63	170.71	237.74
4	9- Education	11,440.66	159.90	9,283.30	2,317.26
5	10-Technical Education	464.72	9.00	380.25	93.47
6	11- Sports and Youth Welfare	265.90	50.00	231.47	84.43
7	13- Health	2,989.03	47.74	2,489.62	547.15
8	15- Local Government	2,217.19	1,048.62	1,858.11	1,407.70
9	18- Industrial Training	241.54	8.50	219.65	30.39
10	19-Welfare of S.Cs., S.T. and Other B.Cs.	365.19	291.61	333.60	323.20
11	21- Women and Child Development	981.34	9.19	722.29	268.24
12	23-Food and Supplies	318.05	56.00	251.31	122.74
13	27- Agriculture	1,240.57	145.50	1,011.88	374.19
14	28-Animal Husbandry and Dairy Development	666.06	32.96	527.14	171.88
15	30-Forest and Wild Life	400.13	1.64	324.85	76.92
16	32-Rural and Community Development	2,945.76	1.94	2,132.16	815.54
17	37-Election	58.91	12.22	55.64	15.49
18	42-Administration of Justice	435.14	22.20	403.96	53.38
19	43-Prisons	182.05	7.00	179.39	9.66
Sub Total		26,029.18	1,928.55	20,937.74	7,019.99
Revenue (Charged)					
20	6-Finance	9,118.75	699.38	8,574.97	1,243.16
Sub Total		9,118.75	699.38	8,574.97	1,243.16
Capital (Voted)					
21	38-Public Health and Water Supply	1,034.22	124.90	835.42	323.70
Sub Total		1,034.22	124.90	835.42	323.70
Grand Total		36,182.15	2,752.83	30,348.13	8,586.85

Appendix 2.4

(Reference: Paragraph 2.3.6; Page 42)

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

(₹ in crore)

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
1	1	Vidhan Sabha	2011- Parliament/State/ Union Territory Legislatures 02-State/Union Territory Legislatures 101-Legislative Assembly 99- Establishment	(O) 10.72 (R) 0.62 11.34	9.83	(-) 1.51
2	2	Governor & Council of Ministers	2013- Council of Ministers 105- Discretionary grant by Ministers	(O) 82.98 (S) 13.00 (R) (-) 8.17 87.81	86.34	(-) 1.47
3	2013- Council of Ministers 800- Other Expenditure 99-Maintenance of the Ministers residences/offices		(O) 10.02 (S) 1.66 (R) 0.51 12.19	13.22	(+) 1.03	
4	3	General Administration	2051- Public Service Commission 103- Staff Selection Commission 99- Establishment	(O) 6.29 (S) 17.94 (R) (-) 14.45 9.78	17.93	(+) 8.15
5	4	Revenue	2030- Stamps and Registration 02-Stamps –Non-Judicial 102-Expenses on Sale of Stamps 99- Checking Staff	(O) 4.50 (R) (-) 3.74 0.76	3.29	(+) 2.53
6	2245- Relief on account of Natural Calamities 02 Flood Cyclones, etc. 101- Gratuitous Relief 97- Supply of Seeds, fertilizers and agricultural implements		(O) 55.00 (R) (-)54.87 0.13	22.09	(+) 21.96	
7	2245- Relief on account of Natural Calamities 80-General 800- Other Expenditure 98- Relief to fire sufferer		(O) 5.00 (R) (-) 4.41 0.59	10.59	(+) 10.00	
8	2245- Relief on account of Natural Calamities 80-General 800- Other Expenditure 99-Hail Storm Relief/cold wave/frost		(O) 60.50 (S) 372.09 (R) 25.83 458.42	1,140.21	(+) 681.79	
9	6		Finance	2049- Interest Payment 05- Interest on Reserve Fund 101- Interest in Depreciation Renewal Reserve Funds 98-Depreciation Reserve fund (Motor Transport)	(O) 32.14 (R) (-)4.23 27.91	32.14
10	8	Buildings and Roads	2059-Public Works 80-General 052-Machinery & Equipment 96- Machinery	(O) 5.00 (R) (-) 2.63 2.37	0.74	(-)1.63
11	2059- Public Works 80-General 799- Suspense 99-Stock 99- Debit to Stock		(O) 5.50 (R) 6.59 12.09	25.51	(+) 13.42	
12	3054- Roads and Bridges 01- National Highways 337-Road Works 98- Relief for Toll Charges for road users of National Highways in the State of Haryana		(O) 6.00 (R) (-) 4.19 1.81	3.00	(+) 1.19	

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re- appropriation	Actual expenditure	Final Excess (+) Saving(-)
13			3054- Roads and Bridges 04- District & Other Roads 337- Road Works 99- District Roads	(O) 40.11 (R) (-) 15.20 24.91	26.72	(+) 1.81
14			3054- Roads and Bridges 80-General 797- Transfer to from Reserve Funds/Deposit Account 99- Transfer from CRF-Inter Accounts Transfer	(O) 75.00 (R) (-) 32.58 42.42	78.65	(+) 36.23
15			4059-Capital Outlay on Public Works 01-Office Buildings 051- Construction 99-District Administration	(O) 100.00 (R) (-) 2.51 97.49	100.07	(+) 2.58
16			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 96-Jaails	(O) 25.00 (R) 17.95 42.95	38.60	(-)4.35
17			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 98-Administration of Justice	(O) 60.00 (R) (-) 13.07 46.93	52.66	(+) 5.73
18			4059- Capital Outlay on Public Works 60-Other Buildings 051-Construction 99-Public Works	(O) 25.00 (R) (-)0.73 24.27	25.77	(+) 1.50
19			4202- Capital Outlays on Education Sports Art & Culture 01-General Education 202-Secondary Education 99-Secondary School Buildings	(O) 15.00 (R) (-) 2.17 12.83	14.10	(+) 1.27
20			4202- Capital Outlays on Education Sports Art & Culture 203-University & Higher Education 99-College Buildings	(O) 102.00 (R) 23.31 125.31	123.53	(-)1.78
21			4202- Capital Outlays on Education Sports Art & Culture 02-Technical Education 104-Polytechnics 99-Polytechnics Buildings	(O) 40.00 (R) (-) 9.26 30.74	32.16	(+) 1.42
22			4250-Capital Outlay on other Social Services 789-Special Component Plan for Scheduled Castes 98-Training Buildings for SC Wings	(O) 15.00 (R) 7.26 22.26	18.94	(-)3.32
23			4250- Capital Outlays on Education Sports Art & Culture 800-Other Expenditure 94-Creation of Infrastructure of Development of Industrial Trainings	(O) 65.00 (R) (-) 14.87 50.13	53.09	(+) 2.96
24			5054-Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49-Rural Road Under PMGSY Scheme 89-Upgradation of rural roads in Karnal Circle	(O) 38.30 (R) (-) 6.97 31.33	44.53	(+) 13.20
25			5054-Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49-Rural Road Under PMGSY Scheme 90-Upgradation of rural roads in Jhajjar Circle	(O) 39.00 (R) (-) 7.22 31.78	45.18	(+) 13.40
26			5054-Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49-Rural Road Under PMGSY Scheme 91-Upgradation of rural roads in Sonapat Circle	(O) 43.00 (R) (-) 7.86 35.14	49.94	(+) 14.80

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
27			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 99- Upgradation of rural roads in Rohtak Circle	(O) 4.10 (R) (-) 0.76 3.34	4.74	(+) 1.40
28			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 93- Upgradation of rural roads in Rewari Circle	(O) 13.15 (R) (-) 2.41 10.74	15.28	(+) 4.54
29			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 94- Upgradation of rural roads in Kaithal Circle	(O) 34.30 (R) (-) 6.30 28.00	39.82	(+) 11.82
30			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 95- Upgradation of rural roads in Hisar Circle	(O) 23.15 (R) (-) 4.20 18.95	26.93	(+) 7.98
31			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 96- Upgradation of rural roads in Gurgaon circle	(O) 24.65 (R) (-) 4.51 20.14	28.62	(+) 8.48
32			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 97- Upgradation of rural roads in Chandigarh Circle	(O) 21.70 (R) (-) 3.97 17.73	25.20	(+) 7.47
33			5054- Capital Outlay on Roads & Buildings 04-District & Other Roads 337-Road Works 49- Rural Road Under PMGSY Scheme 98- Upgradation of rural roads in Bhiwani Circle	(O) 6.85 (R) (-) 1.27 5.58	9.49	(+) 3.91
34			5054- Capital Outlay on Roads & Buildings 337-Road Works 49- Rural Road Under PMGSY Scheme 99- Upgradation of rural roads in Ambala Cricle	(O) 24.80 (R) (-) 4.54 20.26	27.26	(+) 7.00
35			5054- Capital Outlay on Roads & Buildings 337-Road Works 98-Rural Roads 99-Construction strengthening/widening and bye passes of Roads for State Scheme	(O) 323.30 (R) 70.95 394.25	391.15	(-)3.10
36			5054- Capital Outlay on Roads & Buildings 337-Road Works 99-District Roads 99- Construction strengthening/widening & improvement of roads for State Scheme	(O) 57.50 (R) (-) 19.06 38.44	35.35	(-)3.09
37	9	Education	2202-General Education 01-Elementry Education 101-Govt. Primary Schools 98-Middle Education Classes VI to VIII 98-Establishment Expenses	(O) 2334.96 (R) (-) 313.56 2021.40	2023.31	(+) 1.91
38			2202-General Education 02-Secondary Education 109-Government Secondary Schools 99-Teaching Staff including other Establishment 98-Establishment Expenses	(O) 1537.48 (R) (-) 389.40 1148.08	1150.86	(+) 2.78

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
39	13	Health	2211-Family Welfare 101-Rural Family Welfare Services 98-Sub Centres	(O) 116.50 (R) (-) 13.50 103.00	101.44	(-)1.56
40	14	Urban Development	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 051-Construction 97- Stimulus Package for Public Health Engineering Department	(O) 52.00 (R)24.97 76.97	79.10	(+) 2.13
41	15	Local Government	2217-Urban Development 80-General 192-Assistance to Municipal Committee/Councils 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committee/Council	(O) 220.00 (R) (-) 106.70 113.30	114.55	(+) 1.25
42			2217-Urban Development 80-General 800-Other Expenditure 99-Grant-in-aid to Kurukshetra Development Board	(O) 5.50 (R) 1.00 6.50	5.25	(-)1.25
43	23	Food Supplies	4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 98-Establishment Cost Chargeable	(O) 109.46 (R) (-)46.16 63.30	119.60	(+)56.30
44			4408-Capital Outlay on Food Storage and Warehousing 01-Food 101-Procurement and Supply 99-Grain Supply Scheme	(O) 8,589.91 (R) (-)1,587.16 7,002.75	6,989.28	(-)13.47
45	24	Irrigation	2700-Major Irrigation 01-Multi Purpose River project (Commercial) 001-Direction and Administration 89-Special Revenue	(O) 24.78 (R) (-)6.44 18.34	0.91	(-)17.43
46			2700-Major Irrigation 01-Multi Purpose River project (Commercial) 001-Direction and Administration 91- Executive Engineer	(O) 90.85 (R) (-)17.91 72.94	3.89	(-)69.05
47			2700-Major Irrigation 01-Multi Purpose River project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O) 3.09 (R) (-)0.92 2.17	0.17	(-) 2.00
48			2700-Major Irrigation 01-Multi Purpose River project (Commercial) 101-Maintenance & Repairs 98-Other Maintenance Expenditure 98-Punjab portion	(O) 2.35 (R) (-)0.49 1.86	-	(-) 1.86
49			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 89-Special Revenue	(O) 48.18 (R) (-)12.87 35.31	4.36	(-)30.95
50			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 91-Executive Engineer	(O) 382.97 (R) (-)92.43 290.54	33.49	(-)257.05
51			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 001-Direction & Administration 92-Superintending Engineer	(O) 25.08 (R) (-)7.78 17.30	1.75	(-)15.55

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
52			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 101-Maintenance & Repairs 98-Other Maintenance Expenditure	(O) 36.00 (R) (-)0.23 35.77	34.21	(-)1.56
53			2700-Major Irrigation 02-Western Jamuna Canal Project (Commercial) 800-Other Expenditure 98-Energy Charges	(O) 36.00 (R) (-)3.48 32.52	35.96	(+)3.44
54			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 91-Executive Engineer	(O) 44.66 (R) (-)5.04 39.62	10.33	(-)29.29
55			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 92- Superintending Engineer	(O) 6.15 (R) (-)2.97 3.18	0.64	(-)2.54
56			2700-Major Irrigation 18-Non Commercial Irrigation Projects 001-Direction & Administration 93-Chief Engineer	(O) 4.19 (R) (-)0.24 3.95	0.97	(-)2.98
57			2700- Major Irrigation 80-General 001-Direction & Administration 93-Chief Engineer	(O) 35.21 (R) (-)6.88 28.33	6.89	(-)21.44
58			4700-Capital Outlay on Major Irrigation 13- Modernisation & Lining of canal Systems 789-Special Component plan for Scheduled Castes 99-Rehabilitation Canal Network Improvement in Rehabilitation of Water courses in Scheduled Castes population in the State	(O) 36.60 (R) (-)8.44 28.16	3.82	(-)24.34
59			4700- Capital Outlay on Major Irrigation 13- Modernisation & Lining of canal systems 800-Other Expenditure 98-Construction of Canal	(O) 53.40 (S)50.00 (R) (-)52.30 51.10	58.38	(+)7.28
60			4700-Capital Outlay on Major Irrigation 15-Lining of channels 800-Other Expenditure 98-Restoration capacity of BML	(O) 7.00 (R) (-)2.43 4.57		(-)4.57
61			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 789-Special Component Plan for Scheduled Castes 99-Improvement in Construction works & rehabilitation of Water Courses in Scheduled Castes population in the State	(O) 30.00 (R) (-)4.36 25.64	4.79	(-)20.85
62			4700-Capital Outlay on Major Irrigation 16-Rehabilitation of Existing Channels/Drainage System 800-Other Expenditure 98-Construction of Canal	(O) 30.00 (R) (-)3.83 26.17	50.63	(+)24.46
63			4701-Capital Outlay on Medium Irrigation 06-New Minor for Equitable distribution of Water 800-Other Expenditure 97-Annuity of Land	(O) 10.00 (R) (-)1.02 8.98	17.40	(+)8.42
64			4701-Capital Outlay on Medium Irrigation 06-New Minor for Equitable distribution of water 800-Other Expenditure 98-Construction of Canal	(O) 19.00 (R) (-)12.77 6.23	14.57	(+)8.34

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
65			4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 789-Special Component plan for Scheduled Castes 99-Improvement of old/existing Channels under RIDF (NABARD) for Scheduled Castes population in the State	(O) 69.50 (R) (-)15.35 54.15	25.38	(-)28.77
66			4701-Capital Outlay on Medium Irrigation 07-Improvement of old/existing channels under NABARD 800-Other Expenditure 98-(NABARD) Construction of Canal	(O)80.50 (R) (-)17.27 63.23	94.23	(+)31.00
67			4701-Capital Outlay on Medium Irrigation 80-General 800-Other expenditure 98-Payment of enhanced Compensation under Court Orders.	(O) 50.00 (R) 20.00 70.00	65.01	(-)4.99
68			4711-Capital outlay on Flood Control Projects 01-Flood Control 201-Drainage and Flood Control Project 98-Urban Storm Water Drainage work	(O) 20.00 (R) (-)0.70 19.30	15.73	(-)3.57
69	32	Rural and Community Development	3604-Compensation & Assignment to Local Bodies and Panchayat Raj Institutions 200-Other Miscellaneous Compensations and Assignments 95-Assignment of Excise Duty to Panchayat Semities in lieu of tax on sale of County Liquor	(O) 58.10 (R) (-)0.06 58.04	75.55	(+)17.51
70	36	Home	2055-Police 109-District Police 99-District Police Force	(O) 2027.18 (R) (-)26.38 2000.80	1997.90	(-)2.90
71	38	Public Health and Water Supply	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 99-Maintenance of Urban Water Supply & Sewerage 98-Maintenance Charges	(O) 80.00 (R) 10.94 90.94	79.31	(-)11.63
72			2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programme 96-Operation & Maintenance of urban strom water drainage works	(O) 5.15 (R) (-)2.40 2.75	5.13	(+)2.38
73			2215-Water Supply and Sanitation 102-Rural Water Supply Programme 95-Accelerated Rural Water Supply Programme	(O) 16.82 (R) (-)12.36 4.46	5.56	(+)1.10
74			2215-Water Supply and Sanitation 102-Rural Water Supply Programme 97-Rural Water Supply Programme	(O) 531.52 (S)122.58 (R) (-)7.44 646.66	653.62	(+)6.96
75			2215-Water Supply and Sanitation 799-Suspense 98-Manufacture Suspense 98-Credit to Manufacture Suspense	(O)3.30 (R) (-)2.51 0.79	1.89	(+)1.10
76			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 99-Urban Water Supply 97-TFC(Shiwalik & Southern Haryana)	(O) (S)58.80 (R) (-)21.61 37.19	29.77	(-)7.42

Sr. No.	Grant No	Description	Head of accounts	Provisions O: Original S: Supplementary R: Re-appropriation	Actual expenditure	Final Excess (+) Saving(-)
77			4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 789-Special Component Plan for Scheduled Castes under NRCP 94-Special Component Plan for Scheduled Castes under TFC Shiwalik & Southern Haryana	(O) (S)15.18 (R) 5.28 20.46	15.93	(-)4.53
78			4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 101-Urban Sanitation Services 90-National River Conservation Plan	(O)34.95 (S)30.00 (R) (-)19.13 45.82	37.95	(-)7.87
79			4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 101-Urban Sanitation Services 94-Sewerage and Sanitation	(O)250.00 (R) 34.09 284.09	255.09	(-)29.00
80			4215-Capital Outlay on Water Supply and Sanitation 02-Sewerage and Sanitation 789-Special component Plan for Scheduled Castes 99-Sewerage Facilities to S.C. Dominated Habitates in the Urban Areas	(O)9.00 (R)5.67 14.67	6.55	(-)8.12
81	42	Administration of Justice	2014-Administration of Justice 102-High Court 98-Establishment 98-Establishment Expenses	(O)90.41 (S)3.39 (R) 3.23 97.03	100.13	(+)3.10
82	45	Loans & Advances by State Government	6401-Loans for Crop Husbandry 190-Loans to Public Sector & Other Undertakings 98-Financial Assistance to private Sugar Mills for Making payments to the Cane growers in Haryana	(O) (S)187.00 (R) (-)13.71 173.29	40.13	(-)133.16
Total				16,752.77	17,044.08	(+)291.31 (+)1,071.26 (-)779.95

Abstract	Nos. of cases	Amount (₹ in crore)
Excess expenditure over appropriation (+)	45	(+) 1,071.26
Saving out of appropriation (-)	37	(-) 779.95
Total	82	

Excess cases more than ₹ 10 crore but less than ₹ 25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 6, 11, 24, 25, 26, 29, 62 and 69	8	140.57
Saving cases more than ₹ 10 crore but less than ₹ 25 crore		
Sr. No. 44, 45, 51, 57, 58, 61 and 71	7	103.27
Total	15	

Excess cases more than ₹ 25 crore	Nos. of cases	Amount (₹ in crore)
Sr. No. 8, 14, 43 and 66	4	805.32
Saving cases more than ₹ 25 crore		
Sr. No. 46, 49, 50, 54, 65, 79, 82	7	577.27
Total	11	

Appendix 2.5
(Reference: Paragraph 2.3.7; page 43)
Details of surrender of funds in excess of ₹ 10 crore at the end of March 2016

(₹ in crore)

Sr. No.	Grant number	Original	Supplementary	Total provisions	Actual	Saving (-)/ Excess (+)	Amount Surrendered
Revenue (Voted)							
1	1 - Vidhan Sabha	65.56	0.00	65.56	51.93	-13.63	12.09
2	2 -Governor and Council of Ministers	106.52	18.36	124.88	112.44	-12.44	12.01
3	3 -General Administration	201.33	20.92	222.25	197.12	-25.13	32.56
4	4 -Revenue	1,002.43	411.26	1,413.69	2,612.94	1,199.25	492.91
5	5 -Excise and Taxation	207.79	2.98	210.77	165.29	-45.48	45.99
6	6 -Finance	5,971.82	0.00	5,971.82	5,469.17	-502.65	502.44
7	7 -Planning and Statistics	407.82	0.63	408.45	170.71	-237.74	237.75
8	8 -Buildings and Roads	1,228.79	0.00	1,228.79	1,069.61	-159.18	184.35
9	9 -Education	11,440.66	159.90	11,600.56	9,283.30	-2,317.26	2,322.79
10	10 -Technical Education	464.72	9.00	473.72	380.25	-93.47	93.53
11	11 -Sports and Youth Welfare	265.90	50.00	315.90	231.47	-84.43	84.91
12	13 -Health	2,989.03	47.74	3,036.77	2,489.62	-547.15	545.95
13	14 -Urban Development	168.39	0.00	168.39	105.33	-63.06	63.01
14	15 -Local Government	2,217.19	1,048.62	3,265.81	1,858.11	-1,407.70	1,407.70
15	16 -Labour	48.47	0.47	48.94	38.00	-10.94	10.94
16	17 -Employment	78.77	0.00	78.77	49.15	-29.62	29.63
17	18 -Industrial Training	241.54	8.50	250.04	219.65	-30.39	31.25
18	19 -Welfare of SCs, STs, Other BCs and Minorities	365.19	291.61	656.80	333.60	-323.20	323.83
19	20 -Social Security and Welfare	3,630.57	0.14	3,630.71	3,418.77	-211.94	212.57
20	21 -Women and Child Development	981.34	9.19	990.53	722.29	-268.24	268.72
21	23-Food and Supplies	318.05	56.00	374.05	251.31	-122.74	122.74
22	24 -Irrigation	1,717.22	0.00	1,717.22	1,358.06	-359.16	165.79
23	25 -Industries	126.21	0.00	126.21	55.88	-70.33	70.31
24	27 -Agriculture	1,240.57	145.50	1,386.07	1,011.88	-374.19	372.79
25	28 -Animal Husbandry and Dairy Development	666.06	32.96	699.02	527.14	-171.88	171.81
26	30 -Forest and Wild Life	400.13	1.64	401.77	324.85	-76.92	76.51
27	32-Rural and Community Development	2,945.76	1.94	2,947.70	2,132.16	-815.54	833.44
28	33 -Co-operation	217.55	100.02	317.57	279.09	-38.48	38.47
29	34 -Transport	2,055.27	0.00	2,055.27	1,795.44	-259.83	260.64
30	36 -Home	2,914.36	0.00	2,914.36	2,757.42	-156.94	154.02
31	37 -Elections	58.91	12.22	71.13	55.64	-15.49	15.35
32	38 -Public Health and Water Supply	1,637.33	168.58	1,805.91	1,654.14	-151.77	173.25
33	39 -Information and Publicity	120.74	0.00	120.74	108.18	-12.56	12.57
34	40 -Energy and Power	5,676.25	4,716.16	10,392.41	10,247.61	-144.80	122.26
35	41 -Electronics and IT	55.58	0.00	55.58	31.34	-24.24	24.24
36	42 -Administration of Justice	435.14	22.20	457.34	403.96	-53.38	52.63
37	43 - Prisons	182.05	7.00	189.05	179.39	-9.66	10.29
Total		52,851.01	7,343.54	60,194.55	52,152.24	-8,042.31	9,592.04
Revenue (Charged)							
38	6 - Finance	9,118.75	699.38	9,818.13	8,574.97	-1,243.16	222.79
Total		9,118.75	699.38	9,818.13	8,574.97	-1,243.16	222.79

Sr. No.	Grant number	Original	Supplementary	Total provisions	Actual	Saving (-)/ Excess (+)	Amount Surrendered
Capital (Voted)							
39	8 - Buildings and Roads	2,432.77	257.63	2,690.40	2,494.22	-196.18	195.72
40	9 - Education	27.20	0.00	27.20	15.71	-11.49	11.49
41	14 - Urban Development	1,025.00	0.00	1,025.00	218.06	-806.94	808.87
42	18 - Industrial Training	46.72	0.00	46.72	31.97	-14.75	14.74
43	21 - Women and Child Development	213.75	0.00	213.75	44.92	-168.83	169.20
44	23 - Food and Supplies	9,369.37	0.00	9,369.37	7,344.28	-2,025.09	2,067.92
45	24 - Irrigation	550.20	50.00	600.20	811.20	211.00	166.18
46	28 - Animal Husbandry and Dairy Development	20.00	0.00	20.00	9.59	-10.41	10.41
47	33 - Co-operation	54.95	61.56	116.51	88.57	-27.94	27.94
48	34 - Transport	210.85	0.00	210.85	131.00	-79.85	79.85
49	38 - Public Health and Water Supply	1,034.22	124.90	1,159.12	835.42	-323.70	267.21
50	45 - Loans and Advances	1,366.77	12,328.36	13,695.13	13,250.30	-444.83	636.74
Total		16,351.8	12,822.45	29,174.25	25,275.24	-3,899.01	4,456.27
Capital (Charged)							
51	Public Debt	10,035.51	0	10,035.51	7,214.68	-2,820.83	2,820.83
Total		10,035.51	0	10,035.51	7,214.68	-2,820.83	2,820.83
Grand Total		88,357.07	20,865.37	1,09,222.44	93,217.13	(-)14,595.06 (+)1,410.25	17,091.93

Appendix 2.6
(Reference: Paragraph 2.3.8; Page 43)
Details showing rush of expenditure in the last quarter/month of the year
(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2016	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	02-Governor and Council of Ministers	2013-Council of Ministers	112.44	67.36	59.91	58.38	52
2	03-General Administration	2051-Public Service Commission	25.30	16.47	65.10	10.13	40
3	06-Finance	2075-Miscellaneous General Services	28.49	28.44	99.81	28.43	100
4	07-Planning and Statistics	3451-Secretariat Economic Services	154.70	100.07	64.68	73.53	48
5	08-Buildings and Road	3054-Roads and Bridges	818.71	422.23	51.57	350.17	43
6	14-Urban Development	4217-Capital outlay on Urban Development	218.06	113.7	52.14	85.33	39
7	21-Women and Child Development	4235-Capital outlay on Social Security and Welfare	44.92	34.26	76.27	28.49	63
8	24-Irrigation	4701-Capital outlay on Medium Irrigation	439.82	279.77	63.61	257.88	59
9	24-Irrigation	4700-Capital outlay on Major Irrigation	231.21	152.57	65.99	130.7	57
10	24-Irrigation	2701-Medium Irrigation	208.98	186.16	89.08	181.21	87
11	33-Co-operation	4425-Capital outlay on Co-operation	87.11	68.16	78.24	18.48	21
12	37-Elections	2015-Elections	55.64	37.17	66.8	24.29	44
13	40-Energy & Power	2801-Power	10,216.5	5,907.18	57.82	4,774.18	47
14	40-Energy & Power	4801-Capital outlay on Power Projects	1,597.5	1,462.51	91.55	1,387.51	87
Total			14,239.38	8,876.05	62.33	7,408.71	52

Appendix 2.7
(Reference Paragraphs 2.4.1; Page 44)
Non-submission of Vouchers in support of payment for the year 2015-16
(₹ in crore)

Sr. No	Name of Treasury	No. of Vouchers	Amounts
1.	Ambala Cantt.	59	0.44
2.	Bhiwani	316	2.96
3.	Chandigarh	14	0.05
4.	Faridabad	245	3.38
5.	Fatehabad	3	1.47
6.	Gurgaon	83	2.65
7.	Hisar	218	2.80
8.	Jagadhari	49	0.44
9.	Jhajjar	31	2.75
10.	Jind	6	0.03
11.	Kaithal	41	0.25
12.	Karnal	288	3.88
13.	Kurukshetra	7	0.33
14.	Narnaul	54	0.32
15.	Nuh	22	0.36
16.	Panipat	59	0.45
17.	Panchkula	59	0.24
18.	Rewari	119	0.91
19.	Rohtak	79	0.68
20.	Sirsa	41	1.53
21.	Sonipat	73	0.53
Total		1,866	26.45

Appendix 2.8

(Reference: Paragraph 2.5.3 (i) : Page 47)

Detail of the plan schemes (₹ One crore and above) in which actual expenditure exceeded by twenty percent or more of the revised outlay

(₹ in crore)

Sr. No	Department	Scheme	Approved outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure to Revised Outlay
1.	Agriculture	Safe and Scientific Storage of food grains	5.50	4.00	5.50	138
2.	Community Development	Pavement of CC Streets	20.00	9.60	19.41	202
3.	Panchayats	Surcharge on VAT for PRIs	206.62	169.42	206.62	122
4.	Science & Technology	Science Popularisation/ Promotional programme	1.00	1.00	1.49	149
5.	Secondary Education	Book banks	3.50	1.50	2.29	153
6.	Higher Education	Setting up of Women Cell at College at Directorate Educational & Excursion Tour for girl Students	1.00	0.50	0.65	130
7.		Education & Excursion Tour for boy Students	1.00	0.50	0.68	136
8.		Construction of new work and ongoing Colleges/Hostel Buildings and Maintenance of Govt. Colleges and Hostels	102.00	102.00	127.23	125
9.	Sports	State sports Council	5.00	0.10	4.52	4520
10.	Public Health Engineering	Rural: Indira Gandhi Drinking Water Supply	10.00	8.25	9.86	120
11.		Urban:Sewerage and Sanitation	250.00	175.30	215.06	123
12.	Police	Construction of Police Stations/Major Works	95.67	94.45	134.78	143
13.	Social Justice & Empowerment	State Level Project/Home for Persons with Special Needs, Rohtak (Sirtar)	3.25	2.00	2.57	128
Total			704.54	568.62	730.66	128.50

Appendix 2.9

(Reference: Paragraph: 2.5.3 (ii) Page 47)

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

(₹ in crore)

Sr. No	Name of Department	Scheme	Approved Outlay	Revised Outlay	Actual Expenditure
1.	Agriculture	National Mission on Agriculture Extension & Technology	3.55	--	--
2.	Agriculture	National Mission on Agriculture Extension & Technology	10.00	--	--
3.	Horticulture	Micro Irrigation/National Mission on Sustainable Agriculture	58.80	--	--
4.	Horticulture	National Horticulture Mission (CSS)	26.00	--	--
5.	Horticulture	National Mission on Ayush including Mission on Medicinal Plants (100)	3.00	--	--
6.	Forest	National Afforestation and Forestry/Afforestation Activities by State Forest Development Agency (SFDA) (100)	20.00	--	--
7.	Rural Development	Member of Parliament Local Area Development (MPLADS)	75.00	--	--
8.	Community Development	Nirmal Gram Purshkar	1.00	--	--
9.	Renewable Energy	Green Energy & Energy Conservation Fund	7.04	--	--
10.	Renewable Energy	SPV Street Lighting System for Rural Area	1.00	--	--
11.	Renewable Energy	Demonstrating Application of Decentralised Solar Power Pack/Plant (Off Grid Solar Power Pack)	4.35	--	--
12.	Industries	Reimbursement of One Time Rebate @ 10 per cent given by Handloom Agencies on the Sale of Handloom Cloth (100)	2.00	--	--
13.	Civil Aviation	Procurement of Trainer/Advanced Trainer Aircraft	2.00	--	--
14.	Secondary Education	Setting up of Kisan Adarsh Vidyalaya	3.18	--	--
15.	Secondary Education	Setting up of Dr. Radha Krishnan Lab School	2.52	--	--
16.	Secondary Education	Support for Educational Development including Teachers Training and Adult Education	13.00	--	--
17.	Secondary Education	Setting up of 6000 Model Schools at Block Level as Benchmark of Excellence	10.00	--	--
18.	Higher Education	HRD of Principals, Lecturers/Officials of the Directorate Ministerial Cadre and Supporting Staff	1.00	--	--
19.	Art and Culture	Building Archaeology	20.00	--	--

Sr. No	Name of Department	Scheme	Approved Outlay	Revised Outlay	Actual Expenditure
20.	Technical Education	For NIFT Project	15.00	--	--
21.	Technical Education	Establishment of IIT at Kiloherd, Sonipat	10.00	--	--
22.	Health	Providing Free Medical Treatment to People Living Below Poverty Line (Arogya Kosh) (For SC)	1.00	--	--
23.	AYUSH	Opening/Setting up of New Govt. Ayurvedic College/Hospital at Village Pattikara, Narnaul	5.20	--	--
24.	Public Health Engineering	Construction of Office Building /Residences	5.00	--	--
25.	Town & Country Planning (NCR)	For Conducting Study	1.00	--	--
26.	Town & Country Planning (NCR)	Metro Extension from YMCA Chowk, Faridabad to Ballabgarh	27.50	--	--
27.	Town & Country Planning (NCR)	Metro link from Dwarka to IFFCO Chowk, Gurgaon	50.00	--	--
28.	Social Justice & Empowerment	Home for Aged and Infirms (Rewari)	1.00	--	--
29.	Women & Child Development	Scheme for Financial Assistance and Support Services to Victim of Rape (100)	2.00	--	--
30.	Public Works (General Administration)	Rozgar Bhawan	1.40	--	--
31.	Welfare of Scheduled Castes and Backward Classes	Construction of Hostel for OBC Boys & Girls	2.50	--	--
32.	Welfare of Scheduled Castes and Backward Classes	Housing Finance Scheme for BC & Minorities	1.70	--	--
Total			386.74		

Appendix 2.10

(Reference: Paragraph: 2.5.3 (iii) Page 47)

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

(₹ in crore)

Sr. No	Department	Schemes	Approved Outlay	Revised Outlay
1.	Land Records	National Land Records Modernisation Programme- Computerisation of Land Records (100)	2.69	0.20
2.	Panchayats	Rajiv Gandhi Panchayat Sashaktikaran Yojana (RGPSY)	66.50	40.00
3.	Irrigation	Linking of BML with Hansi Branch	1.00	0.50
4.		Construction of Canal Hydrology Project	4.70	0.10
5.		Accelerated Irrigation Benefit Programme (AIBP)	13.50	0.02
6.	Industries	Construction, Upgradation and Maintenance of DIC/QMC/HTC/IDC/Directorate Office Premises	7.40	4.00
7.	Electronics & Information Technology	National E-Governance Action Plan	24.00	12.00
8.	PWD (Buildings & Roads)	Machinery & Equipment	4.00	0.01
9.	Higher Education	Setting up an Educational City in the State (EDUSAT)	1.00	0.10
10.	Sports	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)/ Rajiv Gandhi Khel Abhiyan (CSS)	20.00	4.00
11.	Health	Strengthening of Civil Registration System	1.40	0.10
12.	Urban Local Bodies	Urban solid waste management	55.00	16.50
13.	Welfare of Scheduled Castes and Backward Classes	Babu Jagjivan Ram Chhatrawas Yojana (for Boys)(50:50)	3.00	0.48
14.		SPV Street Lighting System in Villages with 50 more concentration of SCs (100)	5.00	1.00
15.	Labour	Purchase of Plot for Labour Court Complex at FBD	2.00	0.10
16.	Social Justice & Empowerment	Capital	9.00	1.00
17.		Pre-Metric Scholarship for Students belonging to Minority Communities (100)	6.80	1.60
18.	Women and Child Development	Strengthening of Voluntary Sector	1.00	0.50
19.		State Women Empowerment Mission(CSS)	1.05	0.01
20.	Industrial Training & Vocational Education	Skill Development Mission	3.00	0.58
Total			232.04	82.80

Appendix 2.11

(Reference: Paragraph: 2.5.3 (iv) Page 47)

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

(₹ in crore)

Sr. No	Department	Scheme	Approved outlay	Revised Outlay
1.	Cooperation	Government Contribution to the Share Capital of Marketing Co-operatives (100)	1.00	1.00
2.	Renewable Energy	Shikshadeep Scheme/Solar System for IAY Households for SC Families	1.50	1.50
3.	Industries	Assistance to State for Infrastructure Development for Exports (ASIDE) (100)	30.00	30.00
4.	Elementary Education	To provide Clean and Healthy Learning Environment in Schools	2.00	2.00
5.	Secondary Education	Promotion of Science Education in Govt. Schools	2.00	2.00
6.	Technical Education	Supply for Free Books to SC Students	1.00	1.00
7.	Technical Education	Construction of Women's Hostels in Polytechnics (100)	5.00	5.00
8.	Sports	Infrastructure Scheme (100)	5.00	5.00
9.	Welfare of Scheduled Castes and Backward classes	Construction of Hostel for OBC Boys & Girls	2.50	2.50
10.	Welfare of Scheduled Castes and Backward classes	Subsidy for Traditional Schemes such as Dairy Piggery and other Schemes (100)	7.95	7.95
11.	Social Justice & Empowerment	Purchase of Inst. Plot/Construction of Building of Directorate	1.00	1.00
12.	Industrial Training & Vocational Education	Hospitality Education in ITIs (100)	1.10	1.10
13.	Other General Services	Judicial Administration Centre Share of CSS ii) Development of Infrastructure facilities for Judiciary including Gram Nyayalayas	5.00	5.00
14.	Other General Services	Home Others Revamping of Civil Defence (100)	2.45	2.45
Total			67.50	67.50

Appendix 2.12

(Reference: Paragraph: 2.5.3 (v) Page 47)

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

(₹in crore)

Sr. No.	Department	Scheme	Approved outlay	Revised Outlay	Expenditure	Percentage of expenditure to Approved Outlay
1.	Agriculture	Strengthening of Agricultural Extension Infrastructure	4.00	4.05	2.52	63
2.	Agriculture	National Mission on Sustainable Agriculture (50:50)	1.00	1.50	0.58	58
3.	Agriculture	Soil Health Cards Scheme (75:25)	1.00	3.06	0.38	38
4.	Cooperation	Mukhya Mantri Dugdh Utpadhak Protsahan	30.00	23.70	23.18	77
5.	Rural Development	Indira Awaas Yojana (IAY) (60:40)	240.00	240.50	144.61	60
6.	Land Records	National Land Records Modernisation Programme (NLRMP) Survey/Re-survey and Modern Record Room	5.99	22.50	1.46	24
7.	Sports	Sports Equipments	10.00	10.10	0.20	2
8.	Sports	Capital Works at Moti Lal Nehru School of Sports, Rai	10.15	14.00	4.15	41
9.	Medical Education	Mukhyamantari Muft Illaj Yojana (New Scheme)	25.99	26.34	19.18	74
10.	Ayush	Strengthening of District Ayurvedic Offices	1.40	1.64	0.54	39
11.	Industrial Training & Vocational Education	Skill Training to SC/ST Students	20.00	22.80	15.47	77
Total			349.53	370.19	212.27	61

Appendix 2.13

(Reference: Paragraph: 2.5.3 (vi) Page 47)

Detail of the plan schemes (₹ One crore and above) for which revised budget reduced but actual expenditure was less than 80 per cent of the revised outlay

(₹in crore)

Sr. No.	Department Name	Sub-Head of Development	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure to Revised Outlay
1.	Agriculture	Promotion of Sustainable Strategic Initiatives	6.00	3.00	0.96	32
2.	Agriculture	Managing the Micro Nutrients Deficiency in the Soil	3.00	0.50	0.18	36
3.	Agriculture	Providing Soil & Water Testing Services to the Farmers	1.20	0.60	0.42	70
4.	Agriculture	Quality Control on Agriculture Inputs	3.50	2.14	1.67	78
5.	Agriculture	Haryana Kisan Ayog	2.50	1.61	1.03	64
6.	Agriculture	Scheme for providing implements/ machinery on subsidy to the group of farmers and farmers of SC category	4.50	2.00	1.38	69
7.	Agriculture	Providing Assistance on Water Saving Technology	10.00	9.95	7.07	71
8.	Agriculture	Sub-Mission of Agricultural Mechanization (75:25)	6.00	3.45	0.17	5
9.	Agriculture	National Food Security Mission	60.00	40.00	19.24	48
10.	Horticulture	Setting up of Directorate of Horticulture	3.20	1.50	0.99	66
11.	Horticulture	Horticulture Bio-Technology	3.30	1.65	1.15	70
12.	Animal Husbandry and Dairying	Veterinary Infrastructure Construction/reconstruction in the State under RIDF(NABARD)	35.50	15.00	9.59	64
13.	Animal Husbandry and Dairying	Scheme for Assistance to State for Control of Diseases	4.00	2.05	0.63	31
14.	Fisheries	Capital Outlay-Office Building	1.85	1.35	0.09	7
15.	Forests	Integrated Forests Management Scheme/Integrated Forest Protection	3.60	1.95	1.23	63
16.	Forests	National Afforestation Programme (National Mission for a Green India) (75:25)	25.00	10.80	2.89	27
17.	Cooperation	Computerisation of Cooperative Department	2.50	1.50	0.30	20
18.	Cooperation	Assistance to SC and General L/C Societies	1.50	0.50	0.31	62
19.	Cooperation	Loan for Construction of Houses Under Urban Housing Scheme	4.00	3.00	1.80	60
20.	Rural Development	Backward Region Grant Fund (BRGF)	33.00	6.00	0.63	11
21.	Land Records	Rationalization of Minor Irrigation Statistics Headquarter Staff-IT and Establishment Expenses (100)	1.00	0.22	0.17	77
22.	Community Development	Construction/Repair of Chaupal Subsidy Scheme (Anusuchit Jaati)	1.00	0.50	0.19	38
23.	Community Development	Scheme for assistance to HRDA/Rural Housing Scheme	200.00	150.00	94.74	63
24.	Panchayats	Revenue Earning Scheme	2.00	1.00	0.58	58
25.	Panchayats	Matching Grant Scheme	2.50	2.00	1.54	77
26.	Panchayats	State Finance Commission Grants	285.24	263.89	150.00	57

Sr. No.	Department Name	Sub-Head of Development	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure to Revised Outlay
27.	Irrigation	Dadupur Nalvi Irrigation Scheme	6.50	2.00	1.19	60
28.	Irrigation	Const. of New Minors for Equitable Distribution of Water	32.00	15.00	11.39	77
29.	Irrigation	Institutional Strengthening	25.30	20.30	8.54	42
30.	Irrigation	Development of Water Bodies in the State	20.00	10.00	6.92	69
31.	Industries	MSME Cluster Development Programme	6.00	1.60	0.60	38
32.	Industries	National Mission on Food Processing	16.00	8.00	0.03	0
33.	Mine & Geology	Development of Mines & Minerals	1.20	0.59	0.25	42
34.	PWD (Building & Roads)	Housing Scheme Jails	30.00	15.00	11.67	78
35.	Road Transport	Modernisation of Workshops	1.00	0.50	0.35	71
36.	DESA	Strengthening of Planning Machinery at State level	2.00	0.47	0.36	76
37.	Decentralised/ District Planning	District Plan	372.50	211.48	143.89	68
38.	Elementary Education	Monthly Stipend for BPL Students (I-VIII)	25.00	19.00	9.43	50
39.	Elementary Education	Implementation of Right to Education Act	150.00	97.42	75.94	78
40.	Elementary Education	Sarv Shiksha Abhiyan	855.50	655.00	457.11	70
41.	Secondary Education	Administrative Staff- Salary for DEPO Mewat and Palwal Offices	6.96	2.28	1.80	79
42.	Secondary Education	Honorarium to Operators for SCSP Schemes	2.00	1.75	0.60	34
43.	Secondary Education	Setting up of Block Institution of Education & Training (BIETs)	7.63	3.76	2.98	79
44.	Secondary Education	National Vocational Education Qualification Framework	48.00	34.60	26.63	77
45.	Higher Education	Strengthening of Library services in Government Colleges	2.50	2.30	1.56	68
46.	Higher Education	Raising of New Girls Battalion NCC at Hissar & Nuh (Mewat)	1.10	1.00	0.47	47
47.	Art & Culture	Setting up of Zonal Museum	1.63	0.85	0.22	26
48.	Sports	Human Resources Dev.	31.12	27.75	19.81	71
49.	Medical Education	Grant-in-Aid for Maharaja Agarsen Institute of Medical Research and Education, Agroha (Hisar)	62.00	49.00	34.00	69
50.	Medical Education	Establishment of the O/o Director Research & Medical Education Haryana	3.80	3.41	2.62	77
51.	Health	Continuation of District Staff for Civil Surgeons	6.80	5.61	3.61	64
52.	Health	Referral Hospitals	24.20	18.45	14.34	78
53.	Health	Janani Suraksha Scheme for SC	15.90	8.00	6.11	76
54.	Health	Malaria	10.00	9.50	7.05	74
55.	Health	Computer Cell at Directorate Level & District Level (I.T)	3.50	1.32	0.64	48
56.	AYUSH	National Ayush Mission	21.00	19.00	10.89	57
57.	Public Health Engineering	Urban:Special Component Sub Plan	14.00	7.44	5.70	77

Sr. No.	Department Name	Sub-Head of Development	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of expenditure to Revised Outlay
58.	Public Health Engineering	National Rural Drinking Water Programme	305.00	170.00	135.46	80
59.	Police	National Scheme for Modernisation of Police and Other Forces	22.80	17.73	10.50	59
60.	Urban Local Bodies	Payment of 2 per cent Commission on Sale Of Non-Judicial Stamp Paper to Municipal Committee/Councils	220.00	195.00	113.30	58
61.	Urban Local Bodies	Scheme for Upgradation of Choupals/Community Centre in the MC's of the State (CM Announcement)	100.00	2.00	0.08	4
62.	Urban Local Bodies	Rajiv Gandhi Awas Yojana (75:25)	66.65	58.00	3.62	6
63.	Public Relation	Research & Training in Mass Communication	1.70	0.87	0.64	74
64.	Labour	Rehabilitation of Destitute & Migrant Child Labour	1.20	0.77	0.61	79
65.	Labour	Computerization of Labour Department (IT)	2.15	2.13	0.90	42
66.	Social Justice & Empowerment	Aam Aadmi Bima Yojana	18.50	4.00	3.09	77
67.		Indra Gandhi National Family Benefit Scheme(100)	14.80	9.00	6.37	71
68.	Women and Child Development	Supplementary Nutrition Programme (in ICDS)	224.00	194.00	121.99	63
69.	Industrial Training & Vocational Education	State Project Implementation Unit(SPIU) and Media Instructional System	3.00	2.00	1.48	74
70.		Up-gradation of ITI's into Centres of Excellence	8.00	6.55	0.51	8
71.	Food and Supplies	End to End Computerisation	162.00	7.06	4.03	57
72.	Other General Services	Integrated Finance and Human Resource Management	5.00	3.00	0.45	15
73.	Welfare of Scheduled Castes and Backward classes	Tailoring Training to SC/BC Widows/Destitute Women/Girls and Opening of New Kalyan Kendras	1.10	0.82	0.56	68
74.		Dr. Ambedkar Housing Scheme for Scheduled Castes and Denotified Tribes	40.00	10.00	6.57	66
Total			3,706.93	2,461.47	1,575.81	64

Appendix 2.14

(Reference: Paragraph: 2.5.3 (vii) Page 47)

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

(₹ in crore)

Sr. No	Department	Schemes	Approved/ Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1.	Agriculture	Scientific Bee Keeping quality Honey Pro Agri. and Non Agri Labours	3.50	1.16	33
2.	Agriculture	Setting up Bio-gas Plants (100)	3.00	0.88	29
3.	Forests	Forest Building and Communication	5.00	3.48	70
4.	Forests	Development of National Park & Sanctuaries	3.90	1.30	33
5.	Cooperation	Share Capital to Cooperative Credit Institutions (LTO fund)	30.00	21.18	71
6.	Cooperation	Interest Subsidy to Members of Scheduled Caste	1.00	0.43	43
7.	Cooperation	Share Capital to Urban Cooperative Banks	1.50	1.13	75
8.	Cooperation	Share Capital to Labour Federation	1.00	0.75	75
9.	Cooperation	Share Capital to House Federation	2.00	1.50	75
10.	Cooperation	Share Capital to Primary Agri. Cooperative Societies from National Cooperative Dev. Corporation (100)	5.00	0.87	17
11.	Rural Development	Integrated Watershed Mangement Prog. (IWMP) (90:10)	55.50	21.02	38
12.	Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (90:10)	268.00	201.09	75
13.	Community Development	Swachh Bharat Mission (Gramin/Nirmal Bharat Abhiyan/Total Sanitation Campaign)	200.00	55.05	28
14.	Mewat Development Board	Mewat Development Agency (Project Management)	1.65	1.01	61
15.	Mewat Development Board	Community Works	8.57	0.63	7
16.	Shivalik Development Board	Watershed Management	16.00	6.11	38
17.	Irrigation	Restoration of Capacity of B.M.L.	7.00	4.57	65
18.	Industries	Refund of Tax under VAT/Sales Tax to New Industrial Units/Grant of Interest Free Loan in Lieu of Sale Tax	20.00	12.60	63

Sr. No	Department	Schemes	Approved/ Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
19.	Civil Aviation	Construction & Development of Aerodromes, Air-strips & other Avionics Buildings in the State	3.00	0.84	28
20.	PWD (B&R)	Information Technology	2.50	0.38	15
21.	PWD (B&R)	NCR loan	250.00	169.66	68
22.	PWD (B&R)	Transfer from CRF-Inter Account Transfer (100)	75.00	42.42	57
23.	Road Transport	Computerisation of Regulatory Wing & Road Safety Programme	2.10	0.99	47
24.	Science & Technology	Haryana Science Talent Search Scheme	6.00	2.90	48
25.	Tourism	Promotion of Tourism/Illumination of Historical Monuments	1.20	0.95	79
26.	Tourism	Infrastructure Development for Destinations & Circuits	10.00	0.91	9
27.	Elementary Education	Rajiv Gandhi Scholarships for Excellence Students in Middle Class	1.20	0.63	53
28.	Elementary Education	Monthly Stipend to all SC Students(I to VIII)	210.00	147.38	70
29.	Elementary Education	Cash Award for SC Students of classes I-VIII	85.00	66.98	79
30.	Secondary Education	Teachers Welfare fund	1.00	0.23	23
31.	Secondary Education	Education Encouragement for Excellence (EEE) Rajiv Gandhi Scholarship for High/Senior Secondary School Students	3.00	1.48	49
32.	Secondary Education	Monthly Stipend to all BPL Students in Classes 9th to 12 th	12.00	6.90	58
33.	Secondary Education	Monthly Stipend to all BC-A Students in Classes 9th to 12th	50.00	36.54	73
34.	Secondary Education	Mukhya Mantri School Saundarya Protsahan Yojana (Schools Beautification Award Scheme)	1.71	1.00	58
35.	Secondary Education	Continuous and Comprehensive Evaluation	5.00	3.62	72
36.	Secondary Education	Provision of Sports Equipments & Development of Playground in the Schools	5.00	2.97	59
37.	Secondary Education	Construction of Separate Girls Toilets/Handpump in Senior Secondary/High School (NABARD)	27.20	15.71	58
38.	Higher Education	Strengthening of Govt. colleges and converting them into centers of excellence and introduction of computer edu. as a subject in Govt. colleges and other activities.	2.50	2.00	80
39.	Higher Education	Setting up of Women Cell at College at Directorate Empowerment of Girls Students	1.00	0.67	67
40.	Higher Education	Human Resources Development of Students (Earn While You Learn)	1.40	0.88	63

Sr. No	Department	Schemes	Approved/ Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
41.	Higher Education	Augmentation of Laboratories	1.50	1.03	69
42.	Higher Education	Sport Activities in Govt. Colleges	1.00	0.48	48
43.	Higher Education	Scholarships	1.70	1.13	66
44.	Higher Education	National Service Scheme (NSS) (100)	1.00	0.09	9
45.	Technical Education	Technical Education Project Phase-IV	25.00	13.50	54
46.	Technical Education	Integrated Skill Development Scheme	5.76	1.44	25
47.	Technical Education	Reimbursement of Fee to SC Students	5.00	0.06	1
48.	Technical Education	Community Development through Polytechnic	2.00	1.10	55
49.	Sports	Mass Popularisation of Sports Scheme	1.30	0.77	59
50.	Sports	Sports Awards & Incentive Scheme	1.50	0.75	50
51.	Sports	Infrastructure Scheme for SCs	13.00	4.81	37
52.	Sports	Panchayati Yuva Krida & Khel Abhiyan (PYKKA) (100)	14.28	0.88	6
53.	Health	Providing Independent Feeder Lines in Hospitals	2.50	1.68	67
54.	Health	Purchase of Medicines for Hospitals	40.90	24.01	59
55.	Health	Improvement & Expansion of Hospital (Purchase of Machinery and Equipment)	45.00	28.94	64
56.	Health	Repair/AMC/CMC of Equipment	5.00	2.99	60
57.	Public Health Engineering	Yamuna Action Plan Phase-I	2.00	0.80	40
58.	Public Health Engineering	IEC Activities Information-Edu. Communication Sharing	1.80	0.77	43
59.	Housing	House Building loan to Govt. Employees (Finance Department)	1.00	0.09	9
60.	Labour	Construction of Labour Complex at FBD. Gurgaon	7.50	3.38	45
61.	Women and Child Development	Integrated Child Development Services Scheme	5.13	3.02	59
62.	Women and Child Development	Haryana Child Welfare Council	14.00	6.50	46
63.	Women and Child Development	Construction of Anganwadi Centers NABARD Loan	103.62	26.93	26
64.	Women and Child Development	Construction of Remand/Observation Homes under J.J. Act	7.00	5.25	75
65.	Women and Child Development	Scheme for Beti Bachao Beti Padoo (100)	8.00	3.85	48

Sr. No	Department	Schemes	Approved/ Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
66.	Women and Child Development	Rajiv Gandhi Scheme for Empowerment of Adolescent girls (RGSEAG)-SABLA	19.00	11.29	59
67.	Women and Child Development	Indira Gandhi Matritva Sahyog Yojana (IGMSY) (75:25)	3.35	1.99	59
68.	Industrial Training & vocational Education	Skill Development Initiative (100)	6.00	1.25	21
69.	Industrial Training & vocational Education	Organizing Special Training for SC, ST under Special Central Assistance System (100)	5.00	0.22	4
70.	Public Works (General Administration)	Dev. Of Infrastructural Facilities of Judiciary (Judicial Administration) (75:25)	30.00	23.40	78
71.	Public Works (General Administration)	MLA Flats	7.00	4.51	64
72.	Other General Services	Headquarters Staff-IT	1.50	0.61	41
73.	Other General Services	Treasury Staff-Establishment Expenses	2.00	1.34	67
74.	Other General Services	Excise & Taxation	34.79	10.86	31
Total			1,813.56	1,030.52	57

Appendix 2.15

(Reference: Paragraph: 2.5.3 (viii) Page 47)

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

(₹ in crore)

Sr. No	Department	Schemes	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1.	Agriculture	State Extension Programme for Extension Reform	-	1.84	0.41	22
2.	Agriculture	Support to State Extension	-	8.47	5.48	65
3.	Animal Husbandary & Dairying	Scheme for Livestock Health and Disease Control (SCSP)	-	2.59	0.40	15
4.	Animal Husbandary & Dairying	Scheme for Livestock Health and Disease Control Programme (100)	-	2.00	1.48	74
5.	Animal Husbandary & Dairying	National Plan for Dairy Development	-	9.70	4.69	48
6.	Renewable Energy	Promotion of Non-Conventional Energy Source	-	37.54	0.91	2
7.	Higher Education	Human Resources Development of the Teacher and the Taught and the Supporting Staff in the Govt. Colleges and the Staff at the Headquarter	-	1.00	0.66	66
8.	Public Health Engineering	Urban: Shivalik & Southern Haryana (TFC)	-	58.80	37.19	63
9.	Welfare of SC & BC	Babu Jagjivan Ram Chhatrawas Yojana (for Girls) 100	-	4.00	2.00	50
10.	Food & Supply	Daal Roti Scheme	-	154.00	101.10	66
Total				279.94	154.32	55

Appendix 2.16

(Reference: Paragraph: 2.5.3 (ix) Page 47)

Details of the schemes (₹ One crore and above) where budget Estimates were enhanced but the expenditure was less than eighty per cent of the Revised Estimates made.

(₹ in crore)

Sr. No.	Department	Schemes	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
1.	Agriculture	National Oilseed and Oil Palm Mission	4.00	20.48	5.92	29
2.	Agriculture	Rashtriya Krishi Vikas Yojana (RKVY)	250.00	375.00	241.76	64
3.	Horticulture	National Horticulture Mission (85:15)	104.00	130.00	86.96	67
4.	Horticulture	Micro irrigation	5.00	59.00	40.87	69
5.	Animal Husbandry & Dairying	Scheme for Conservation Act Development of Indigenous Cattle	1.00	3.50	2.27	65
6.	Animal Husbandry & Dairying	Scheme for Livestock Health and Disease Control programme (CSS)	2.50	10.37	4.58	44
7.	Cooperation	Share Capital to Integrated Cooperative Development Project(100)	12.71	25.26	12.71	50
8.	Community Development	Construction of New Block Office Buildings including Gram Panchayat/Zila Parishad building	5.00	15.00	5.85	39
9.	Panchayats	Special Development Works in Villages Scheme (SFC)	73.50	132.05	73.50	56
10.	PWD (B&R)	Housing Scheme Development of Judicary Infrastructure (Residential)	50.00	53.35	40.22	75
11.	Secondary Education	Construction of High & Senior Sec. School Buildings Infrastructure under Capital Head (Major works for GHS/GSS Schools)	15.00	21.30	12.83	60
12.	Elementary Education	Computerisation & Networking of Primary Education	1.80	2.35	1.83	78
13.	Elementary Education	Providing of Free Cycle to SCs Boys & Girls Students	2.00	8.00	5.04	63
14.	Secondary Education	Provision of Dual Desk in Govt. High/Senior Secondary Sch.	10.00	25.00	17.11	68
15.	Secondary Education	Information Communication & Technology Scheme (Computer Literacy & Studies in Schools)	30.00	142.17	91.48	64
16.	Secondary Education	Saakshar Bharat	18.90	35.00	25.46	73
17.	Health	National AIDS & STD Control Programme (100)	16.00	30.00	20.68	69
18.	Health	National Rural health Mission	467.00	497.00	382.64	77
19.	Public Health Engineering	National River Conservation Programme	35.70	77.70	45.82	59
20.	Police	Office Building/Lands	24.33	137.88	92.87	67
21.	Urban Local Bodies	Swachh Bharat Mission	1.00	149.96	83.37	56

Sr. No.	Department	Schemes	Approved Outlay	Revised Outlay	Actual Expenditure	Percentage of Expenditure to Revised Outlay
22.	Urban Local Bodies	Smart City	1.00	6.00	4.00	67
23.	Urban Local Bodies	New Urban Renewal Mission/JNNURM	1.40	262.00	92.60	35
24.	Food and Supplies	Construction of Godown	20.00	30.00	20.00	67
25.	Welfare of Scheduled Castes and Backward Classes	Post Matric Scholarship Scheme for SC Students	22.44	278.50	63.08	23
26.		Post Matric Scholarship Scheme for OBC Students	2.50	30.00	5.94	20
Total			1,176.78	2,556.87	1,479.39	58

Appendix 2.17

(Reference: Paragraph: 2.5.3 (x) Page 48)

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

(₹ in crore)

Sr. No.	Department	Schemes	Approved Outlay	Revised Outlay
1	Rural Development	Pradhan Mantri Adarsh Gram Yojana	-	1.20
2	Rural Development	Saansad Adarsh Gram Yojana	-	1.00
3	Public Health Engineering	Mewat (TFC)	-	1.02
4	Welfare of SC & BC	Pre-Metric Scholarship Scheme for BC Students	-	6.00
5	Welfare of SC & BC	Skill Development Programme various field for SC	-	11.00
6	Welfare of SC & BC	Infrastructure Development Scheduled Castes & others	-	1.20
7	Other General Service	Basic Infrastructure in the Treasuries/Sub-Treasuries for congenial working condition	-	2.00
8	Power	Loans to Haryana Vidyut Parsaran Nigam Ltd.	-	409.68
9	Welfare of Scheduled Castes and Backward classes	Pre-Matric Scholarship Scheme for SC Students in 9 th & 10 th Classes (100)	-	33.00
Total			-	466.10

Detail of the plan schemes (₹ One crore and above) for which revised estimates enhanced but no expenditure incurred

(₹ in crore)

Sr. No.	Department	Schemes	Approved Outlay	Revised Outlay
1	Technical Education	Modernization of Existing Polytechnics	3.00	10.00
2	Urban Local Bodies	National Urban Livelihood Mission (75:25)	33.35	60.00
Total			36.35	70.00

Appendix 2.18
(Reference: Paragraph 2.6.1 (iii); Page 48)
Detail of monthly/quarterly expenditure under Grant No. 23 (Food and Supplies)
during 2015-16

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure	
			Amount	Percentage of total expenditure	Amount	Percent
1	End to End Computerization of TPDS Operations (2408-01-001-91)	4.03	2.16	54	1.45	36
2	Expenditure from Consumer Welfare Fund (3456-104-99)	8.38	3.12	37	3.07	37
3	Interest on capital (4408-01-101-97)	207.76	207.76	100	207.76	100
4	Construction of Godowns (4408-02-101-99)	7.65	7.65	100	7.65	100
5	Construction of Godowns (4408-02-101-99)	20.00	4.40	22	4.40	22
	Total	247.82	225.09	91	224.33	91

Appendix 2.19

(Reference: Paragraph 2.6.1 (iv); Page 48)

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

(₹ in crore)

Head of Account	Detailed Head Scheme wise	Year	Total Budget	Expenditure	Saving	Percent of savings
2408-01-001-93	Dal Roti Scheme	2013-14	108.00	84.60	23.40	22
		2014-15	162.00	112.98	49.02	30
		2015-16	162.00	101.10	60.90	38
2408-01-001-94-99	Information Technology	2013-14	109.07	0.12	108.95	100
		2014-15	64.62	1.73	62.89	97
		2015-16	12.50	0.02	12.48	100
2408-01-001-96	District Forums	2013-14	16.69	10.58	6.11	37
		2014-15	14.27	12.15	2.12	15
		2015-16	15.57	12.73	2.84	18
2408-01-001-98	Field Staff	2013-14	107.33	70.70	36.63	34
		2014-15	110.05	58.62	51.43	47
		2015-16	155.50	110.43	45.07	29
3456-104-99	Expenditure from Consumer Welfare Fund	2013-14	10.38	2.81	7.57	73
		2014-15	0.37	0.22	0.15	41
		2015-16	10.61	8.38	2.23	21
4408-01-101-97	Interest on Capital	2013-14	500.00	386.35	113.65	23
		2014-15	575.00	229.88	345.12	60
		2015-16	600.00	207.76	392.24	65
4408-01-101-99	Grain Supply Scheme	2013-14	7,549.79	4,827.46	2,722.33	36
		2014-15	7,948.44	5,236.89	2,711.55	34
		2015-16	8,589.91	6,989.28	1,600.63	19
4408-02-101-99	Construction of Godowns	2013-14	30.00	11.33	18.67	62
		2014-15	50.00	5.82	44.18	88
		2015-16	50.00	7.64	42.36	85

Annexure 2.20

(Reference: Paragraph 2.6.2 (ii) Page 49)

Cases of rush of expenditure towards the end of the financial year 2015-16

(₹ in crore)

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure
			Amount	Percentage of total expenditure	
1	Sb 99 Integrated Wasteland Development Management Project	36.40	36.40	100	15.18
2	Sb 99 Integrated Rural Development Programme including S.G.S.Y.	4.25	2.71	64	2.71
3	Sb 99 Scheme for the Swarnajayanti Gram Sarozgar Yojna for Scheduled Castes	3.85	2.31	60	2.31
4	Sb 97 DRDA Administration	15.57	15.00	96	0
5	Sb 96 District and Block Staff (Charged)	1.12	1.12	100	0
6	Sb 98 Setting up of Haryana Institute of Rural Development Nilokheri	1.14	0.57	50	0
7	Sb 82 Surcharge on VAT for PRIs	169.42	169.42	100	0
8	Sb 83 Scheme for Special Development Works in Rural Villages on the recommendation of State Finance Commission	66.15	66.15	100	0
9	Sb 89 Grand-in-aid to Panchayati Raj Institution on the recommendation of State Finance Commission	150.00	150.00	100	0
10	Sb 93 Matching Grand-in-aid for Development Works (Govt. Share)	1.54	1.54	100	0
11	Sb 95 Matching Grand-in-aid for Development Works (People Share)	1.36	1.36	100	0
12	Sb 89 Scheme for pavement of CC Streets	14.82	14.82	100	0
13	Sb 92 Subsidy for construction of General Class Chaupals	0.14	0.14	100	0
14	Sb 93 Rural Sanitation Programme under total sanitation campaign	39.29	31.49	80	31.49
15	Sb 94 Subsidy for construction of backward Class Chaupals	0.13	0.13	100	0
16	Sb 96 Rural health & Sanitation Programme	1.79	1.79	100	0
17	Sb 97 Construction of New Block Office Buildings including Panchayat/Zila Parishads Building & State Panchayat Bhawan	5.85	5.85	100	0
18	Sb 98 Organization of State/Districts level sammelans for non-officials	0.92	0.88	96	0
19	Sb 99 Consolidation Development Grant to Panchayat Samities	0.06	0.04	67	0.04
20	Sb 98 Pradhan Mantri Adarsh Gram Yojana	1.20	1.20	100	0
21	Sb 99 Vidhayak Adarsh Gram Yojana	0.03	0.03	100	0
22	Sb 98 Grand-in-aid to Gram Panchayats on the recommendation of 13 th Finance Commission	419.28	209.64	50	0
23	Sb 85 Scheme for Surcharge on VAT for Panchayati Raj Institution for Scheduled Castes	37.20	37.20	100	0
24	Sb 86 Special development works in Rural Area for Scheduled Castes on the recommendation of State Finance Commission	7.35	7.35	100	0

Sr. No.	Scheme Name	Total Expenditure during the Year	Expenditure during the last quarter of the year		Last month expenditure
			Amount	Percentage of total expenditure	
25	Sb 88 Mahatma Gandhi GraminBastiYojana	54.98	54.98	100	0
26	Sb 90 Scheme for Pavement of CC streets	4.59	4.59	100	0
27	Sb 91 Scheme for assistance to Haryana Rural Development Authority	94.74	94.74	100	0
28	Sb 94 MukhyaMantriAnusuchitJatiNirmalBastiYojana	54.00	54.00	100	0
29	Sb 96 Scheme for the Employment Generation Programme for Scheduled Castes	97.02	97.02	100	0
30	Sb 97 Scheme for the construction of HarijanChaupal for Scheduled Castes	0.19	0.19	100	0
31	Sb 98 Scheme for the Rural Sanitation under Total Sanitation Programme for Scheduled Castes	15.76	13.37	85	0
32	Sb 96 Scheme for the Rural health & Sanitation Programme for Scheduled Castes	0.74	0.74	100	0
33	Sb 99 Compensation to PanchayatSamities in Lieu of Land Holding Tax	0.14	0.07	50	0.06
34	Sb 94 Assignment of Excise Duty to PanchayatSamities in Lieu of Tax on site of Indian made Foreign Liquor	34.45	10.85	31	10.85
35	Sb 95 Assignment of Excise Duty to PanchayatSamities in Lieu of Tax on Sale of Country Liquor	75.55	34.20	45	34.20
36	Sb 96 Assignment of Excise Duty to Local Bodies in Lieu of octrol on Indian made Foreign Liquor	124.25	44.39	36	44.39
37	Sb 97 Assignment of Excise Duty to Local Bodies in Lieu of Octrol on country Liquor including Rum & Gin	58.50	23.03	39	23.03
38	Sb 98 Compensation for abolition of Profession Tax	0.09	0.04	44	0.04
39	Sb 99 Compensation for loss of income from ferries under the Northern India Ferries Act to District Boards.	0.17	0.12	71	0.12
	Total	1,594.03	1,189.47	75	164.42

Appendix 2.21
(Reference: Paragraph 2.6.2 (iii); Page 49)
Head-wise details regarding persistent savings for the last three years

(₹ in crore)

Head of Account	Year	Total Budget	Expenditure	Saving	Percentage of saving
Integrated Rural Development Programme including S.G.S.Y (2501-06-101-99-99)	2015-16	600.00	425.37	174.63	29
	2014-15	750.00	50.00	700.00	93
	2013-14	750.00	128.10	621.90	83
Scheme for the Swarnajayanti Gram SarozgarYojana foe Scheduled Castes (2501-06-789-99)	2015-16	600.00	385.36	214.64	36
	2014-15	750.00	13.84	736.16	98
	2013-14	750.00	128.10	621.90	83
DWCRS Scheme (2501-06-800-98)	2015-16	300.00	183.12	116.88	39
	2014-15	200.00	151.33	48.67	24
	2013-14	400.00	181.73	218.27	55
Monitoring Cell at Headquarter : Establishment Expenses (2501-06-800-99-98)	2015-16	40.00	29.56	10.44	26
	2014-15	33.85	23.83	10.02	30
	2013-14	45.00	32.73	12.27	27
Establishment Charges - Headquarter (2505-01-702-99)	2015-16	55.00	45.80	9.20	17
	2014-15	50.00	35.85	14.15	28
	2013-14	45.00	39.79	5.21	12
Establishment Expenses (H.Q. Staff) (2515-001-98-98)	2015-16	498.00	388.97	109.03	22
	2014-15	493.00	402.13	90.87	18
	2013-14	392.20	304.38	87.82	22
District Staff (Charge in connection with Panchayati Raj Institutions) (2515-001-99-95)	2015-16	1,329.00	1,054.65	274.35	21
	2014-15	1,044.00	979.52	64.48	6
	2013-14	963.50	873.92	89.58	9
Establishment Expenses (H.Q. Staff) (2515-001-99-98)	2015-16	506.15	446.70	59.45	12
	2014-15	468.00	420.48	47.52	10
	2013-14	440.00	380.12	59.88	14
State Community Development Training Centre Nilokheri (2515-003-98-99)	2015-16	226.25	150.90	75.35	33
	2014-15	208.00	156.86	51.14	25
	2013-14	150.58	134.21	16.37	11
Matching Grant-in-aid for Development works (Govt. Share) (2515-101-93)	2015-16	250.00	154.32	95.68	38
	2014-15	200.00	109.27	90.73	45
	2013-14	524.00	206.19	317.81	61
Matching Grant-in-aid for Development works (People Share) (2515-101-95)	2015-16	200.00	136.00	64.00	32
	2014-15	150.00	77.39	72.61	48
	2013-14	500.00	142.63	357.37	71
Subsidy for construction of backwards Class Chaupals (2515-102-94)	2015-16	30.00	12.55	17.45	58
	2014-15	1.00	0.40	0.60	60
	2013-14	30.00	7.20	22.80	76
Consolidation Development Grant to Panchayat Samities (2515-102-99)	2015-16	9.92	6.42	3.50	35
	2014-15	9.92	8.36	1.56	16
	2013-14	2.02	0	2.02	100
Scheme for the construction of Harijan Chaupal for Scheduled Castes (2515-789-97)	2015-16	100.00	18.64	81.36	81
	2014-15	1.00	0.70	0.30	30
	2013-14	100.00	22.70	77.30	77
Compensation to Panchayat Samities in lieu of Land Holding Tax (3604-101-99)	2015-16	20.00	13.72	6.28	31
	2014-15	20.00	16.92	3.08	15
	2013-14	20.00	17.51	2.49	12
Compensation for abolition of Profession Tax (3604-200-98)	2015-16	12.00	9.29	2.71	23
	2014-15	12.00	10.64	1.36	11
	2013-14	12.00	10.63	1.37	11

Appendix 2.22
(Reference: Paragraph 2.6.2 (iv) Page 49)
Head-wise details regarding excessive surrenders

(₹ in crore)

Head of account	Original budget	Supplementary	Re-appropriation	Total	Expenditure	Excess
Establishment Charges - Headquarter (2505-01-702-99)	0.55	0.00	-0.10	0.45	0.46	0.01
Panchayati Raj Public Work Circle (2515-001-98-94)	61.85	0.00	-7.47	54.38	54.38	0.00
District and Block Staff (2515-001-98-96)	128.85	0.00	-16.03	112.82	112.95	0.13
Setting up of Haryana Institute of Rural Development Nilokheri (2515-003-98-98)	0.60	1.91	-1.41	1.10	1.14	0.04
Scheme for maintenance of Accounts of Panchayat Samities (2515-197-99)	23.00	0.00	0.47	23.47	23.48	0.01
Scheme for the Employment Generation Programme for Scheduled Castes (2515-789-96)	100.00	0.00	-3.28	96.72	97.02	0.30
Assignment of Excise Duty to Panchayat Samities in lieu of Tax on Sale of Country Liquor (3604-200-95)	58.10	0.00	-0.06	58.04	75.55	17.51
Total	372.95	1.91	-27.88	346.98	364.98	18

Appendix 2.23
(Reference: Paragraph 2.6.2 (v) Page 49)

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

(₹ in crore)

Major Head	Original budget	Re-appropriation	Total	Expenditure
2505-01-702-88-99 RashtriyasamVikasYojana/Backward Region Grant Fund	26.40	-26.40	0	0
2505-01-789-99 Scheme for the Backward Region Grant Fund for Scheduled castes	6.60	-6.60	0	0
2505-02-789-99 Scheme for the National Rural Employment Guarantee for Scheduled castes	53.60	-53.60	0	0
2515-101-81 Rajiv Gandhi PanchayatSashakti Karan Abhiyan (RGPSA)	66.50	-66.50	0	0
2515-102-84 Nirmal Gram Puraskar	1.00	-1.00	0	0
2515-102-90 Scheme assistance of Haryana Rural Development Authority	10.00	-10.00	0	0
2515-196-98 Grand-in-aid to ZilaParishads on the Recommendation of 13 th Finance Commission	41.92	-41.92	0	0
2515-197-98 Grand-in-aid to PanchayatSamities on the Recommendation of 13 th Finance Commission	62.89	-62.89		
2515-789-87 Grand-in-aid to Scheduled Castes under 3 rd State Finance Commission	21.35	-21.35	0	0
2553-101-99 Implementation of work under different sectors to be covered under(MPLADS) guidelines	75.00	-75.00	0	0
Total	365.26	-365.26	0	0

Appendix 3.1

(Reference: Paragraph 3.1; Page 51)

Details of Utilisation Certificates due, received and outstanding as on 31 March 2016

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Industries (2852)	2011-12	13	6.77	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5	Non conventional source of energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6	Social security and welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8	Sports and youth services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1,353.50	334	929.64	119	141.26	215	788.38
2014-15	4036	1,525.02	4036	1525.02	3666	306.76	370	1218.26		
11	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12	Urban development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
18	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

Appendix 3.2

(Reference: Paragraph 3.2; Page 52)

Statement showing names of bodies and authorities, the accounts of which had not been received

(₹ in crore)

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
	Private Aided Colleges		
1.	M.P.N. College, Mullana (Ambala)	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15	0.67 0.61 1.05 1.81 1.75 2.25 2.04 2.18
2.	DAV College, Naneola, Ambala	2012-13 2013-14 2014-15	1.16 1.00 0.91
3.	S.M. Lubana Khalsa Girls College, Barara, Ambala	2012-13 2013-14 2014-15	1.86 1.87 2.41
4.	M.L.N. College, Yamunanagar	2013-14 2014-15	6.57 7.51
5.	Guru Nanak Khalsa College, Yamunanagar	2009-10 2010-11 2011-12 2012-13 2013-14 2014-15	5.36 5.32 8.34 7.64 7.84 8.76
6.	Maharaja Aggarsein College, Jagadhri	2009-10 2011-12 2012-13 2013-14 2014-15	0.70 1.43 1.58 1.88 1.80
7.	DAV College, Pundri (Kaithal)	2013-14 2014-15	1.42 1.50
8.	CIS Kanya Mahavidyalya Fatehpur Pundri (Kaithal)	2013-14 2014-15	2.46 2.90
9.	BAR Janta College, Kaul, Kaithal	2010-11 2011-12 2012-13 2013-14	1.79 2.22 2.00 1.93
10.	DAV College, Cheeka, Kaithal	2013-14	2.42

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
11.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2013-14	2.51
		2014-15	2.52
12.	I.G. Mahila Mahavidyalya, Kaithal	2013-14	1.20
		2014-15	1.28
13.	Hindu Kanya Mahavidyalya, Jind	2009-10	2.00
		2010-11	2.12
		2011-12	2.52
		2012-13	2.59
		2013-14	2.37
		2014-15	2.42
14.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2012-13	3.09
		2013-14	3.30
		2014-15	3.30
15.	IG National College, Ladwa, Kurukshetra	2010-11	2.75
		2011-12	3.91
		2012-13	2.66
		2013-14	2.38
		2014-15	3.24
16.	M.N. College, Shahabad, Kurukshetra	2014-15	1.97
17.	C.M.K. National Girls College, Sirsa	2012-13	2.58
		2013-14	2.52
		2014-15	2.72
18.	M. P. College for Girls, Mandi Dabwali, Sirsa	2014-15	1.94
19.	BSK College of Education, Mandi Dabwali (Sirsa)	2011-12	0.39
		2012-13	0.61
		2013-14	0.55
		2014-15	0.67
20.	D. N. College, Hisar	2009-10	5.02
		2010-11	5.52
		2011-12	7.33
		2012-13	6.59
		2013-14	6.39
		2014-15	6.37
21.	S.D. Mahila Mahavidyalaya, Hansi	2013-14	1.15
		2014-15	1.58
22.	CRA College, Sonapat	2009-10	2.28
		2010-11	2.38
		2011-12	3.86
		2012-13	3.72
		2013-14	3.70
		2014-15	4.05

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
23.	Hindu College, Sonapat	2014-15	4.02
24.	TR College of Education, Sonapat	2014-15	0.57
25.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13	1.28
		2013-14	1.53
26.	TR Girls College, Sonapat	2011-12	1.14
		2012-13	1.23
		2013-14	1.30
		2014-15	1.65
27.	Gita Vidya Mandir KMV, Sonapat	2011-12	4.87
		2012-13	5.03
		2013-14	5.33
28.	S.P. College of Education, Rewari	2009-10	0.48
		2010-11	0.77
		2011-12	0.85
		2012-13	0.70
		2013-14	0.62
29.	Ahir College, Rewari	2014-15	3.54
30.	DAV College, Karnal	2014-15	2.26
31.	KVA DAV College for Women, Karnal	2010-11	2.89
		2011-12	4.55
		2012-13	3.64
		2013-14	3.95
		2014-15	4.26
32.	Guru Nanak Khalsa College, Karnal	2013-14	1.97
		2014-15	1.35
33.	Dayal Singh College, Karnal	2012-13	5.38
		2013-14	6.41
		2014-15	6.22
34.	Dr. Ganesh Dass DAV College of Education, Karnal	2014-15	0.46
35.	YM Degree College, Nuh	2010-11	1.18
		2011-12	1.44
		2012-13	1.71
		2013-14	1.55
		2014-15	1.72
36.	RSL College of Education, Sidhrawali, Gurgaon	2012-13	1.20
		2013-14	1.00
		2014-15	1.50

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
37.	GGDSD College, Palwal	2010-11	3.87
		2011-12	4.29
		2012-13	4.51
		2013-14	4.43
		2014-15	5.65
38.	Saraswati Mahila Mahavidyalya, Palwal	2013-14	2.03
		2014-15	2.06
39.	DAV Centenary College, Faridabad	2010-11	3.07
		2011-12	2.77
		2012-13	2.79
40.	Aggarwal College, Ballabgarh, Faridabad	2013-14	3.34
		2014-15	3.99
41.	Gandhi Adrash College, Smalkha, Panipat	2010-11	0.86
		2011-12	1.04
		2012-13	0.52
		2013-14	0.72
		2014-15	1.03
42.	I.B. College, Panipat	2009-10	2.55
		2010-11	4.17
		2011-12	4.33
		2012-13	4.27
		2013-14	4.13
		2014-15	3.98
43.	Vaish Girls College, Samalkha (Panipat)	2006-07	0.28
		2007-08	0.38
		2008-09	0.40
		2009-10	0.68
		2010-11	0.81
		2011-12	0.38
		2012-13	0.69
		2013-14	1.18
		2014-15	1.50
44.	CR College of Education, Rohtak	2014-15	1.27
45.	GB College of Education, Rohtak	2014-15	0.96
46.	Vaish College, Rohtak	2014-15	3.90
47.	Vaish Girls College, Rohtak	2012-13	3.18
		2013-14	3.18
		2014-15	3.39
48.	Shri L.N. Hindu College, Rohtak	2009-10	2.17
		2013-14	2.35
49.	Adrash Mahila Mahavidyalya, Bhiwani	2013-14	4.00

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
50.	Mahila MahaVidyalya, Jhojhu Kalan, Bhiwani	2010-11	0.30
		2011-12	0.51
		2012-13	0.36
		2013-14	0.78
		2014-15	0.83
51.	M.A. College for Women, Jhajjar	2007-08	0.67
		2008-09	0.78
		2009-10	1.56
		2010-11	1.73
		2011-12	1.84
		2012-13	1.59
		2014-15	2.44
52.	Seth Jai Prakash Polytechnic, Damla, Yamuna Nagar	2013-14	0.04
		2014-15	0.25
53.	Chhotu Ram Polytechnic, Rohtak	2013-14	1.46
		2014-15	1.78
54.	G.M.N. College, Ambala Cantt	2014-15	4.11
55.	Arya College, Panipat	2014-15	4.37
56.	C.R. Kisan College, Jind	2014-15	3.75
57.	S.D. Mahila Mahavidyalya, Narwana	2014-15	1.08
58.	M.L.N. College, Radaur	2014-15	1.80
59.	D.A.V. College, Sadhaura	2014-15	1.97
60.	Bhagwan Parshu Ram College, Kurukshetra	2014-15	3.51
61.	D.A.V. College, Pehowa	2014-15	3.62
62.	R.K.S.D College, Kaithal	2014-15	5.46
63.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2014-15	1.64
64.	C.R.M. Jat College, Hisar	2014-15	5.66
65.	F.C. College for Women, Hisar	2014-15	3.65
66.	Hindu Girls College, Sonapat	2014-15	5.62
67.	Vaish College, Bhiwani	2014-15	4.45
68.	A.P.J. Saraswati K.M.V., Charkhi Dadri	2014-15	0.95
69.	B.L.J. Suiwala College, Tosham	2014-15	1.80
70.	Nirankari Baba Gurbachan Singh Memorial College, Sohna	2014-15	2.26
71.	Vaish Arya Kanya Mahavidyalya, Bahadurgarh	2014-15	1.37
72.	K.L.P. College, Rewari	2014-15	6.39
73.	D.A.V. Girls College, Kosli(Rewari)	2014-15	0.25
74.	All India Jat Hero's Memorial College, Rohtak	2014-15	9.30
75.	Vaish College of Education, Rohtak	2014-15	0.66

Sr. No.	Name of the body/authority	Year for which accounts had not been received	Grants received
76.	S.J.K. College, Kalannaur	2014-15	2.23
77.	M.K. Jat Kanya Mahavidyalya, Rohtak	2014-15	3.15
78.	SD College, Ambala Cantt.	2014-15	6.48
79.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2014-15	0.71
80.	Kanya Mahavidyalya, Kharkhoda (Sonipat)	2012-13	1.28
		2013-14	1.53
81.	K.L. Mehta D.N. College (Women), Faridabad	2013-14	3.72
82.	D.A.V. College, Ambala City	2014-15	6.51
83.	B.P.S. Khanpur Kalan (Sonapat)	2014-15	0.32
Total			532.16

Appendix 3.3

(Reference: paragraph 3.3; page 52)

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

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2016)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2014-15	2011-12	2011-12	--	--
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18	2014-15	2014-15	2008-09	-	-
3.	Haryana Urban Development Authority, Panchkula	2012-13 to 2016-17	2013-14	2013-14	2012-13	2014-15	One year
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2013-14	2013-14	2011-12	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2015-16 to 2019-20	2014-15	2014-15	2013-14	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18	2014-15	2014-15	Not required to be laid down	--	--
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2013-14	2013-14	2013-14	2014-15	One year
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2013-14	2013-14	-	2014-15	One year
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2013-14	2013-14	-	2014-15	One year
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2013-14	2013-14	-	2014-15	One year
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	2012-13	2012-13	-	2013-14 to 2014-15	Two year
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2014-15	19 years

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2016)
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2013-14	2013-14	-	2014-15	One year
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2014-15	2014-15	-	-	-
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	-	2011-12 to 2014-15	Four years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2013-14	2013-14	-	2014-15	One year
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2014-15	2014-15	-	-	-
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonipat	-do-	2013-14	2007-08	-	2014-15	One year
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2014-15	2011-12	-	-	-
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2013-14	2013-14	-	2014-15	One year
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2014-15	2013-14	-	-	-
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	-	2014-15	One year
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2014-15	2013-14	-	-	-

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2016)
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2014-15	2014-15	-	-	-
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2014-15	Seven years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2014-15	2014-15	-	-	-
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	2014-15	2014-15	-	-	-
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2012-13	2012-13	-	2013-14 to 2014-15	Two year
29.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2013-14	2013-14	2008-09	2014-15	One year

Appendix 3.4

(Reference: Paragraph 3.4; Page 53)

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

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme ¹	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	-	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationary	National Text book Scheme	2007-08	17.97	-
4.	Food and Supplies	Grain Supply Scheme	2013-14	6,332.83	-
5.	Transport	Haryana Roadways	2010-11	774.86	Delay was due to shortage of staff
Total				7,125.66	

¹ These schemes are defunct from 1986-87 (Purchase and Distribution of Pesticides) and 1984-85 (Seed Depot Scheme).

Appendix 3.5

(Reference: Paragraph 3.5; Page 54)

Department/duration-wise break-up of cases of misappropriation, defalcation, etc., where final action was pending at the end of 30 June 2016

(Figures in bracket indicate ₹ in lakh)

Sr. No.	Name of the department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and more	Total
1	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)
5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)
6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say ₹ 1.33 crore

Appendix 3.6

(Reference: Paragraph 3.5; Page 54)

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

(₹ in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Animal Husbandry	1	6.5	0	0	1	6.50
Education	11	5.39	3	1.41	14	6.80
Public Relation	2	8.46	0	0	2	8.46
Forest Department	0	0	12	8.52	12	8.52
Medical	1	0.01	5	15.59	6	15.60
Technical Education	5	16.96	0	0	5	16.96
Revenue Department	0	0	1	9.28	1	9.28
Transport Department	0	0	2	3.77	2	3.77
Police	0	0	2	17.78	2	17.78
Social Welfare	3	8.63	0	0	3	8.63
Development & Panchayats	1	0	0	0	1	0.00
Public Health	5	11.97	2	8.11	7	20.08
Irrigation	37	10.5	12	0.55	49	11.05
Total	66	68.42	39	65.01	105	133.43

Say ₹ 1.33 crore

GLOSSARY

GLOSSARY OF TERMS

Revenue Receipts	Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.
Capital Receipts	Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account.
State implementing agencies	State implementing agencies include any organizations/institutions including non-governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State implementation society for Sarva Shiksha Abhiyan, State Health Mission, under National Rural Health Mission, etc.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.5 implies that revenue receipts tend to increase by 0.5 percentage points, if the GSDP increases by one per cent.
Core public goods	Core public goods are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution-free air and other environmental goods, road infrastructure etc.
Merit goods	Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, provision of basic education to all, drinking water, sanitation, etc.
Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services

	constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt x rate spread), the debt sustainability condition states that if the quantum spread, together with the primary deficit is zero, the debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of debt redemption (Principal plus Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

GLOSSARY OF ABBREVIATIONS

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

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

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