सत्यमेव जयते

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

for the year ended 31 March 2019

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Haryana

Report No. 1 of the year 2020

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of
the Comptroller and Auditor General of India

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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 2019. 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 2018-19 *vis-à-vis* the Budget Estimates, the targets set under the Fiscal Responsibilities and Budget Management (FRBM) Act, 2005 and to analyse the significant 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 2019 and additional data collated from several sources such as the Economic Survey brought out by the Department of Economic and Statistical Analysis, 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 2019. 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 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 details Haryana Government's compliance with various reporting requirements and financial rules.

Audit findings

Chapter I

Finances of the State Government

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. However, the FRBM Act has not been amended as per the recommendations of 14th Finance Commission.

[Paragraphs 1.1.2]

Government departments transferred the cess collected under the Building and Other Construction Workers' Welfare Cess Act, 1996 and Haryana Rural Development Act, 1986 to the Haryana Building and Other Construction Workers Welfare Board/ Haryana Rural Development Fund Administration Board without routing these through the Consolidated Fund of the State. In the case of Building and Other Construction Workers Welfare Fund, the Act provides for audit by

CAG and the Fund is being audited. However, the Haryana Rural Development Act does not provide for audit by CAG. Furthermore, in case of Building and Other Construction Workers Cess, proper accounting procedure is lacking as distinct sub head for classifying these receipts is not operated.

[Paragraph 1.3.5]

Recovery of loans and advances during the year was only 1.13 *per cent* of outstanding loans. Cooperative sugar mills were extended loans with the condition that the loan would be repaid in five years in equal installments after twelve months of sanction with nine *per cent* per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. However, loans were sanctioned/ disbursed to sugar mills without ensuring the fulfillment of conditions of earlier loans as a result of which outstanding loans increased from ₹ 618.40 crore on 1st April 2009 to ₹ 2,647.86 crore as on 31 March 2019. Since recovery of loans has been poor, State Government may consider treating these loans and advances as grants and booking them as revenue expenditure for ensuring that accounts reflect the correct position.

[Paragraph 1.4.2]

Revenue expenditure during the year constituted 83 *per cent* of the total expenditure. Total expenditure on four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted 65 *per cent* of the revenue expenditure during 2018-19. Moreover, 87 *per cent* (₹ 7,415 crore) of total subsidies (₹ 8,549 crore) were only for the Energy Sector.

[Paragraphs 1.6.1 & 1.6.3]

Capital expenditure of ₹ 15,307 crore (16.42 *per cent* of total expenditure) during 2018-19 included conversion of power sector loans amounting to ₹ 5,190 crore under UDAY scheme into equity. The accumulated losses upto 2017-18 of three DISCOMs were ₹ 29,453 crore.

[Paragraphs 1.6.1 & 1.8.3]

Cash balance of ₹ 2,985.55 crore at the close of 2018-19 was lesser than the earmarked reserve funds of ₹ 6,315.60 crore which indicates that reserve funds were used for other than intended purposes.

[Paragraph 1.8.7]

Overall fiscal liabilities of the State were ₹ 1,84,216 crore as on 31 March 2019. The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 20.23 *per cent* in 2014-15 to 26.05 *per cent* in 2018-19. These liabilities were 2.80 times the revenue receipts and 3.64 times the State's own resources as at the end of 2018-19.

[Paragraph 1.9.2]

Internal debt of the State Government increased by ₹ 96,825 crore (167 *per cent*) from ₹ 58,143 crore in 2014-15 to ₹ 1,54,968 crore in 2018-19. An interest of ₹ 11,988 crore was paid on internal debt during 2018-19.

[Paragraph 1.10]

The State continued to be a revenue deficit State. The revenue deficit of ₹ 11,270 crore was 17 *per cent* of revenue receipts during 2018-19 indicating that revenue receipts of the State Government were not sufficient for meeting the revenue expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

[Paragraph 1.11.1]

Fiscal Deficit which were ₹ 19,114 crore in 2017-18 increased to ₹ 21,912 crore during 2018-19. Fiscal deficit was 3.10 *per cent* of GSDP against the target of 2.82 *per cent* set out in MTFPS.

[Paragraph 1.11.1]

Primary Deficit which was ₹ 5,658 crore in 2014-15 increased upto ₹ 23,195 crore in 2015-16 and declined to ₹ 15,743 crore in 2016-17, decreased to ₹ 7,153 crore during 2017-18 but increased to ₹ 8,361 crore in 2018-19. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.

[Paragraph 1.11.1]

Chapter II

Financial management and budgetary control

During 2018-19, expenditure of ₹ 1,21,362.76 crore was incurred against the total grants and appropriations of ₹ 1,41,732.90 crore. Overall savings of ₹ 20,370.14 crore were the result of saving of ₹ 20,411.68 crore in various grants and an appropriation, offset by excess expenditure of ₹ 41.54 crore under three grants, which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 540.60 crore for the period 2017-18.

[Paragraphs 2.2 & 2.3.2]

There were persistent savings in 18 grants and an appropriation during 2014-19. In 37 cases, supplementary provision proved to be unwarranted as the expenditure remained less than the original provision. In 17 major heads, under 13 grants, 52 *per cent* of the expenditure was incurred in the month of March 2019 indicating rush of expenditure in the closing month of the year which was contrary to the provisions of Rule 56 of the General Financial Rules. Seventy one development schemes with an approved outlay of ₹ 2,045.91 crore were not implemented during 2018-19.

[Paragraphs 2.3.4, 2.3.5, 2.3.6 & 2.5.3]

Chapter III

Financial Reporting

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

[Paragraph 3.1]

1,732 utilization certificates in respect of loans and grants of ₹ 8,469.49 crore provided by various departments were outstanding as on 31 March 2019. 166 annual accounts of 87 autonomous bodies/authorities to which financial assistance was provided by State Government were in arrear as on 31 July 2019.

[Paragraphs 3.2 & 3.3]

State Government reported 75 cases of misappropriation, defalcation, etc. involving Government money amounting to ₹ 1.28 crore on which final action was pending as of June 2019. Out of these, 40 cases were more than five years old.

[Paragraph 3.6]

During 2018-19, expenditure of ₹ 8,581.76 crore (9.28 *per cent* of total expenditure) was classified under omnibus Minor Head – 800 instead of depicting distinctly in the Finance Accounts which affects the transparency in financial reporting.

[Paragraph 3.7]

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 2018-19 and analyses changes observed in the movement of major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in ***Appendix 1.2 Part A*** and the layout of the Finance Accounts is depicted in ***Appendix 1.2 Part B.*** The methodologies adopted for assessment of the fiscal position are given in ***Appendix 1.3***.

1.1 Profile of State

Haryana is an agrarian State with 22 districts, 14 of which are part of the National Capital Region. The State is located near the national capital. It is the 21st largest State in terms of geographical area (44,212 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 20.38 *per cent*. The percentage of population below the poverty line was 11.20 which is lower than the all-India average of 21.90. The State's Gross State Domestic Product (GSDP) in 2018-19 at current prices was ₹ 7,07,126 crore. The State's literacy rate increased from 67.91 *per cent* (as per 2001 census) to 75.60 *per cent* (as per 2011 census) ***(Appendix 1.1)***. The per capita income of the State for 2018-19 is ₹ 2,26,644[1].

Gross State Domestic Product (GSDP)

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

[1] Source: Economic Survey of Haryana, 2018-19

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

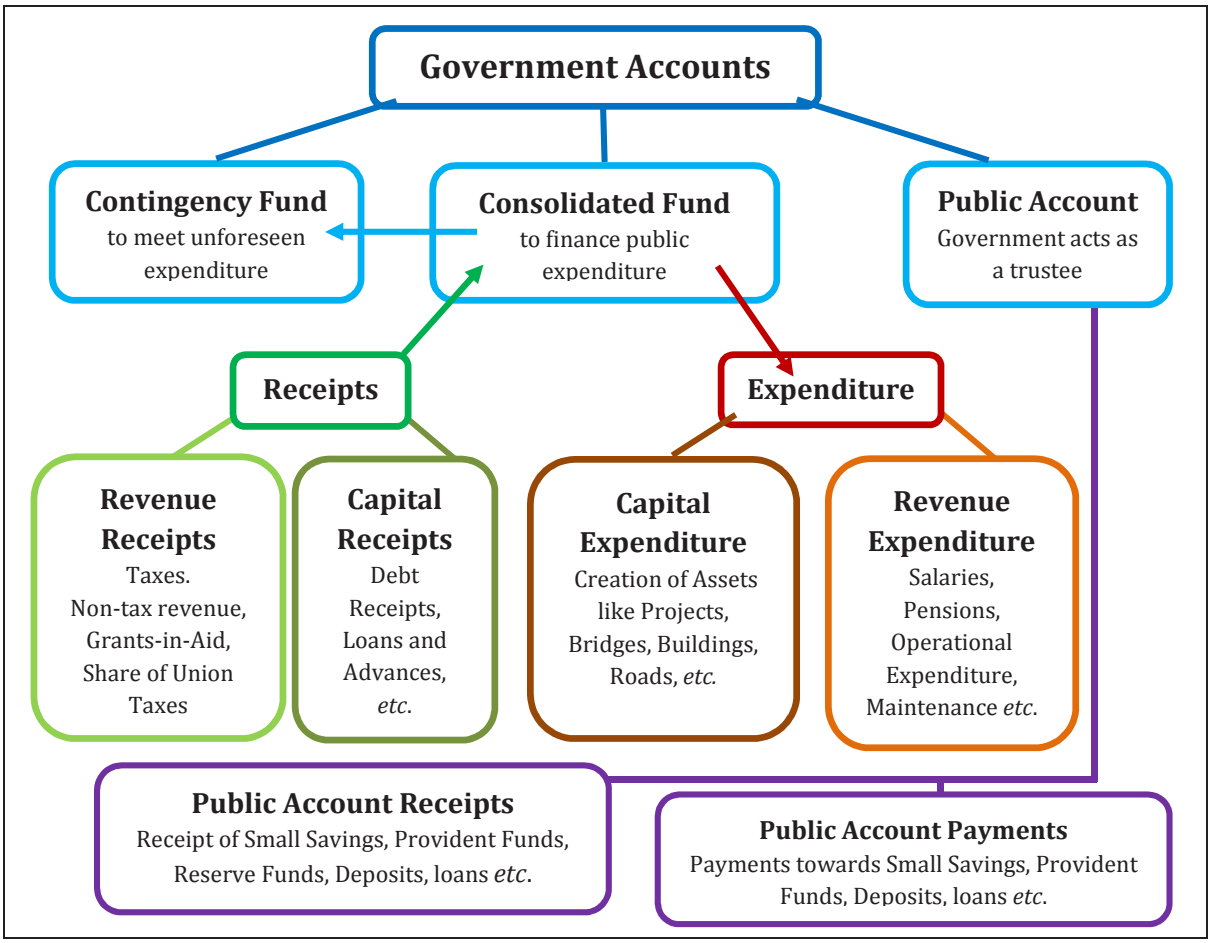
Year	2014-15	2015-16	2016-17	2017-18	2018-19
Current Prices					
India's GDP (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (Percentage)	10.99	10.46	11.55	11.28	11.20
State's GSDP (₹ in crore)	4,37,145	4,95,249	5,56,325	6,26,054	7,07,126
Growth rate of GSDP (Percentage)	9.49	13.29	12.33	12.53	12.95
Growth rate of Neighbouring States					
Punjab	6.91	9.85	9.46	12.21	8.92
Uttarakhand	8.29	9.74	10.14	14.20	10.35
Constant Prices (Base year 2011-12)					
India's GDP (₹ in crore)	1,05,27,674	1,13,69,493	1,22,98,327	1,31,78,857	1,40,77,586
Growth rate of GDP (Percentage)	7.41	8.00	8.17	7.17	6.81
State's GSDP (₹ in crore)	3,70,535	4,13,175	4,50,668	4,86,239	5,26,055
Growth rate of GSDP (Percentage)	6.63	11.51	9.07	7.89	8.19

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

1.1.1 Summary of Fiscal Transactions

Government finances comprise the following:

Chart 1.1: Structure of Government Accounts



Source: Based on Budget Manual

The summary of the State Government's fiscal transactions during the current year (2018-19) *vis-à-vis* the previous year (2017-18) is given in ***Table 1.2***.

Table 1.2: Summary of Fiscal operations in 2018-19

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19
Section-A: Revenue					
Revenue receipts	**62,694.87**	**65,885.12**	**Revenue expenditure**	**73,257.36**	**77,155.54**
Tax revenue	41,099.38	42,581.34	General Services	26,698.68	28,168.97
Non-tax revenue	9,112.85	7,975.64	Social Services	28,061.34	29,743.19
Share of Union Taxes/ Duties	7,297.52	8,254.60	Economic Services	18,106.82	19,021.58
Grants from Government of India	5,185.12	7,073.54	Grants-in-aid and Contributions	390.52	221.80
Section-B: Capital and others					
Misc. Capital Receipts	**39.87**	**49.01**	**Capital Outlay**	**13,537.90**	**15,306.60**
Recoveries of Loans and Advances	**6,340.93**	**5,371.90**	**Loans and Advances disbursed**	**1,394.89**	**755.64**
Public Debt Receipts	**21,489.76**	**34,264.97**	**Repayment of Public Debt**	**6,338.85**	**17,183.87**
Contingency Fund	**26.77**	**12.18**	**Contingency Fund**	**26.77**	**12.18**
Public Account Receipts	**33,894.25**	**40,785.09**	**Public Account disbursements**	**31,171.48**	**37,386.35**
Opening Cash Balance	**5,658.26**	**4,417.46**	**Closing Cash Balance**	**4,417.46**	**2,985.55**
Total	**1,30,144.71**	**1,50,785.73**	**Total**	**1,30,144.71**	**1,50,785.73**

(Source: Finance Accounts for the respective years)

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

Composition of sources and application of funds in the Consolidated Fund of the State during 2018-19 is given in ***Chart 1.2*** and ***Chart 1.3***.

Chart 1.2: Composition of Resources

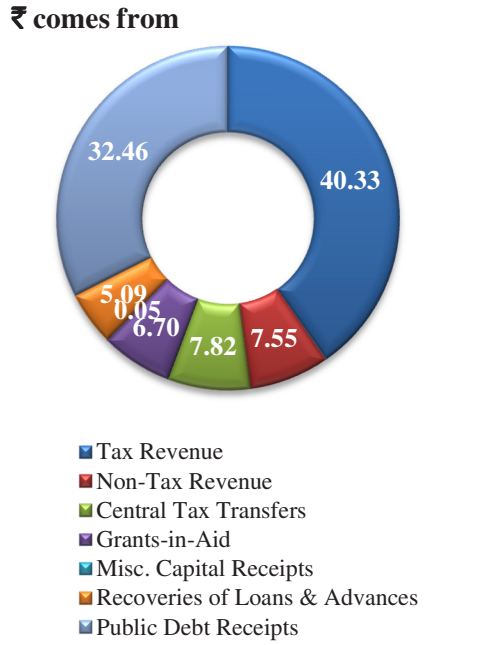
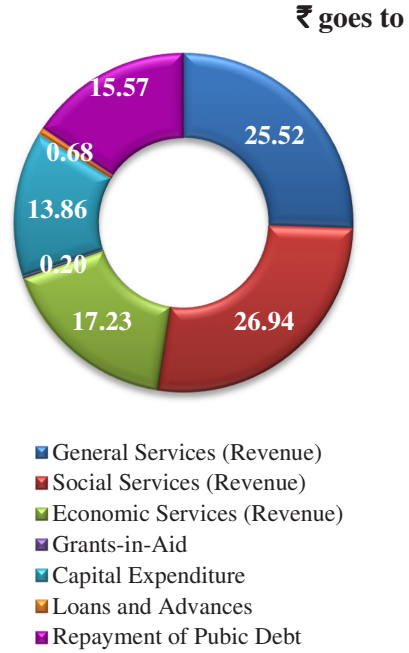


Chart 1.3: Application of Resources



Source: Finance Accounts

Comparison of key elements of State Finances in 2018-19 ***(Chart 1.2 and 1.3)*** with that of the previous year 2017-18 is summarized below:

Table 1.3: Key parameters

Positive Indicators	Parameters requiring close watch
⇑ Increase in Public Debt Repayments by 171 *per cent*	⇑ Increase in Tax Revenue by only four *per cent*
⇑ Increase in share of Union Taxes/Duties by 13.12 *per cent*	⇓ Decrease in Non-Tax Revenue Receipts by 12.48 *per cent*
⇑ Increase in GIA by 36.42 *per cent*	⇓ Decrease in recoveries of Loans and Advances by ₹ 969.03 crore (15.28 *per cent*)
	⇓ Increase in Public Debt Receipts by 59.45 *per cent*
	⇓ Decrease in Cash Balance by ₹ 1,431.91 crore (32.41 *per cent*)

1.1.2 Review of the fiscal situation

Fiscal reforms path in Haryana

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

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

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

Fiscal variables		2018-19						
		Targets as prescribed by FFC	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP	Actuals	Variation of actuals from projections		
						Targets prescribed by FFC	Targets of Budget	Projections of Five year fiscal plan/ MTFP
Revenue Deficit(-)/ Surplus (+)		(+) 1.03	(-) 1.20	(-) 1.20	(-) 1.59	(-) 2.62	(-) 0.39	(-) 0.39
Fiscal Deficit/ GSDP		(-) 3.25	(-) 2.82	(-) 2.82	(-) 3.10	(+) 0.15	(-) 0.28	(-) 0.28
Ratio of total outstanding debt to GSDP	Including UDAY	20.92	23.44	23.44	26.05	(-) 5.13	(-) 2.61	(-) 2.61
	Excluding UDAY	--	19.66	19.66	22.38	-	(-) 2.72	(-) 2.72

- FFC recommended that the State should be revenue surplus and projected the revenue surplus for the year 2018-19 to be ₹ 7,253 crore (1.03 *per cent* of GSDP) against which, in actual, there was revenue deficit of ₹ 11,270

crore (1.59 *per cent* of GSDP).The revenue deficit of the State was higher than the projection made in the budget and MTFPS (***Appendix 1.6***).

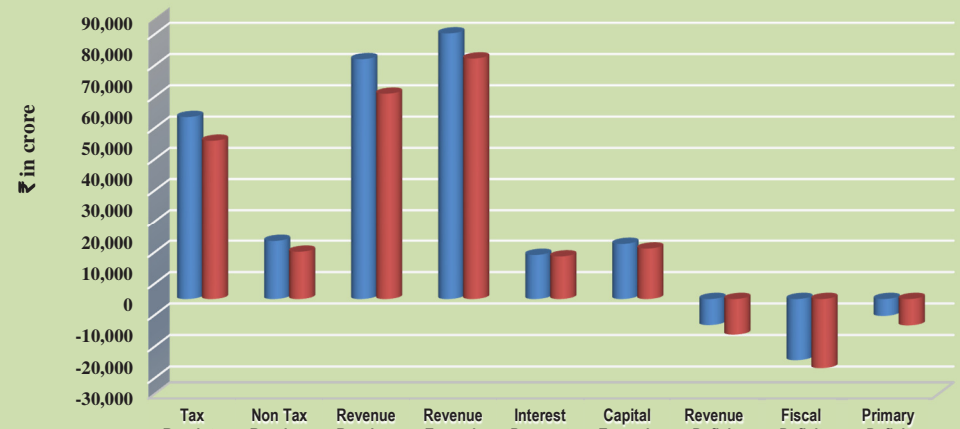
- The fiscal deficit was within the recommendations of FFC but higher than the projections made in budget and MTFPS. The ratio of outstanding liabilities to GSDP at 26.05 *per cent* was higher than the recommendations of FFC as well as projections made in budget and MTFPS.

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

1.1.3 Budget estimates and actual

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

Chart 1.4: Selected Fiscal Parameters: Budget Estimates vis-a-vis Actuals for 2018-19



	Tax Receipts	Non Tax Receipts	Revenue Receipts	Revenue Expendr	Interest Payment	Capital Expendr	Revenue Deficit	Fiscal Deficit	Primary Deficit
Budget Estimates	58,432	18,501	76,933	85,187	14,037	17,546	-8,254	-19,399	-5,362
Actuals	50,836	15,049	65,885	77,155	13,551	16,062	-11,270	-21,912	-8,361

- As against the targeted revenue receipt of ₹ 76,933 crore, the actual revenue receipts were ₹ 65,885 crore (85.64 *per cent*).
- The collection under tax receipts was only ₹ 50,836 crore against the anticipated receipt of ₹ 58,432 crore mainly due to lesser receipts under Taxes on sales, trades, etc. and SGST which were ₹ 8,998 crore and ₹ 18,613 crore against the anticipation of ₹ 11,440 crore and ₹ 23,760 crore respectively.
- The non-tax receipts were only ₹ 15,049 crore (81.34 *per cent*) against the anticipated receipt of ₹ 18,501 crore mainly due to lesser receipts under Urban Development (₹ 1,684 crore), Education (₹ 901 crore) and Road Transport (₹ 803 crore) than the estimated projections.

- The actual revenue expenditure was lesser by ₹ 8,032 crore than the budget estimates due to lower revenue expenditure in social services ₹ 4,433 crore, in economic services ₹ 1,895 crore, in general services ₹ 1,620 crore and in grants-in-aid ₹ 84 crore.
- During the year, the State made capital expenditure of ₹ 16,062 crore against the budget estimate of ₹ 17,546 crore because of lesser expenditure in social services (₹ 1,065 crore), general services (₹ 119 crore) and disbursement of loans and advances (₹ 1,011 crore). However, capital expenditure in economic services was excess by ₹ 711 crore than the budget provisions.
- The actual revenue, fiscal and primary deficits were more than projections in budget estimates.

In relation to GSDP, the Revenue Deficit at1.59 *per cent* and Fiscal Deficit at 3.10 *per cent* of GSDP were more than as projected at 1.20 *per cent* and 2.82 *per cent* in annual budget as well as MTFPS. The assessment of FFC of revenue surplus State could not be achieved.

1.1.4 Buoyancy Ratios

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

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

	2014-15	2015-16	2016-17	2017-18	2018-19
GSDP (₹ in crore)	**4,37,145**	**4,95,249**	**5,56,325**	**6,26,054**	**7,07,126**
Rate of Growth of GSDP (in *per cent*)	9.49	13.29	12.33	12.53	12.95
Revenue Receipts (RR)					
RR during the year (₹ in crore)	40,799	47,557	5,2497	62,695	65,885
Rate of growth of RR (in *per cent)*	7.33	16.56	10.39	19.43	5.09
Buoyancy of RR with respect to GSDP	0.77	1.25	0.84	1.55	0.39
State's Own Tax Revenue (SOTR)					
SOTR during the year (₹ in crore)	27,635	30,929	34,026	41,099	42,581
Rate of Growth of SOTR (in *per cent*)	8.09	11.92	10.01	20.79	3.61
Buoyancy of SOTR with GSDP	0.85	0.90	0.81	1.66	0.28
Total Expenditure (TE)					
TE during the year (₹ in crore)	53,677	79,394	79,781	88,190	93,218
Rate of Growth of TE (in *per cent*)	15.19	47.91	0.49	10.54	5.70
Buoyancy of TE with GSDP	1.60	3.60	0.04	0.84	0.44
Fiscal Liabilities (FL)					
FL at the end of the year(₹ in crore)	88,446	1,20,718	1,46,371	1,64,076	1,84,216
Rate of Growth of FL (*per cent*)	15.97	36.49	21.25	12.10	12.27
Buoyancy of FL with GSDP	1.68	2.75	1.72	0.97	0.95

Source: Finance Accounts of respective years

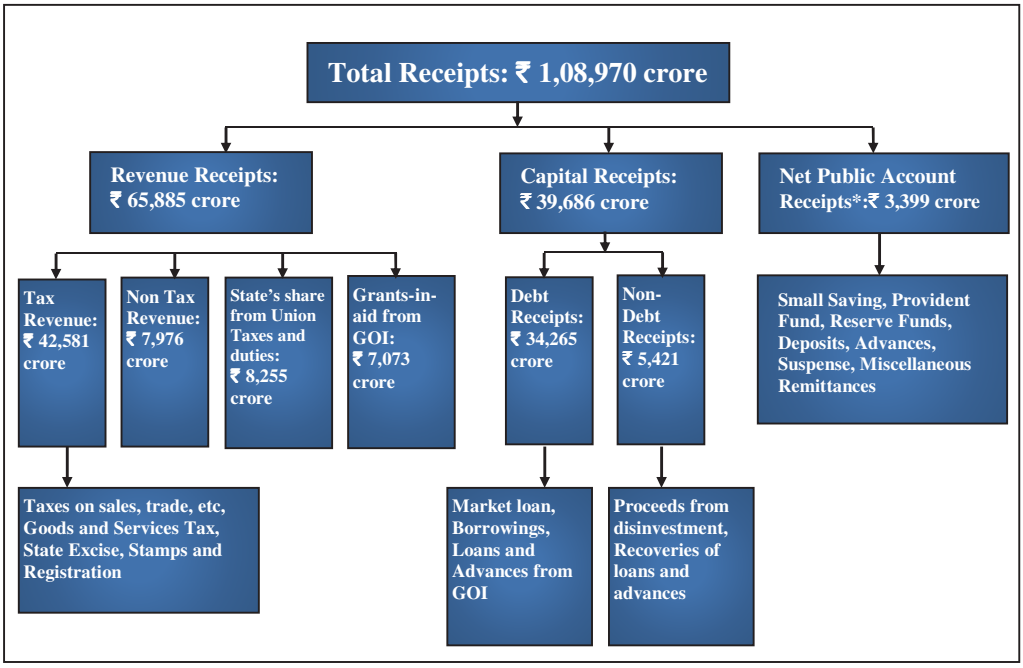
It can be seen that the Buoyancy of RR and SOTR with reference to GSDP was lesser than one during 2018-19. This indicates that during 2018-19 the

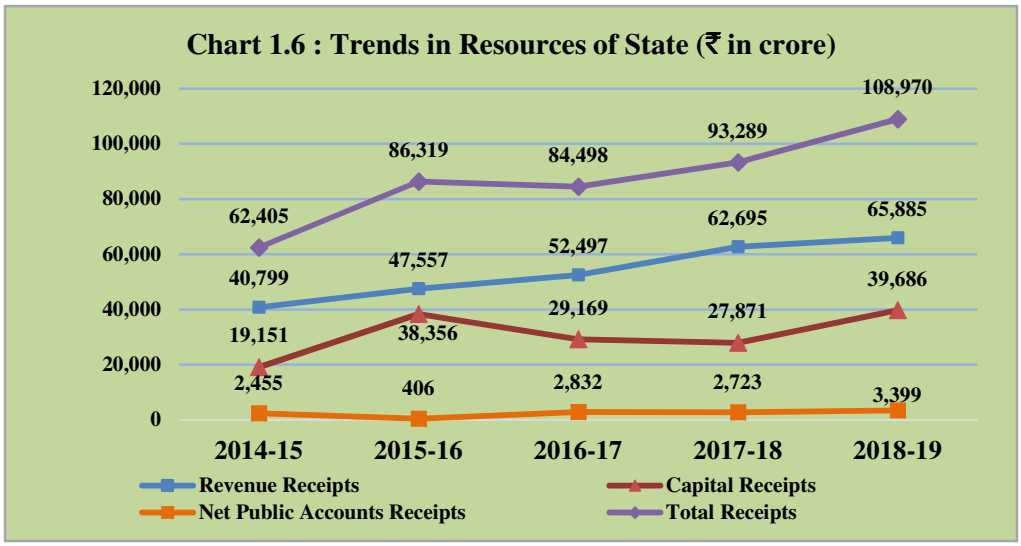
growth rate of RR was less than the growth rate of GSDP. The growth rate of SOTR was very less than the growth rate of GSDP. The growth rate of fiscal liabilities was almost equal to the growth rate of GSDP.

1.2 Resources of the State as per Finance Accounts 2018-19

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GoI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as accruals from Public Account. ***Table 1.2*** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while ***Chart 1.6*** depicts the trends in various components of the receipts of the State during 2014-19, the ***Chart 1.5*** *and* ***Chart 1.7*** depict the composition of resources of the State during the current year.

Chart 1.5: Components and sub component of the resources

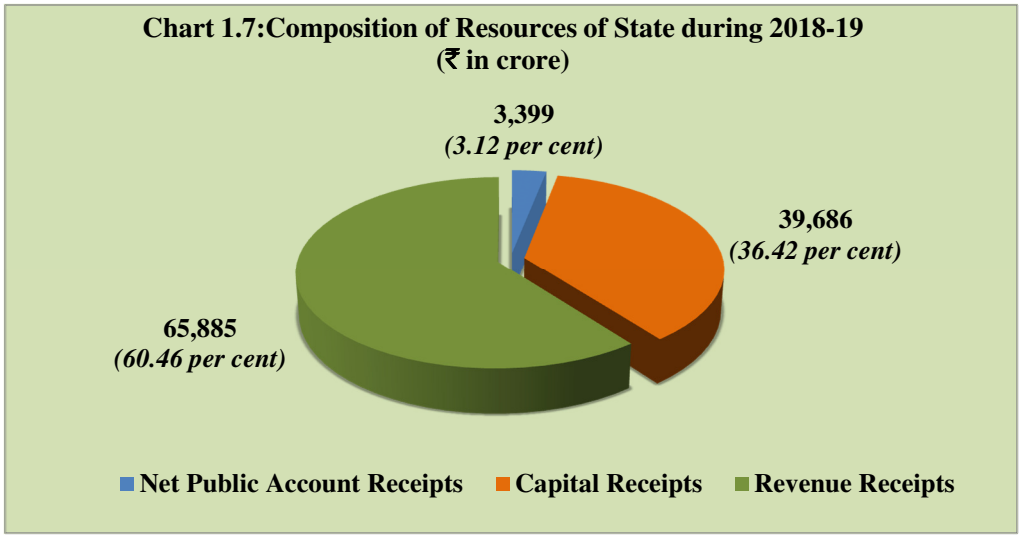




(Source: State Finance Accounts of the respective years)

- Net Public Account Receipts (₹ 3,399 crore) = Public Account Receipts (₹ 40,785 crore) *less* Public Accounts Disbursements (₹ 37,386 crore)

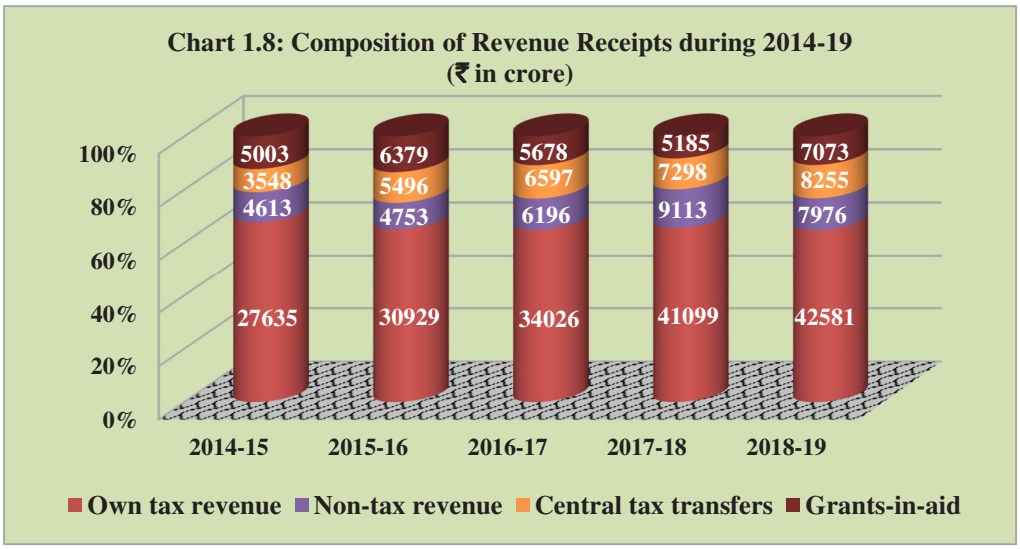
The total receipts of the Government increased by ₹ 46,565 crore (74.62 *per cent*) during 2014-19. Revenue receipts increased by ₹ 25,086 crore (61.49 *per cent*), Capital receipts, which includes recovery of loans and advances and public debt, increased by ₹ 20,535 crore (107.23 *per cent*) and Net Public Account receipts increased by ₹ 944 crore (38.45 *per cent*) during the same period.



The share of revenue receipts in the total receipts decreased from 65.38 *per cent* in 2014-15 to 60.46 *per cent* in 2018-19. The share of net Public Accounts receipts slightly decreased from 3.93 to 3.12 *per cent* and share of capital receipts including public debt increased from 30.69 *per cent* to 36.42 *per cent* during 2014-19, which shows higher dependency on borrowings.

1.3 Revenue Receipts

The trends and composition of revenue receipts over the period 2014-19 are presented in ***Appendix 1.4*** and also depicted in ***Chart 1.8***.



(Source: State Finance Accounts of respective years)

The revenue receipts of the State increased by 61.49 *per cent* during the period from 2014-15 to 2018-19. The State's own tax revenue increased by 54.08 *per cent*, the grants-in-aid from GoI increased by 41.38 *per cent* and the central tax transfers increased by 132.67 *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 79.04 *per cent* in 2014-15 to 76.74 *per cent* in 2018-19. The share of grants-in-aid from GoI decreased from 12.26 *per cent* in 2014-15 to 10.74 *per cent* in 2018-19. The share of central tax transfers increased from 8.70 *per cent* to 12.53 *per cent* during 2014-15 to 2018-19.

The revenue receipts of the State during the current year grew by only 5.09 *per cent* over the previous year, that too because of increase in share of Union taxes and duties by ₹ 957 crore (13.11 *per cent*) and grants-in-aid from GoI by ₹ 1,888 crore (36.41 *per cent*). State's own tax and non-tax revenue increased by only ₹ 345 crore (0.69 *per cent*). The increase in State's tax revenue ₹ 1,482 crore, largely counter balanced by the decrease in non-tax revenue (₹ 1,137 crore). The trends in annual growth in revenue receipts and SOTR are given in ***Table 1.6.***

Table 1.6: Trends in annual growth in Revenue Receipts and SOTR

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts (RR) (₹ in crore)	**40,799**	**47,557**	**5,2497**	**62,695**	**65,885**
Rate of growth of RR (*per cent*)	7.33	16.56	10.39	19.43	5.09
SOTR (₹ in crore)	**27,635**	**30,929**	**34,026**	**41,099**	**42,581**
Rate of growth of SOTR (*per cent*)	8.09	11.92	10.01	20.79	3.61

The growth rate of revenue receipts in the current year was 5.09 *per cent* which was lower than the growth rate of 12.77 *per cent* in General Category States ***(Appendix 1.1).***

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's

performance in mobilization of resources is assessed in terms of its own resources comprising own tax and non-tax sources.

The State's actual tax and non-tax receipts for the year 2018-19 vis-à-vis assessment made by FFC and MTFPS are given in the ***Table 1.7***.

Table 1.7: Actual tax and non-tax receipts *vis-à-vis* assessment made by FFC and MTFP

(₹ in crore)

	FFC projection	Budget estimates	MTFPS projection	Actual	Percentage variation of actual over		
					FFC projection	Budget estimates	MTFPS projection
Tax revenue	66,779	49,132[2]	49,132	42,581	(-) 36.24	(-) 13.33	(-) 13.33
Non-tax revenue	4,814	11,303[3]	11,303	7,976	65.68	(-) 29.43	(-) 29.43

The actual collection under State's own tax revenue fell short by 36.24 *per cent* of the projections made by FFC and 13.33 *per cent* of budget estimates and MTFPS projection. The actual receipts under non-tax revenue were more by 65.68 *per cent* of the projections made by FFC but fell short by 29.43 *per cent* of budget estimates and MTFPS.

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

1.3.1.1 Tax revenue

The gross collection in respect of major taxes and duties are given in ***Table 1.8*** which also depicts the trends in various components of own tax revenue of the State during 2014-19.

Table 1.8: Components of State's own resources

(₹ in crore)

Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Taxes on sales, trade, etc.	18,993.25 (13)	21,060.23 (11)	23,488.41 (12)	15,608.92 (-34)	8,998.00 (-42)
GST	-	-	-	10,833.43	18,612.72[4]
State excise	3,470.45 (-6)	4,371.08 (26)	4,613.13 (6)	4,966.21 (8)	6,041.87 (22)
Taxes on vehicles	1,191.50 (9)	1,400.38 (18)	1,583.06 (13)	2,777.57 (75)	2,908.29 (5)
Stamp duty and Registration fees	3,108.70 (-3)	3,191.21 (3)	3,282.63 (3)	4,192.49 (28)	5,636.17 (34)
Land revenue	15.28 (23)	14.97 (-2)	16.09 (7)	18.07 (12)	19.19 (6)
Taxes on goods and passengers	527.07 (6)	554.25 (5)	594.59 (7)	2,317.47 (290)	20.70 (-99)
Other taxes[5]	328.32 (14)	336.97 (3)	4,47.77 (33)	385.22 (-14)	344.40 (-11)
Total	**27,634.57 (8)**	**30,929.09 (12)**	**34,025.68 (10)**	**41,099.38 (21)**	**42,581.34 (4)**

(The percentage increase over previous year is shown in parenthesis)
(Source: Finance Accounts for the respective years)

Tax revenue increased by ₹ 14,946.77 crore (54.09 *per cent*) during 2014-19. All the major taxes and duties recorded increasing trend. However, the taxes subsumed in GST i.e. Taxes on sales, trade, etc. and taxes on goods and passengers (Tax on Entry of goods into local areas) and other taxes decreased in 2018-19 as compared to 2017-18.

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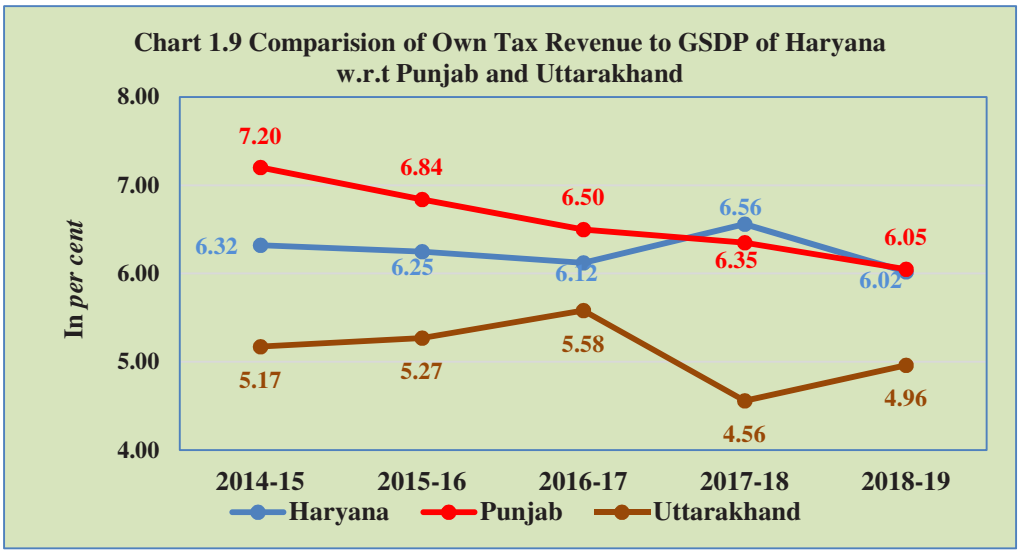
2 Excluding Share of Central Taxes.

3 Excluding share of GIA.

4 The GST figure for the year 2017-18 is only for nine months and 2018-19 is for 12 months. Hence comparison cannot be done.

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



Own tax-GSDP ratio of Haryana was lower than Punjab during 2014-17. However, during 2017-18 the Own tax-GSDP ratio of Haryana was marginally higher at 6.56 *per cent* as compared to Punjab (6.35 *per cent*) but slightly lower than Punjab during 2018-19.

Goods and Services Tax

State Government implemented the Goods & Services Tax (GST) Act which came into force from 1st July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial year after the receipt of final revenue figures, as audited by the CAG of India. A base year (2015-16) revenue figure was finalized under GST Act. In case of Haryana, the revenue was ₹ 15,230.59 crore during the base year (2015-16). The projected revenue for any year in a State shall be calculated by applying the projected growth rate (14 *per cent* per annum) over the base year revenue of that State.

The projected revenue for the year 2018-19 in accordance with base year figure stands at ₹ 22,564.79[6] crore. Revenue figure under GST for the year 2018-19 has been depicted in Finance Accounts as per nature of receipt i.e. State Goods & Services (SGST) Tax, cross utilization of Input Tax Credit between SGST and IGST (Integrated Goods & Services Tax), Apportionment of IGST and Advance apportionment from IGST. Against the projected revenue of ₹ 22,564.79 crore, the revenue receipt of the State Government under GST during the year 2018-19 remained at ₹ 18,597.93 crore and compensation received ₹ 2,820 crore, as detailed in ***Table 1.9***. Thus, there was overall shortfall of ₹ 1,146.86 crore in receipt of compensation as on 31 March 2019.

6 ₹ 15,230.59 x $(1+ 14/100)^3$ = ₹ 22,564.79 crore for 2018-19

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

(₹ in crore)

Month	Monthly revenue to be protected	Pre-GST taxes collected#	SGST collected	Provisional apportionment of IGST	Total Amount	Compensation received	Deficit (+)/ Surplus (-)
	1	2	3	4	5 (2+3+4)	6	7 (1-(5+6))
April 2018	1,880.40	(-)13.54	1,088.81	375.42	1,450.69	0.00	429.71
May 2018	1,880.40	2.40	966.73	312.43	1,281.56	262.00	336.84
June 2018	1,880.40	(-)8.00	1,061.10	309.65	1,362.75	0.00	517.65
July 2018	1,880.40	(-)3.38	953.07	1,353.47	2,303.16	0.00	(-)422.76
August 2018	1,880.40	16.34	1,043.37	229.16	1,288.87	0.00	591.53
September 2018	1,880.40	(-)3.72	999.74	439.14	1,435.16	588.00	(-)142.76
October 2018	1,880.40	21.16	1,035.59	282.25	1,339.00	0.00	541.40
November 2018	1,880.40	13.83	1,031.79	885.64	1,931.26	555.00	(-)605.86
December 2018	1,880.40	(-)97.31	946.68	754.22	1,603.59	0.00	276.81
January 2019	1,880.40	10.12	1,015.15	397.40	1,422.67	882.00	(-)424.27
February 2019	1,880.40	19.51	1,037.18	364.23	1,420.92	0.00	459.48
March 2019	1,880.39	27.80	1,080.76	649.74	1,758.30	533.00	(-)410.91
Total	**22,564.79**	**(-)14.79**	**12,259.97**	**6,352.75**	**18,597.93**	**2,820.00**	**(+)1,146.86**

Source: Information from PAG (A&E) Haryana and Excise & Taxation Department, Haryana

includes VAT and CST (net of refunds) and revenue from taxes subsumed in GST by excluding VAT and CST on petroleum products and liquor.

Advance apportionment from IGST

IGST is to be apportioned to State Governments under section 17 of the IGST Act, 2017. The State Tax Division, Ministry of Finance, Department of Revenue (GoI) sanctioned provisional/advance settlement of apportionment of ₹ 2,476.10 crore in the year 2018-19. However, the GoI adjusted amount of ₹ 133.40 crore (two instalments of ₹ 66.70 crore each) against these advance apportionment during the year 2018-19 resulting in net amount of ₹ 2,342.70 crore for the year 2018-19.

Audit of GST Receipts

With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

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 2016-17 to 2018-19 are given in ***Table 1.10*** which shows that cost of collection is less in the State than the All India Average.

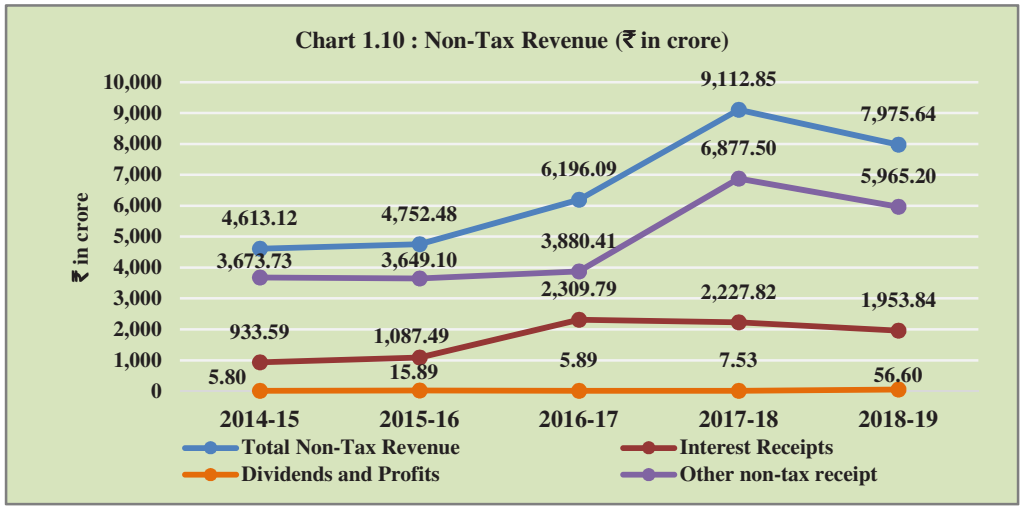
Table 1.10: Cost of collection of taxes

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Taxes on Sales, trades, etc.	2016-17	23,488.41	141.80	0.60	0.69
	2017-18	15,608.92	147.94	0.95	0.69
	2018-19	8,998.00	151.08	1.68	NA
Taxes on Vehicles	2016-17	1,583.06	28.57	1.80	2.61
	2017-18	2,777.57	38.23	1.38	2.61
	2018-19	2,908.29	55.79	1.92	NA
State Excise	2016-17	4,613.13	34.63	0.75	2.01
	2017-18	4,966.21	42.33	0.85	1.83
	2018-19	6,041.87	38.08	0.63	NA
Stamp and Registration	2016-17	3,282.63	10.50	0.32	2.99
	2017-18	4,192.49	9.82	0.23	2.96
	2018-19	5,636.17	9.41	0.17	NA

(Source: Finance Accounts for the respective years)

1.3.1.2 Non tax revenue

Growth of non-tax revenue during five years (2014-19) given in ***Chart 1.10*** and ***Table 1.11*** depicts the trends in various components of non-tax revenue of the State during 2014-19.



Source: Finance Accounts of years concerned

Table 1.11: Growth of non-tax revenue during 2014-19

(₹ in crore)

Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Interest receipts	933.59 (-14)	1,087.49 (16)	2,309.79 (112)	2,227.82 (-4)	1,953.84 (-12)
Dividends and Profits	5.80 (-11)	15.89 (174)	5.89 (-63)	7.53 (28)	56.60 (652)
Other non-tax receipts	3,673.73(-5)	3,649.10 (-1)	3,880.41 (6)	6,877.50 (77)	5,965.20 (-13)
a) Major and medium Irrigation	129	110	113	132	164
b) Road Transport	1,235	1,255	1,265	1,280	1,197
c) Urban Development	861	422	599	2,861	2,316
d) Education	564	637	640	674	272
e) Non-ferrous mining and metallurgical industries	43	272	497	713	583
Total	**4,613.12 (-7)**	**4,752.48 (3)**	**6,196.09 (30)**	**9,112.85 (47)**	**7,975.64 (-12)**

(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 ₹ 3,362.52 crore (72.89 *per cent*) during 2014-19. Non-Tax revenue (₹ 7,975.64 crore)

constituted 12.11 *per cent* of the revenue receipt during 2018-19 registering decrease of ₹ 1,137.21 crore (12.48 *per cent*) over the previous year mainly due to decrease in receipt under Urban Development Department (Other Receipts: ₹ 550 crore), Education (Elementary Education: ₹ 465 crore) and Non-ferrous mining and metallurgical industries (Mineral concession fee, rents and royalties).

1.3.2 Grants in aid from GoI

The GIA from GoI increased by ₹ 1,888.42 crore in 2018-19 over the previous year as shown in ***Table 1.12***.

Table 1.12: Grants-in-aid received from GoI

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-Plan Grants	1,723.20	3,744.39	3,078.49	-	-
Grants for State Plan Schemes	2,815.36	2,268.18	2,327.52	-	-
Grants for Central Plan Schemes	24.57	27.53	34.50	-	-
Grants for Centrally Sponsored Schemes	439.75	338.66	237.07	2,326.62	2,843.09
Finance Commission Grants	-	-	-	1,316.68	1,274.26
Compensation for Loss of Revenue arising out of implementation of GST				1,199.00	2,820.00
Other Transfer/Grants to States	-	-	-	342.82	136.19
Total	**5,002.88 (21)**	**6,378.76 (28)**	**5,677.58 (-11)**	**5,185.12 (-9)**	**7,073.54 (36)**

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

(Source: Finance Accounts for respective years)

The GIA from GoI increased from ₹ 5,185.12 crore (2017-18) to ₹ 7,073.54 crore (2018-19) which also included compensation of ₹ 2,820 crore in lieu of loss of revenue arising out of implementation of GST.

1.3.3 Funds transferred directly to State implementing agencies

The GoI has been transferring sizeable funds directly to the State implementing agencies for implementation of various schemes. GoI decided to route these funds through State Budget from 2014-15 onwards. However, during 2018-19, the GoI transferred ₹ 4,226.45 crore directly to various implementing agencies/Non-Governmental Organisations of the State as detailed in ***Table 1.13***.

Table 1.13: Funds transferred directly to State implementing agencies

(₹ in crore)

Sr. No.	Government of India Scheme	Implementing Agency	Amount
1	Autonomous Research & Development Institution	(i) Registered Societies (ii) Statutory Bodies	120.86
2	Mahatma Gandhi National Rural Employment Guarantee Scheme	MNREGA	224.72
3	National Handicapped Finance and Development Corporation	National Handicapped Finance and Development Corporation	20.75
4	Market Access initiative	Apparel Export Promotion Council	0.87
5	MPs Local Area Development Scheme MPLADS	Deputy Commissioners	82.50
6	National Aids Control Programme III	Haryana State AIDS Control Societies	17.92

Sr. No.	Government of India Scheme	Implementing Agency	Amount
7	Research and Development Department of Biotechnology	(i) Registered Societies (ii) Statutory Bodies (iii) State Govt. PSUs (iv) Govt. Autonomous Bodies (v) Govt. Institutions	88.86
8	Support to National institute of Technology (NIT) including Ghani Khan institute	NIT, Kurukshetra	131.86
9	Mission for Horticulture Development	National Horticulture Board, Gurugram, Haryana	262.19
10	Schemes arising out of the implementation of The Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	National Handicapped Finance and Development Corporation	21.92
11	Seekho Aur Kamao- Skill Development Initiatives	Mass Infotech Society	8.79
12	Project Based Support to Autonomous Institutions	National Council for Cement & Building Materials	30.00
13	National Mission on Food Processing (SAMPDA)	National Horticulture Board, Gurugram, Haryana	26.15
14	National Power Training Institute	National Power Training Institute	100.55
15	Support To Indian Institutes of Management (IIMs)	Indian Institute of Management, Rohtak	25.45
16	Swadesh Darshan - Integrated development of theme based tourism circuits	Haryana Tourism Corporation Ltd	101.82
17	Payment for Urea Freight Subsidy	Yara Fertilisers India Pvt. Ltd.	1,427.70
18	Payment for Imported Phosphorus and Potassium Fertilizers	Mosaic India Private Limited	658.11
19	Nai Manjil- The integrated education and livelihood initiative	Mass Infotech Society	8.83
20	Works under Road Wing	Jhandu, Dhatarwal Construction	465.69
21	Pardhan Mantri Matru Vandana Yojna	Women and Child Development Department	33.00
22	Rashtriya Gokul Mission	Haryana Livestock Development Board	25.05
23	Agriculture Marketing	Haryana State Agricultural Marketing Board	32.40
24	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture, Haryana	188.87
25	Other Schemes	-	121.59
		Total	**4,226.45**

Source: Finance Accounts – Appendix VI

The GoI had transferred ₹ 11,639.82 crore to various implementing agencies which existed in the State. Out of which, ₹ 4,226.45 crore were released to the State implementing agencies which was more by 31 *per cent* than the amount released in 2017-18 (₹ 3,226.60 crore). Balance funds were released to Central Bodies and other organisations outside the purview of the State Government.

1.3.4 Central tax transfers

Central tax transfers increased from ₹ 7,297.52 crore in 2017-18 to ₹ 8,254.60 crore in 2018-19 as given in ***Table 1.14***.

Table 1.14: Central tax transfers during 2017-18 and 2018-19

(₹ in crore)

Name of Tax	Recommendation of FFC	Actual for 2017-18	Actual for 2018-19	Variation
Corporation Tax	42 *per cent* of the sharable amount of Central taxes to states compared to 32 *per cent* of Th FC	2,235.92	2,870.86	634.94
Income Tax		1,888.08	2,114.27	226.19
Wealth Tax		-0.07	1.05	1.12
Customs		736.90	585.17	(-) 151.73
Union Excise Duty		770.20	388.87	(-) 381.33
Service Tax		825.05	75.03	(-) 750.02
Other Taxes and Duties on Commodities and Services		-	19.21	19.21
Central Goods and Service Tax (CGST)		104.36	2,037.54	1,933.18
Integrated Goods and Services Tax (IGST)		737.08	162.60	(-) 574.48
Total		**7,297.52**	**8,254.60**	**957.08**

(Source: Finance Accounts for respective years)

The FFC recommended increase in 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 2018-19 (₹ 8,254.60 crore) was more by ₹ 957.08 crore as compared to 2017-18 but less by ₹ 1,045.40 crore than the projections made in the budget estimates 2018-19 (₹ 9,300 crore).

1.3.5 Funds created by levying Cess

Article 266(1) of the Constitution of India provides that all revenues received by the State Government, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans shall form one Consolidated Fund to be called "the Consolidated Fund of the State".

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 2017 were ₹ 2,407.16 crore, The Board received ₹ 491.92 crore during 2017-18 as labour cess, interest, etc. and spent ₹ 154.74 crore including ₹ 148.31 crore on labour welfare schemes during the year. As on 31 March 2018, the Board had funds of ₹ 2,744.34 crore.

Haryana Rural Development Fund

The State Government constituted the Haryana Rural Development Fund Administration Board under the Haryana Rural Development Act, 1986 for augmenting agricultural production and improving its marketing and sale. Under Section 5(1) of this Act, a fee (cess) is levied on *ad-valorem* basis at the rate of two *per cent* of the sale proceeds of the agriculture produce bought or sold or brought for processing in the notified market area. The amount so collected is spent by the Board in the rural areas mainly in connection with the development of roads, establishment of dispensaries, making arrangement for water supplies and sanitation and construction of godowns. During 2011-18, the receipts under the fund were ₹ 3,766.64 crore and expenditure incurred was ₹ 3,122.68 crore.

Both the Acts provide for creation of separate funds for crediting the cess collected. Government departments transfer the cess collected by them to the Haryana Building and Other Construction Workers Welfare Board/ Haryana Rural Development Fund Administration Board without routing these through the Consolidated Fund of the State which is against the provisions of Rule 7(1)

of the Punjab Treasury Rules and Subsidiary Treasury Rules issued thereunder read with Article 266(1) of the Constitution of India according to which all money received by or tendered to the State government shall without delay be paid in full to the treasury and shall be included in the Consolidated Fund of the State.

These funds are outside the Consolidated Fund of the state and hence there is no legislative oversight over collection and utilization of money in these funds. 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 and the audit of the Comptroller and Auditor General of India.

In the case of Building and Other Construction Workers Welfare Fund, the Act provides for audit by CAG and the Fund is being audited. However, the Haryana Rural Development Act does not provide for audit by CAG.

In addition to the above concerns, in case of Building and Other Construction Workers Welfare cess, there is lack of proper accounting procedure. The State Government has not operated a distinct sub-head for classifying the receipts on account of labour cess. As a result, it is not possible to ascertain the total amount of labour cess collected by the State Government in a particular year from the accounts rendered by the Treasuries. Although the matter has been taken up repeatedly by AG (A&E), Haryana, no action has been taken by the State Government in this regard. This issue has been highlighted in the Notes to Finance Accounts of the State as well.

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

The budget allocation made for fulfillment of Fourteenth Finance Commission recommendations for the year 2017-18 and 2018-19 vis-à-vis Government releases and actual expenditure incurred are given in ***Table 1.15***.

Table 1.15: Budget allocation, Government releases and actual expenditure against recommendations of 14th Finance Commission for the year 2017-18 and 2018-19

(₹ in crore)

Name of Scheme/ Department	2017-18			2018-19		
	Budget	Government releases	Actual expenditure	Budget	Government releases	Actual expenditure
Urban Development	536.84	305.45	433.28	474.26	177.87	177.87
Relief on Account of National Calamities- SDRF	254.25	254.25	254.25	320.40	320.40	320.40
Other Rural Development Programme	756.98	756.98	756.98	873.86	775.99	775.99
Total	**1,548.07**	**1,316.68**	**1,444.51**	**1,668.52**	**1,274.26**	**1,274.26**

(Source: Figures obtained from Finance Department of Haryana)

As per recommendations of the 14th Finance Commission, GoI released only basic grants for local bodies (Rural and Urban Development) and State Disaster Response Fund during the year 2017-18 and 2018-19.

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 (2014-19) are detailed in ***Table 1.16***.

Table 1.16: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Capital Receipts	2014-15	2015-16	2016-17	2017-18	2018-19
Capital Receipts (CR)	**19,150.31**	**38,356.69**	**29,169.02**	**27,870.56**	**39,685.88**
Miscellaneous Capital Receipts by disinvestment in Co-operative Banks and Societies	**18.74**	**29.98**	**26.27**	**39.87**	**49.01**
Recovery of Loans and Advances	**272.82**	**328.28**	**973.23**	**6,340.93**	**5,371.90**
Public Debt Receipts	**18,858.75**	**37,998.43**	**28,169.52**	**21,489.76**	**34,264.97**
Market Loans	13,200.00	14,099.99	15,800.00	16,639.49	21,265.00
Bonds	0.00	17,300.00	8,650.00	0.00	0.00
Loans from Financial Institutions	4,102.79	4,641.45	3,412.39	4,525.43	12,344.13
Special Securities issued to National Small Saving Fund	1,251.31	1,721.40	-	-	-
Other Loans	173.89	138.36	183.87	104.35	25.98
Loans from GoI	130.76	97.23	123.26	141.01	124.83
Ways and Means Advances	--	--	--	79.48	505.03
Percentage of Market Loan to Public Debt Receipt	69.99	37.11	56.09	77.43	62.06
Rate of growth over the previous year (*per cent*)					
Of debt capital receipts	7	101	(-) 26	(-) 24	59
Of non-debt capital receipts	7	23	179	538	(-) 15
Of GSDP	9.49	13.29	12.33	12.53	12.95
of Capital Receipts	7	100	(-) 24	(-) 4	42

(Source: Finance Accounts of respective years)

Share of Market Loans in Public Debt receipts decreased to 62.06 *per cent* in 2018-19 from 77.43 *per cent* in 2017-18, due to more loans raised from Financial Institutions. The recovery of loans and advances includes conversion of ₹ 5,190 crore of DISCOMs loans into equity during 2018-19. The State Government had issued Power bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 by taking over the loans of ₹ 25,950 crore (75 *per cent* of total DISCOMs liability as on 30 September 2015 under UDAY scheme) and treated the financial package as grant-in-aid (₹ 7,785 crore), Equity Capital (₹ 2,595 crore) and Loans to DISCOMs (₹ 15,570 crore). Out of total loans of ₹ 15,570 crore, ₹ 10,380 crore (₹ 5,190 crore in 2017-18 and ₹ 5,190 crore in 2018-19) have been converted into equity.

1.4.1 Proceeds from disinvestment

During the year 2018-19, net proceeds from capital disinvestment of 13 Cooperative Banks and Societies were ₹ 49.01 crore which is 22.92 *per cent* more than the previous year (₹ 39.87 crore).

1.4.2 Recoveries of loans and advances

The details of loans and advances disbursed and recovery made during 2014-19 are given in ***Table 1.17***.

Table 1.17: Quantum of loans disbursed and recovered during 2014-19

(₹ in crore)

Quantum of loans disbursed and recovered	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Balance	4,002	4,572	17,494	21,036	16,090
Amount advanced during the year	843	13,250	4,515	1,395	756
Amount recovered during the year	273	328	973	6,341	5,372
Closing Balance	**4,572**	**17,494**	**21,036**	**16,090**	**11,474**
Net addition	570	12,922	3,542	(-)4,946	(-) 4,616
Quantum of loans disbursed and recovered from Co-operative Sugar Mills					
Opening Balance	1,029	1,213	1,859	2,111	2,304
Amount advanced during the year	190	646	252	200	344
Amount recovered during the year	6	-	-	7	-
Closing Balance	**1,213**	**1,859**	**2,111**	**2,304**	**2,648**

During the year, loans and advances amounting to ₹ 5,371.90 crore were recovered mainly from Power Sector Companies (₹ 5,271.09 crore). Out of which, ₹ 5,190 crore were recovered by converting loans to equity by State Government. Actual recovery of loans and advances of ₹ 181.90 crore was only a fraction (1.13 *per cent*) of outstanding loans.

There were outstanding loans of ₹ 2,304 crore against Co-operative Sugar Mills as on 31 March 2018. The State Government disbursed new loans ₹ 344 crore and no recovery was made during 2018-19 resulting in total outstanding loans of ₹ 2,648 crore as on 31 March 2019. All the loans to Co-operative Sugar Mills were disbursed with the condition that the loan would be repaid in five years in equal installments after twelve months of sanction with nine *per cent* per annum interest and no loan would be disbursed in case of failure in repayment of earlier loans. However, loans were sanctioned/ disbursed to sugar mills without ensuring the fulfillment of conditions of earlier loans as depicted in the ***Table 1.18.***

Table 1.18: Quantum of loans disbursed to and recovered from Co-operative Sugar Mills during 2011-12 to 2018-19

(₹ in crore)

Year	Opening loan outstanding	Loan Disbursed	Loan Recovered	Closing loan outstanding
2009-10	618.40	72.50	--	690.90
2010-11	690.90	50.00	--	740.90
2011-12	740.90	88.88	--	829.78
2012-13	829.78	92.00	40.00	881.78
2013-14	881.78	150.00	2.88	1,028.90
2014-15	1,028.90	190.00	6.00	1,212.90
2015-16	1,212.90	646.00	--	1,858.90
2016-17	1,858.90	252.00	--	2,110.90
2017-18	2,110.90	200.00	7.00	2,303.90
2018-19	2,303.90	343.96	--	2,647.86
Total		**2,085.34**	**55.88**	

(Source: Finance accounts of respective years)

Loans of ₹ 618.40 crore were outstanding against the Co-operative Sugar Mills on 1st April 2009. During 2009-10 to 2018-19, the State Government disbursed loans of ₹ 2,085.34 crore and recovered only ₹ 55.88 crore, resulting in accumulation of outstanding loans to ₹ 2,647.86 crore as on 31 March 2019.

Since recovery of loans has been poor, State Government may consider treating these loans and advances as grants and booking them as revenue expenditure for ensuring that accounts reflect the correct position.

1.4.3 Debt receipts from internal sources

An amount of ₹ 34,140.14 crore was received as internal debt receipts during 2018-19 which was ₹ 12,791.39 crore (60 *per cent*) excess than previous year (₹ 21,348.75 crore). The State Government raised ₹ 21,265 crore as market loans and ₹ 12,344.13 crore from financial institutions.

Trends in market borrowings are detailed in ***paragraph 1.10***.

1.4.4 Loans and Advances from GoI

Total outstanding loans and advances from GoI decreased by ₹ 74.33 crore from ₹ 1,941.27 crore in 2017-18 to ₹ 1,866.94 crore in 2018-19. Loans of ₹ 124.83 crore were received from GoI and repayment of ₹ 199.16 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 1.19***.

Table 1.19: Trends in Public Account Receipts and Disbursements during 2017-18 and 2018-19

(₹ in crore)

Sources of State's Receipts	Public Account Receipts		Disbursement from Public Account		Excess of Receipts over disbursements	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
a. Small Savings, Provident Fund, etc.	3,342.50	3,512.08	2,116.18	2,344.37	1,226.32	1,167.71
b. Reserve Fund	973.29	944.98	153.65	156.46	819.64	788.52
c. Deposits	20,577.88	26,504.71	19,924.33	25,167.19	653.55	1,337.52
d. Advances	1.99	(-) 0.02	1.99	-	-	(-) 0.02
e. Suspense and Miscellaneous	900.54	912.33	852.20	978.04	48.34	(-) 65.71
f. Remittances	8,098.05	8,911.01	8,123.14	8,740.29	(-) 25.09	170.72
Total	**33,894.25**	**40,785.09**	**31,171.49**	**37,386.35**	**2,722.76**	**3,398.74**

(Source: Finance accounts of respective years)

Net public account receipts in 2018-19 increased by 24.83 *per cent* over the previous year mainly due to increase in Small Savings, Provident Fund, etc. (₹ 1,167.71 crore), Reserve Funds (₹ 788.52 crore), deposits (₹ 1,337.52 crore) and remittances (₹ 170.72 crore).

1.6 Application of Resources

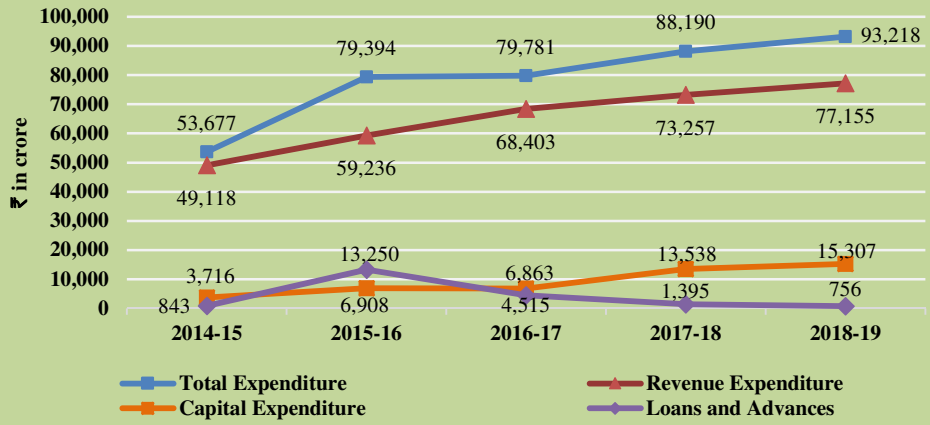
The application of resources are analysed under various headings such as growth and composition of expenditure, revenue expenditure, committed

expenditure, expenditure on salaries, interest payments, subsidies, pension payments and expenditure on flagship schemes in the succeeding paragraphs.

1.6.1 Growth and Composition of Expenditure

Trend and composition of total expenditure over the last five years (2014-19) are shown in charts below:

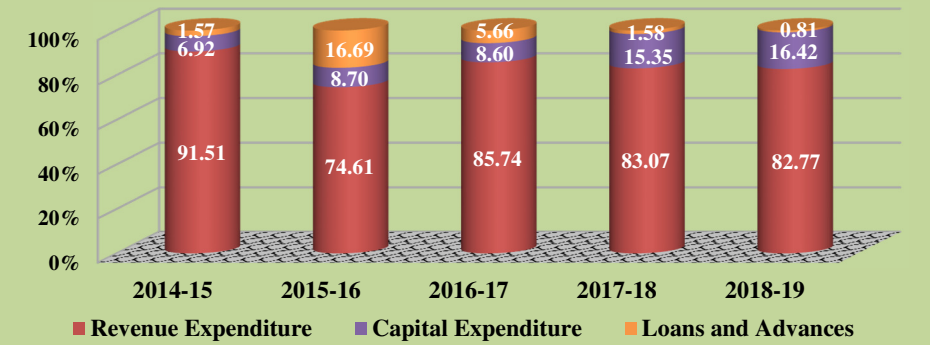
Chart 1.11 : Trends in Various Components of Total Expenditure



(Source: Finance accounts of respective years)

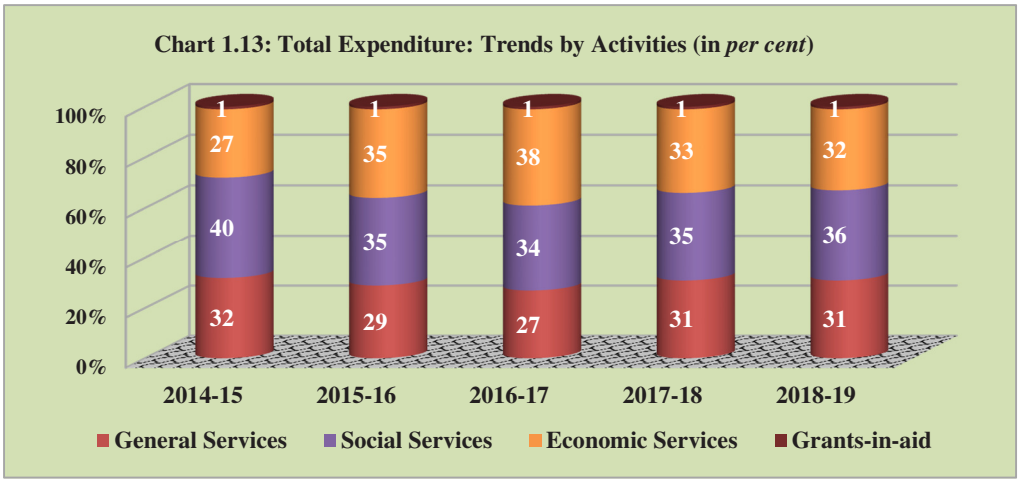
Total expenditure increased by 73.66 *per cent* over a period of five years (2014-19). The Revenue Expenditure increased by 57.08 *per cent* during 2014-19 while the capital expenditure increased by 311.92 *per cent* during the same period due to conversion of ₹ 5,190 crore loans and advances of DISCOMs into equity in the year 2018-19.

Chart 1.12: Total Expenditure: Trends in share of its components (in *per cent*)



(Source: Finance Accounts of respective years)

The share of revenue expenditure in total expenditure decreased from 91.51 *per cent* in 2014-15 to 82.77 *per cent* in 2018-19, while the share of capital expenditure in total expenditure increased from 6.92 *per cent* in 2014-15 to 16.42 *per cent* in 2018-19. The share of loans and advances decreased from 1.57 *per cent* in 2014-15 to 0.81 *per cent* in 2018-19.



The share of general services including interest payments remained at 31 *per cent* during 2017-18 to 2018-19 while share of social services was on increasing trend since 2016-17 and was 36 *per cent* in 2018-19. Economic services decreased from 33 *per cent* in 2017-18 to 32 *per cent* in 2018-19. Share of grants-in-aid remained at around one *per cent* during the period of five years. The combined share of social and economic services which represent development expenditure increased from 67 *per cent* in 2014-15 to 68 *per cent* in 2018-19.

1.6.2 Revenue expenditure

Table 1.20 presents the growth of revenue expenditure over five years (2014-19).

Table 1.20: Growth of Revenue Expenditure

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue expenditure	49,118	59,236	68,403	73,257	77,155
Growth rate (*per cent*)	17	21	15	7	5
Revenue expenditure as percentage to GSDP	11	12	12	12	11

Revenue expenditure during 2014-19 increased by ₹ 28,037 crore (57 *per cent*). Its percentage to GSDP remained at 11 *per cent* in 2014-15 and 2018-19.

Revenue expenditure increased by 5 *per cent* from ₹ 73,257 crore in 2017-18 to ₹ 77,155 crore in 2018-19. Revenue expenditure on General services increased by ₹ 1,470.29 crore on account of more expenditure mainly on Police services (₹ 299.87 crore) and interest payments (₹ 1,590.19 crore) offset by less expenditure on pension (₹ 643.31 crore). The expenditure on Social services also increased by ₹ 1,681.85 crore over the previous year due to more expenditure mainly on education, sports, art and culture (₹ 888.75 crore), health and family welfare (₹ 604.08 crore) and social welfare and nutrition (₹ 919.75 crore) offset by less expenditure on water supply, sanitation, housing and urban development (₹ 965.92 crore). Expenditure on Economic services increased by ₹ 914.76 crore mainly on account of more expenditure on agriculture and allied activities (₹ 657.32 crore) and rural development (₹ 436.76 crore) offset by less expenditure on energy sector (₹ 184.10 crore).

Revenue expenditure in 2018-19 at ₹ 77,155 crore was less than the projections made in MTFPS (₹ 85,187 crore). The State could not cap the Revenue

Expenditure within the normative assessment of FFC (₹ 64,340 crore) which held up the State from becoming a Revenue Surplus State.

1.6.3 Committed Expenditure

The committed expenditure on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. ***Table 1.21*** and ***Chart 1.14*** present the trends in the expenditure on these components during 2014-19.

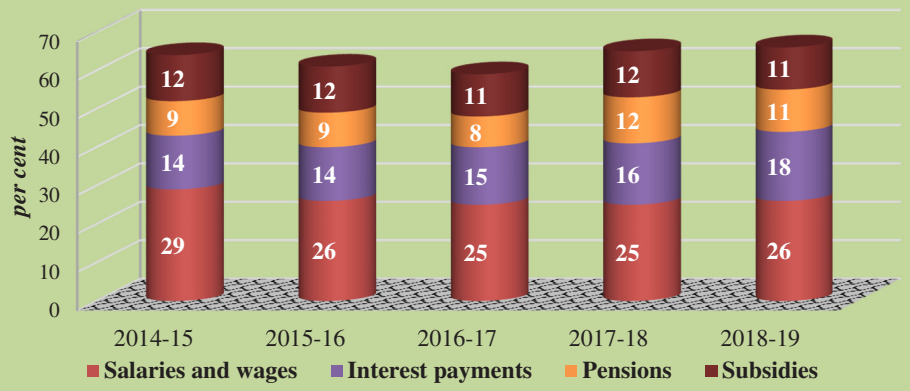
Table 1.21: Components of committed expenditure

(₹ in crore)

Components of Committed Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimate	Actual
Salaries and wages	14,359 (35)	15,294 (32)	17,321 (33)	18,632 (30)	22,495	19,763* (30)
Interest Payments	6,928 (17)	8,284 (17)	10,542 (20)	11,961 (19)	14,037	13,551 (21)
Pensions	4,602 (11)	5,413 (11)	5,659 (11)	8,783 (14)	8,301	8,140 (12)
Subsidies	5,693 (14)	6,899 (15)	7,654 (15)	8,446 (13)	9,811	8,549 (13)
Total Committed Expenditure	**31,582**	**35,890**	**41,176**	**47,822**	**54,644**	**50,003**
Revenue Expenditure	**49,118**	**59,236**	**68,403**	**73,257**		**77,155**
Percentage of Committed Expenditure to Revenue Expenditure	**64**	**61**	**60**	**65**		**65**
Percentage of Committed Expenditure to Revenue Receipts	**77**	**75**	**78**	**76**		**76**

(Source: Finance Accounts and information from PAG (A&E) Haryana)
*** Includes wages of ₹ 351.95 crore**
Note: Figures in parentheses indicate percentage to revenue receipts

Chart 1.14: Share of committed expenditure in total revenue expenditure



The total expenditure (₹ 41,102 crore) on salary, interest and pension payments was less by ₹ 1,833 crore (4.27 *per cent*) than the projections by the Government in MTFPS (₹ 42,935 crore) and consumed 62 *per cent* of the revenue receipts.

Committed expenditure on account of salary and wages, interest, pensions and subsidies constituted about 65 *per cent* of the Revenue expenditure during 2018-19 and was same as in the previous year.

Expenditure on Salaries

The expenditure on salaries and wages (₹ 19,763 crore) increased by 37.63 *per cent* during the period from 2014-15 to 2018-19. During 2009-10 to

2017-18, the CAGR of expenditure on salaries and wages was 10.41 *per cent* which was lower than GCS (11.72 *per cent*). The increase over the previous year was 6.07 *per cent* which was lower than the average increase of 11.03 *per cent* in GCS ***(Appendix 1.1)***. The expenditure on salaries (₹ 19,411 crore) was below the projections made in MTFPS (₹ 20,597 crore) ***(Appendix 1.6).***

Interest payment

Interest payments (₹ 13,551 crore) increased by 95.60 *per cent* over a period of five years (2014-19). During 2018-19, there was an increase of ₹ 1,590 crore (13.29 *per cent*) over the previous year. The percentage of interest payments to revenue receipts increased from 16.98 *per cent* in 2014-15 to 20.57 *per cent* in 2018-19. Interest payments during 2018-19 were higher than the assessment made by FFC (₹ 12,310 crore) but less than the projections of MTFPS (₹ 14,037crore) ***(Appendix1.6)***.

Subsidies

Expenditure on subsidies increased by ₹ 2,856 crore (50.17 *per cent*) from ₹ 5,693 crore in 2014-15 to ₹ 8,549 crore in 2018-19, which was 12.98 *per cent* of the revenue receipts. Out of the total subsidies of ₹ 8,549 crore, ₹ 7,414.56 crore (86.73 *per cent*) were for the power and energy sector. The total subsidy to the power and energy sector was higher than the projection in MTFPS (₹ 6,478 crore) ***(Appendix 1.6)***.

The subsidies here present a partial picture as these are exclusive of the implicit subsidies. In some cases, the State Government has given interest free loans or at lower rates than borrowing rates. By not charging interest, indirect or implicit subsidy was provided as detailed in the ***Table 1.22***.

Table 1.22: Details of some implicit subsidies

(₹ in crore)

Sr. No.	Scheme/Subsidy	Budget Estimate	Expenditure
1.	Loan to Haryana Warehousing Co-operative for construction of Rural Godowns	10.00	8.15
2.	Interest free loans to Village Panchayat for Revenue Earning Schemes	1.80	1.48
3.	Interest free loans to small scale industries in lieu of deferred Sales Tax/Vat	70.00	70.00

(Source: Detailed Appropriation Accounts)

Pensions

Pensions (₹ 8,140 crore) increased by 76.88 *per cent* during the period from 2014-15 to 2018-19 which was 12.35 *per cent* of revenue receipts. The expenditure on pensions in 2018-19 was higher than the assessments made by FFC (₹ 6,588 crore) but less than the projections made by the MTFPS (₹ 8,301 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.

New Pension Scheme

State Government employees recruited on or after 1 January 2006 come into the ambit of the New Pension Scheme. In terms of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As of 31 March 2019, as against the total employees' contribution of ₹ 565.88 crore under Defined Contribution Pension Scheme (DCPS), the State Government contributed only ₹ 534.30 crore. Thus, the State Government did not discharge its statutory liability as it failed to contribute ₹ 31.58 crore as Government's matching share under DCPS. Further, out of the total collection of ₹ 1,114.71 crore under DCPS up to 31 March 2019, the State Government has transferred only ₹ 1,086.15 crore to National Securities Depository Limited (NSDL) for further investment as per provision of DCPS; thereby, leaving a balance of ₹ 28.56 crore. Thus, there was a short transfer of ₹ 60.14 crore (short contribution of ₹ 31.58 crore *plus* ₹ 28.56 crore not transferred) to the NSDL and current liability stands deferred to future year(s). Further, the State Government has also created an interest liability on this amount not transferred to NSDL; incorrectly used the funds that belong to its employees and created uncertainty in respect of benefits due to the employees affected/ avoidable financial liability to Government in future, and, thus leading to possible failure of the scheme itself.

Development schemes/ Programmes: Position of expenditure

Development 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 1.23*** were released for the development schemes by the Central Government to the State Government, its functionaries and various implementing agencies/NGOs during 2018-19.

Table 1.23: Budget and Expenditure under development schemes/programmes implemented in Haryana

(₹ in crore)

Sr. No.	Name of the scheme/ programmes	Budget Estimates	Expenditure	Percentage of expenditure
1	Rashtriya Krishi Vikas Yojana (RKVY)	666.15	446.13	66.97
2	National Horticulture Mission (NHM)	115.72	117.95	101.93
3	Indira Awaas Yojana (IAY)	200.00	51.70	25.85
4	National Rural Employment Guarantee Scheme (NREGS)	295.00	172.37	58.43
5	Swachh Bharat	189.00	117.06	61.94
6	Sarva Shiksha Abhiyan	889.65	523.67	58.86
7	Mid-Day Meal	340.00	297.02	87.36
8	National Rural Health Mission	510.00	611.54	119.91
9	Accelerated Rural Water Supply Programme	336.00	168.84	50.25
10	AMRUT formerly known as JNNURM	700.00	310.87	44.41
11	National Social Assistance Programme	4,215.34	4,296.18	101.92
12	Integrated Child Development Services Scheme	503.55	281.45	55.89
	Total	**8,960.41**	**7,394.78**	**82.53**

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

Out of budget estimates of ₹ 8,960.41 crore for 2018-19 for implementation of development schemes, the State utilized ₹ 7,394.78 crore (83 *per cent*). In eight out of 12 development schemes utilisation of budget was less than 70 *per cent*.

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

Table 1.24: Financial assistance to local bodies and other institutions

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19		
					Budget estimate	Actual	Percentage of variation
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,809.77	1,984.67	2,130.56	2,102.96	2,980.29	2,093.14	(-) 29.77
Municipal Corporations and Municipalities	744.63	1,045.99	1,585.77	2,466.82	3,799.62	2092.31	(-) 44.93
Zila Parishads and Other Panchayati Raj Institutions	1,192.04	1,261.94	2,263.80	2,283.43	3,078.86	2547.17	(-) 17.27
Development Agencies	723.72	878.09	757.94	868.04	1,633.70	865.54	(-) 47.02
Hospitals and other Charitable Institutions	979.70	1,010.97	1,117.68	1,101.14	1,439.54	1350.08	(-) 6.21
Other Institutions	656.14	4,584.31	4,791.39	1,021.92	1,976.28	1129.59	(-) 42.84
Total	**6,106.00**	**10,765.97**	**12,647.14**	**9,844.31**	**14,908.29**	**10,077.83**	**(-) 32.40**
Assistance as percentage of Revenue Expenditure	12	18	18	13		13	

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

Table 1.24 indicates that the financial assistance to local bodies and other institutions increased from ₹ 6,106 crore in 2014-15 to ₹ 10,077.83 crore, constituting 13.06 *per cent* of the revenue expenditure during 2018-19. It increased by ₹ 233.52 crore (2.37 *per cent*) over the previous year due to increase in disbursements to Zila Parishads & Other Panchayati Raj Institutions and Hospitals and other Charitable Institutions. Against the estimated provision of ₹ 14,908.29 crore, financial assistance of ₹ 10,077.83 crore was released. The decrease in the actual release vis-à-vis the budget estimate for financial assistance to local bodies and other institutions was 32.40 *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

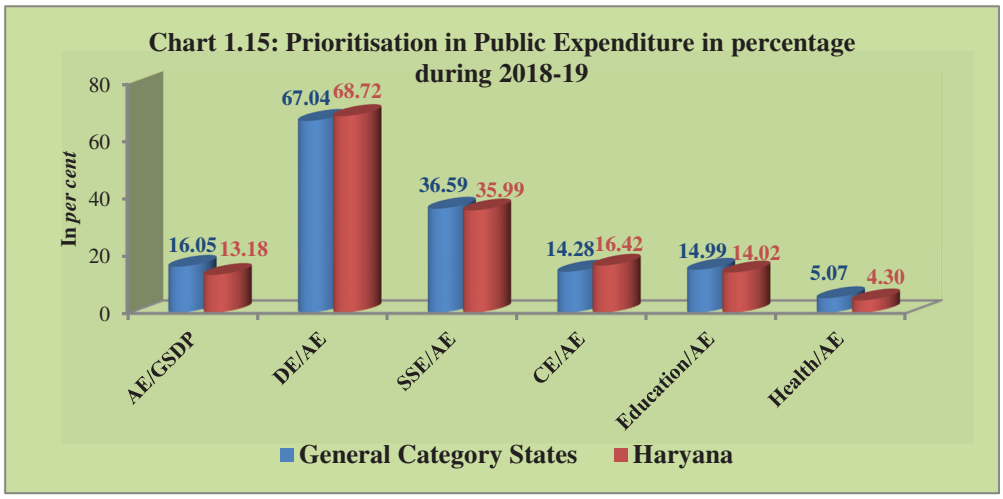
To enhance human development, the State is required to step up their expenditure on key social services like education, health, etc. ***Table 1.25*** *and* ***Chart 1.15*** analyses the fiscal priority and fiscal capacity of the Government with regard to

development expenditure, social sector expenditure and capital expenditure during 2018-19.

Table1.25: Fiscal Priority and Fiscal Capacity of the State in 2014-15 and 2018-19

Fiscal Priority of the State	AE/GSDP	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
Haryana Average (Ratio) 2014-15	12.28	67.40	39.16	6.92	17.66	4.17
General Category States Average (Ratio) 2014-15	15.99	68.51	36.15	14.02	16.54	4.92
Haryana Average(Ratio) 2018-19	13.18	68.72	35.99	16.42	14.02	4.30
General Category States Average (Ratio) 2018-19	16.05	67.04	36.59	14.28	14.99	5.07

AE: Aggregate Expenditure, DE: Development Expenditure i.e. Expenditure on Social and Economic Services, SSE: Social Sector Expenditure, CE: Capital Expenditure.
Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.
Source for GSDP: Directorate of Economic and Statistical Analysis, Haryana.



Fiscal Priority:

Aggregate expenditure as a ratio of GSDP in Haryana increased to 13.18 *per cent* in 2018-19 from 12.28 *per cent* 2014-15 but was still lesser as compared to GCS. Priority on Development Expenditure was higher than GCS. However, ratio of SSE to AE decreased in 2018-19 as compared to 2014-15 and was lower than the GCS average. The ratio of expenditure on education decreased in 2018-19 as compared to 2014-15 and was lower than GCS average. Expenditure on health was also lower than the GCS average.

The ratio of CE to AE has increased in 2018-19 primarily due to conversion of loan to DISCOMs into equity.

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods. Efficiency of expenditure is reflected by the ratio of capital expenditure to total expenditure (and/or

GSDP) and the proportion of revenue expenditure being made on operation and maintenance of the existing social and economic services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. Development expenditure comprised revenue and capital expenditure including loans and advances in socio-economic services. While ***Table 1.26*** presents the expenditure incurred in various sectors during the year 2018-19, ***Table 1.27*** presents the trends in development expenditure relative to the aggregate expenditure of the State during the period 2014-15 to 2018-19.

Table 1.26: Expenditure incurred in various sectors

(₹ in crore)

Sector	Total expenditure	Amount of capital expenditure	*Per cent* spent on capital expenditure
General services	28,883.52	714.55	2.47
Social services	33,547.84	3,804.65	11.34
Economic services	30,509.81*	10,787.40	35.36

(Source: Calculated on the basis of Finance Account)

*** includes ₹ 5,190 crore on UDAY Bond which have been converted into equity.**

Table 1.28 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of selected social and economic services.

Table 1.27: Development expenditure

(₹ in crore)

Component of development expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimate	Actual
Development expenditure (a to c)	**36,180 (67)**	**59,652 (75)**	**57,258 (72)**	**60,499 (69)**	**71,718**	**64,058 (69)**
a. Development revenue expenditure	32,208 (60)	40,229 (51)	46,348 (58)	46,168 (52)	55,092	48,765 (52)
b. Development capital expenditure	3,425 (6)	6,448 (8)	6,464 (8)	13,057 (15)	14,946	14,592 (16)
c. Development loans and Advances	547 (1)	12,975 (16)	4,446 (6)	1,274 (1)	1,680	701 (1)

(Source: State Finance Accounts of the respective years)

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

Development expenditure increased by 77.05 *per cent* during the period from 2014-15to 2018-19. This expenditure, which constituted 69 *per cent* of the total expenditure, increased by ₹ 3,559 crore (5.88 *per cent*) from ₹ 60,499 crore in 2017-18 to ₹ 64,058 crore in 2018-19. Development Revenue expenditure constituted 76 *per cent* of development expenditure whereas the share of capital expenditure was 23 *per cent*. The Loans and Advances decreased by ₹ 573 crore over previous year due to less loans disbursed to Power Projects as compared to previous year. Against the budget provision of ₹ 71,718 crore, the actual development expenditure was ₹ 64,058 crore, which is 89.32 *per cent* of BE.

Table 1.28: Efficiency of expenditure use in selected Social and Economic Services

Socio-economic infrastructure	2017-18			2018-19		
	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)						
General Education	0.028	71.68	-*	0.025	72.14	-*
Health and Family Welfare	0.090	46.82	0.18	0.083	44.33	0.22
Water Supply, Sanitation, Housing and Urban Development	0.278	11.10	5.47	0.373	13.65	9.04
Total (SS)	**0.124**	**50.40**	**1.61**	**0.146**	**53.41**	**2.16**
Economic Services (ES)						
Agriculture and Allied Activities	0.331	32.00	1.18	0.349	27.08	1.07
Irrigation and Flood Control	0.400	4.97	10.65	0.464	35.16	10.01
Power and Energy	0.417	0.02	-*	0.425	0.03	-*
Transport	0.380	45.68	3.04	0.388	47.00	3.01
Total (ES)	**0.394**	**15.45**	**1.87**	**0.407**	**18.21**	**1.77**
Total (SS + ES)	**0.263**	**35.58**	**1.72**	**0.280**	**38.46**	**2.00**

(Source: State Finance Accounts of the respective years)

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

The ratio of capital expenditure on Social Services with reference to the total expenditure increased from 0.124 in 2017-18 to 0.146 in 2018-19. Ratio of capital expenditure on social and economic sectors to total expenditure increased from 0.263 in 2017-18 to 0.280 in 2018-19 mainly due to more capital expenditure in water supply, sanitation, housing, urban development, irrigation and flood control.

The share of expenditure on salaries and wages under Social services increased from 50.40 *per cent* in 2017-18 to 53.41 *per cent* in 2018-19. The share of expenditure on O&M also increased from 1.61 *per cent* in 2017-18 to 2.16 *per cent* in 2018-19. The share of salaries and wages under Economic services, increased from 15.45 *per cent* in 2017-18 to 18.21 *per cent* in 2018-19. The share of O&M decreased from 1.87 *per cent* in 2017-18 to 1.77 *per cent* in 2018-19. Under Social Services and Economic Services combined, the share of salary and wages increased from 35.58 *per cent* in 2017-18 to 38.46 *per cent* in 2018-19 and the share of O&M also increased from 1.72 *per cent* in 2017-18 to two *per cent* in 2018-19.

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 2018-19 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 2019 showed that revenue realized from these projects during 2018-19 (₹ 115.26 crore) was 18 *per cent* of the capital outlay. After meeting the working and maintenance expenditure (₹ 366.99 crore) and interest charges (₹ 31.17 crore), there was loss of ₹ 282.89 crore.

1.8.2 Incomplete projects

Department-wise information pertaining to incomplete projects as on 31 March 2019 is given in ***Table 1.29***. Only those projects where the scheduled dates for completion were already over as of 31 March 2019 have been included under incomplete projects.

Table 1.29: 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 2019
Irrigation and Water Resources Department	4	31.64	-	18.17
Public Works (Buildings and Roads) Department	19	269.17	-	109.13
	23	**300.81**	**-**	**127.30**

(Source: State Finance Accounts)

The scheduled dates of completion of 23 projects of two departments were between April 2017 and March 2019, but these were incomplete as on March 2019, resulting in non-derivation of desired benefits from the investment of ₹ 127.30 crore.

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

1.8.3 Investments and returns

The Government as of 31 March 2019, had invested ₹ 30,747.91 crore in Statutory Corporations, Rural Banks, Joint Stock Companies and Co-operatives (***Table 1.30***). The average return on these investments was 0.104 *per cent* in the last five years while the Government paid an average interest rate of 8.58 *per cent* on its borrowings during 2014-19.

Table 1.30: Return on investments

Investment/return/cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget estimate	Actual
Investment at the end of the year (₹ in crore)	7,500.22	9,372.44	11,371.42	17,374.35	23,026.05	30,747.91
Return (₹ in crore)	5.80	15.89	5.89	7.53	9.00	56.60
Return (*per cent*)	0.08	0.17	0.05	0.04	0.04	0.18
Average rate of interest on Government borrowings (*per cent*)	9.33	8.64	8.00	8.10	8.78	8.81
Difference between interest rate and return (*per cent*)	9.25	8.47	7.95	8.06	8.74	8.63
Difference between interest on Government borrowings and return on investments (₹ in crore)	**693.77**	**793.85**	**904.03**	**1,400.37**		**2,653.54**

(Source: State Finance Accounts of the respective years)

Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹ 6,445.56 crore. Therefore, the Government needs to formulate a strategy for revival of the PSUs.

While the Government investments increased by 309.96 *per cent* over a period of five years from 2014-15 to 2018-19, the return from investments increased from ₹ 5.80 crore in 2014-15 only to ₹ 56.60 crore in 2018-19. The Government paid interest at an average rate of 8 to 9.33 *per cent* on its borrowings during 2014-19, whereas, the percentage of return from investments (at historical cost) ranged between 0.04 and 0.18 during the same period. The State has a policy for receiving four *per cent* of paid up share capital as dividend from profit earning Government companies. A dividend of ₹ 266.44 crore was required to be paid by 13 profit earning Government companies during 2018-19, but ₹ 2.15 crore dividend was received from only Haryana State Warehousing Corporation.

The State Government has made investment of ₹ 13,373.56 crore during 2018-19. Out of this, ₹ 13,285.25 crore were invested in the equity capital of four power companies, out of which ₹ 12,651.72 crore were invested in three[7] loss incurring companies. The total investment became ₹ 29,286.24 crore (95 *per cent* of total investment) in these four power companies.

Twelve Government Companies with an aggregate investment of ₹ 26,071.92 crore were incurring losses and their accumulated losses amounted to ₹ 30,093.48 crore as per the accounts furnished by these Companies (***Appendix 1.7***). Out of total twelve loss incurring Government companies, losses of ₹ 29,453.04 crore in three[8] power generation and distribution companies constituted 98 *per cent* of the total losses of Government Companies.

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7 UHBVN, DHBVNL and HPGCL.

8 Accumulated losses upto 2017-18: UHBVNL (₹ 15,614.12 crore), DHBVNL (₹ 13,790.39 crore) and HPGCL (₹ 48.53 crore).

The State Government invested ₹ 12,653.99 crore during 2018-19 in four[9] loss making companies. The State Government may consider reviewing the working of State PSUs which are incurring huge losses, formulate a strategic plan for their revival or closure, as the case may be.

Financial turnaround of Power Distribution Companies (DISCOMs) through UDAY

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

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

Upto the year 2018-19, out of total loans of ₹ 15,570 crore, the State Government had converted the loans of ₹ 10,380 crore (₹ 5,190 crore in 2017-18 and ₹ 5,190 crore in 2018-19) into equity resulting in substantial increase in capital expenditure as well as recovery of loans and advances. During 2018-19, the State Government paid ₹ 2,126.85 crore towards interest on bonds issued under UDAY scheme.

1.8.4 Departmentally managed Commercial Undertakings

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

As per proforma accounts, capital of ₹ 8,113.30 crore had been deployed by the Government in four departmental undertakings[10] upto the end of financial year upto which proforma accounts had been finalized.

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9 Haryana BC&EWS Kalyan Nigam Limited (₹ 2.27 crore), HPGCL (₹ 15.63 crore), UHBVNL (₹ 6,521.24 crore) and DHBVNL (₹ 6,114.85 crore)

10 (i) Food and Supply (Grain Supply Scheme): ₹ 6,908.27 crore, (ii) Transport Department (Haryana Roadways): ₹ 1,186.24 crore, (iii) Agriculture Department (Purchase and Distribution of Pesticides): ₹ 0.82 crore, (iv) Printing and Stationary (National Text Book Scheme): ₹ 17.97 crore.

Two[11] departmental undertakings in which capital of ₹ 8,094.51 crore was deployed by the State Government had accumulated losses of ₹ 780.88 crore upto financial year for which proforma accounts had been finalized.

The State Government may consider reviewing the working of departmentally managed commercial under and formulate a strategic plan for their revival.

1.8.5 Investment in Public Private Partnerships

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

Out of 14 PPP projects ***(Appendix 1.9)***, four projects were completed and 10 projects with a total estimated cost of ₹ 6,170.52 crore were under implementation as on 31 March 2019.

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 1.31*** presents the outstanding loans and advances as on 31 March 2019 and interest receipts vis-à-vis interest payments during the last three years.

Table 1.31: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of loans / interest receipts / cost of borrowings	2016-17	2017-18	2018-19	
			Budget Estimate	Actual
Opening Balance	17,494	21,036		16,090
Amount advanced during the year	4,515	1,395	1,766	756
Amount received back during the year	973	6,341	5,360	5,372
Closing Balance	**21,036**	**16,090**		**11,474**
Of which Outstanding balance for which terms and conditions have been settled	4,667	16,090		**11,474**
Net addition	3,542	(-)4,946	(-) 3,594	(-)4,616
Interest receipts	1,213	1,163	811	720
Interest receipts as percentage of outstanding loans and advances	6.30	6.27	5.34	5.22
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.20	7.29	8.72	7.35
Difference between interest payments and interest receipts (*per cent*)	0.90	1.02	3.38	2.13

(Source: State Finance Accounts of the respective years)

Outstanding loans and advances as on 31 March 2019 declined by 28.69 *per cent* due to conversion of DISCOM loans amounting to ₹ 5,190 crore into equity during the year. Loans amounting to ₹ 2,303.90 crore were outstanding at the beginning of the year 2018-19 against co-operative sugar mills. Further, loans totaling ₹ 343.96 crore were given to these sugar mills.

[11] Haryana Roadways: ₹ 517.04 crore and Food and Supply (Grain Supply Scheme): ₹ 263.84 crore.

New loans of ₹ 52.84 crore were given to power projects for transmission and distribution services during the year 2018-19. Interest payment of ₹ 2,126.85 crore during the year 2018-19 has been made against bonds issued under UDAY scheme in 2015-16 and 2016-17.

1.8.7 Cash Balances and Investment of Cash Balances

Comparative figures of cash balances and investment of cash balance for the years 2017-18 and 2018-19 are given in ***Table 1.32***.

Table 1.32: Detail of cash balances and investment of cash balances

(₹ in crore)

	Opening balance 01April 2018	Closing Balance 31 March 2019
(a) General Cash Balance		
Deposit with Reserve Bank	(-)490.11	(-) 795.10
Remittances in transit local	0.54	0.54
Total	**(-)489.57**	**(-) 794.56**
Investment held in cash Balance Investment Account	2,084.53	721.57
Total (a)	**1,594.96**	**(-) 72.99**
(b) Other Cash Balances and Investment		
Cash with departmental officers viz. public works department officers, Forest department officers, District collectors	2.81	3.79
Permanent advances for contingent expenditure with departmental officers	0.12	0.12
Investment of earmarked funds	2,819.57	3,054.63
Total (b)	**2,822.50**	**3,058.54**
Grand Total (a)+(b)	**4,417.46**	**2,985.55**

(Source: State Finance Accounts of the respective years)

The closing Cash balances (CB) at the current year (₹ 2,985.55 crore) decreased by ₹ 1,431.91 crore over the previous year (₹ 4,417.46 crore).

The Cash Balance included investment of ₹ 3,054.63 crore from earmarked funds. The said investment consisting of Sinking Fund Investment Account (₹ 1,924.04 crore) and Guarantee Redemption Fund Investment Account (₹ 1,128.28 crore) was invested by the RBI. The Government was able to maintain a minimum cash balance of ₹ 1.14 crore for 361 days during 2018-19. The Government had maintained the minimum balance by taking ordinary ways and means advance (WMA) for four days. The State had to pay ₹ 0.29 crore as interest on WMA during the year 2018-19.

During 2018-19, the State had an opening general cash balance of ₹ 1,594.96 crore at the beginning of the year and Government borrowed ₹ 21,265 crore from the market for meeting its obligations. The general cash balance at the close of the year was ₹ (-) 72.99 crore. The closing Cash balance (₹ 2,985.55 crore) for the year 2018-19 was not even equal to the earmarked reserve funds of ₹ 6,315.60 crore which means that reserve funds to the extent of ₹ 3,330.05 crore (₹ 6,315.60 crore less ₹ 2,985.55 crore) were used for other than intended purpose.

1.8.8 Outstanding balances under the head 'cheques and bills'

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

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.5 (Part A and B)*** give an abstract of such liabilities and assets as on 31 March 2019, compared with the corresponding position of previous year. While the liabilities mainly consist of internal borrowings, loans and advances from GoI, receipts in the Public Account and Reserve Funds, the assets mainly comprise the capital outlay, loans and advances given by the Government and cash balances.

1.9.2 Fiscal Liabilities

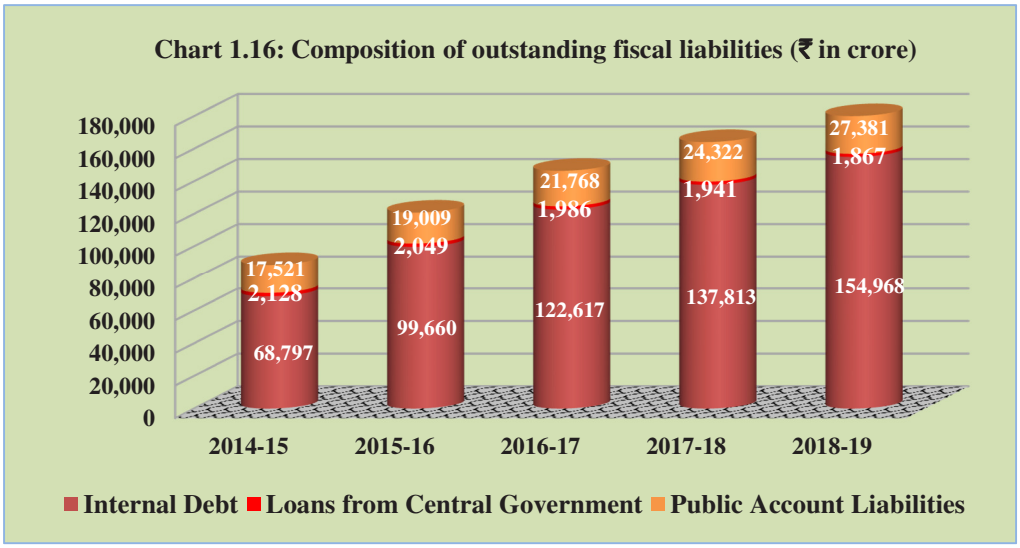
The outstanding fiscal liabilities of the State are presented in ***Appendix 1.5 Part B***. The compositions of fiscal liabilities during 2014-19 are presented in ***Table 1.33*** and ***Chart 1.16.***

Table 1.33: Trends in fiscal liabilities from 2014-15 to 2018-19

(₹ in crore)

Components of fiscal liability	2014-15	2015-16	2016-17	2017-18	2018-19
Internal debt	68,797	99,660	1,22,617	1,37,813	1,54,968
Loans from Central Government	2,128	2,049	1,986	1,941	1,867
Public Account Liabilities	17,521	19,009	21,768	24,322	27,381
Total	**88,446**	**1,20,718**	**1,46,371**	**1,64,076**	**1,84,216**
Growth rate	15.97	36.49	21.25	12.10	12.27
Interest payment	6,928	8,284	10,542	11,961	13,551
Percentage of revenue receipts	216.78	253.84	278.82	261.71	279.60
Buoyancy with revenue receipt growth	2.18	2.20	2.05	0.62	2.41
Ratio of fiscal liabilities to GSDP	20.23	24.38	26.31	26.21	26.05

(Source: State Finance Accounts of the respective years)



(Source: State Finance Accounts of the respective years)

The overall fiscal liabilities of the State increased from ₹ 88,446 crore in 2014-15 to ₹ 1,84,216 crore in 2018-19 registering an increase of 108.28 *per cent* mainly due to increase in internal debt (₹ 86,171 crore) and public account liabilities (₹ 9,860 crore). The ratio of fiscal liabilities to GSDP showed increasing trend and increased from 20.23 *per cent* in 2014-15 to 26.05 *per cent* in 2018-19. These liabilities were 2.80 times the revenue receipts and 3.64 times the State's own resources as at the end of 2018-19. Payment of interest on the fiscal liabilities was ₹ 13,551 crore (7.36 *per cent* of fiscal liabilities) during the year 2018-19. It is significant to note that fiscal liabilities at ₹ 1,84,216 crore were higher than the limit of ₹ 1,61,014 crore projected in the MTFPS for the year 2018-19.

The fiscal liabilities to GSDP ratio at 26.05 *per cent* after including debt taken over under UDAY scheme was higher against the normative assessment of 20.92 *per cent* under FFC.

1.9.3 Reserve fund

There were nine Reserve Funds (four interest bearing and five non-interest bearing) earmarked for specific purposes. Out of five non-interest bearing Reserve Funds, two Funds namely "Fund for development Schemes" and "Fund for Village Reconstructions for Harijan Uplift" are in-operative for the last four years.

At the beginning of 2018-19, total Reserve Fund was ₹ 5,527.08 crore. During 2018-19, there was addition of ₹ 944.98 crore and disbursement of ₹ 156.46 crore leading to a closing balance of ₹ 6,315.60 crore.

1.9.3.1 State Disaster Response Fund

As per guidelines of the fund, the Centre and the States are required to contribute to the fund in proportion of 75:25. However, on the recommendations of 14th Finance Commission, the GoI has decided to share the State Disaster Response

Fund (SDRF) contribution between Centre and States in the ratio of 90:10 with effect from 1 April 2018 for two years i.e. during 2018-19 and 2019-20.

The SDRF, being one of the major reserve funds, had an opening balance of ₹ 2,155.09 crore. During the year 2018-19, the GoI released ₹ 320.40 crore and State Government was required to contribute ₹ 35.60 crore as State share (in the ratio of 90:10). The State Government during the year, transferred an amount of ₹ 557.03 crore which included contribution of ₹ 356 crore, unpaid balance of ₹ 31.43 crore with the departmental authorities and interest ₹ 169.60 crore on un-invested balance in the Fund. Against the due interest of ₹ 179.52 crore, the State Government has allowed interest of ₹ 169.60 crore during the year on un-invested balance in the fund, i.e. lesser by ₹ 9.92 crore. Expenditure of ₹ 96 crore was incurred from the fund during the year 2018-19 and closing balance was ₹ 2,616.12 crore at the end of 2018-19.

As per Section 18 of GoI guidelines on constitution and administration of the 'State Disaster Response Fund', the State Executive Committee will take decision regarding investment of the SDRF. However, no amount was invested which was in violation of GoI guidelines despite the fact that amount was contributed to the fund in the ratio of 90:10 by GoI and State Government.

1.9.3.2 Mines and Minerals Development, Restoration and Rehabilitation Fund

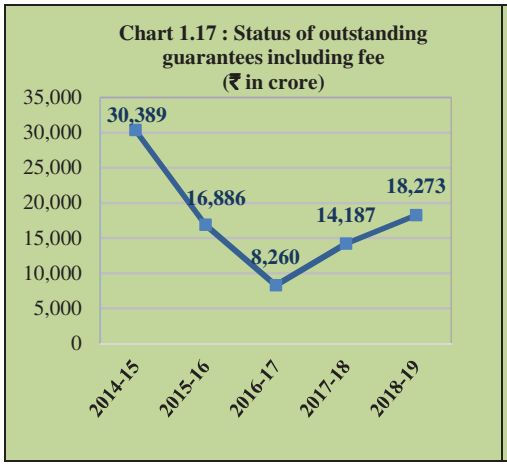
The Fund was established vide Haryana Government notification dated 10th July 2015 for environmentally sustainable growth of the Mining sector, protection, preservation, rehabilitation and restoration of the mining sites in the State and to undertake other related works in the overall interest of protection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

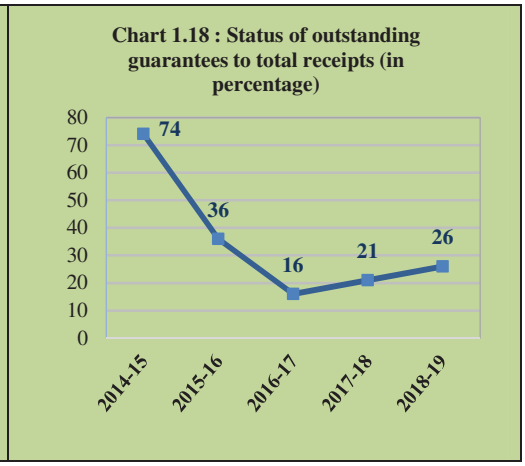
The fund had an opening balance of ₹ 110.66 crore as on 1st April 2018. During the year, State Government received an amount of ₹ 500.60 crore from contractors towards Dead Rent/Royalty/Contract money and ₹ 46.72 crore on account of 'other charges' from the concession holders. State Government has to contribute five *per cent* of the amount received from contractors in a financial year. Against the requisite transfer of ₹ 71.75 crore i.e. ₹ 25.03 crore (five *per cent* of ₹ 500.60 crore) and ₹ 46.72 crore 'other charges', the State Government transferred ₹ 56.48 crore to the fund during the year 2018-19. Besides ₹ 3.39 crore was also credited towards interest to the fund. No expenditure was incurred from the fund towards development restoration and rehabilitation of the mining sites since its inception i.e. July 2015 to March 2019. The balance in the fund was ₹ 170.52 crore at the close of the year 2018-19. No investment was made by State Government during the year.

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. The State Government has not passed a law under Article 293 of the Constitution for laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State.

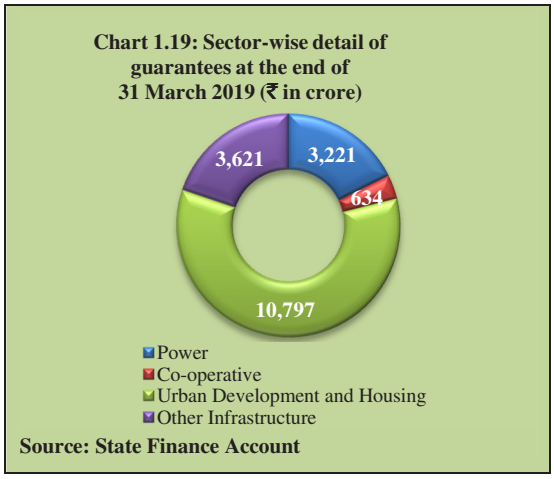
As per Statement 9 of the Finance Accounts the outstanding guarantees and status of outstanding guarantees to total receipts for the last five years are given in ***Chart 1.17*** *and* ***1.18***.





(Source: State Finance Accounts of the respective years)

No amount was paid by the Government towards guarantees during 2018-19. The outstanding amount of ₹ 18,273 crore of guarantees including guarantee fee, as on 31 March 2019, was in respect of Power (₹ 3,221 crore), Co-operative Banks and Societies (₹ 634 crore) and Corporations, Boards and Government Companies (₹ 14,418 crore).



The outstanding guarantees at the close of 2018-19 accounted for 26 *per cent* of total receipts of the State which was much higher than that of other States like Uttarakhand (1.6 *per cent*) and Maharashtra (six *per cent*). Audit is of the opinion that the State may consider fixing a limit as required under FRBM Act.

1.10 Debt Management

Table 1.34 gives a time series analysis of internal debt profile of the State Government for the last five years.

Table 1.34: Internal Debt profile of State Government

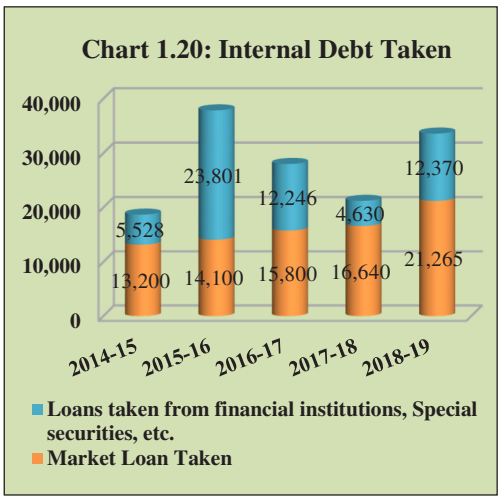
(₹ in crore)

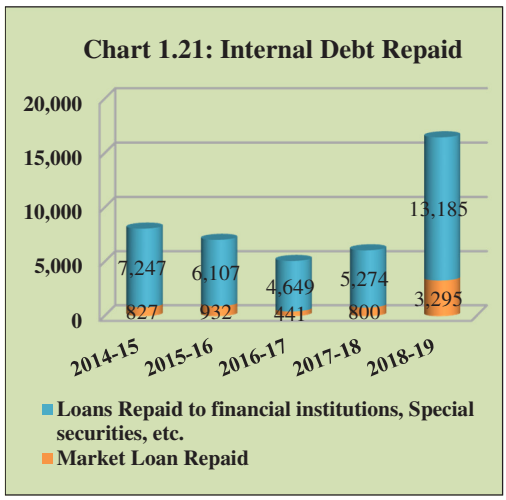
Year	Opening Balance	Debt Receipts	Repayment during the year	Closing Balance	Increase/ Decrease	Percentage of increase over previous year	Interest Paid on Internal debt
2014-15	58,143.15	18,727.99	8,073.67	68,797.47	10,654.32	18.32	5,887.22
2015-16	68,797.47	37,901.20	7,038.54	99,660.13	30,862.66	44.86	6,465.94
2016-17	99,660.13	28,046.26	5,089.52	1,22,616.87	22,956.74	23.04	9,139.51
2017-18	1,22,616.87	21,348.75	6,153.25	1,37,812.37	15,195.50	12.39	10,577.71
2018-19	1,37,812.37	34,140.14[12]	16,984.71[13]	1,54,967.80	17,155.43	12.45	11,987.56

(Source: State Finance Accounts of respective years)

(Receipts and Repayments include Internal Debt + Ways and Means Advances for the respective years.)

Market borrowings form a major portion of the internal debt of the State Government, with interest rates ranging from 7.80 and 9.89 *per cent*. In 2018-19, the State Government borrowed fresh market loans of ₹ 21,265 crore (out of total internal debt receipts of ₹ 33,635 crore). Market loans repaid was ₹ 3,295 crore (out of total internal debt re-payments of ₹ 16,480 crore). The outstanding market borrowings as of 31 March 2019 were ₹ 1,14,990 crore out of total internal debt of ₹ 1,54,968 crore. The net increase of market borrowings during the year was 18.52 *per cent* (₹ 17,970 crore).





Source: Finance Accounts

Internal debt of the State Government increased by ₹ 96,825 crore (167 *per cent*) from ₹ 58,143 crore in 2014-15 to ₹ 1,54,968 crore in 2018-19. An interest of ₹ 11,988 crore was paid on internal debt during 2018-19.

Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various parameters that determine the debt sustainability of the State and indicate ability of the State to service its debt obligation in future. This section assesses the sustainability of the debt of the Government in terms of rate of growth of outstanding debt; ratio of interest payment and revenue receipt, debt repayment and debt receipt; net debt available to the State. ***Table 1.35*** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2014-15.

12 Internal debt ₹ 33,635.11 crore + Ways and Means Advance ₹ 505.03 crore

13 Internal debt ₹ 16,479.68 crore + Ways and Means Advance ₹ 505.03 crore

Table 1.35: Debt sustainability

(₹ in crore)

Debt Sustainability	2014-15	2015-16	2016-17	2017-18	2018-19
Outstanding Public Debt	70,925.30	1,01,709.05	1,24,602.73	1,39,753.64	1,56,834.74
Rate of increase of Outstanding Public Debt	17.63	43.40	22.51	12.16	12.22
GSDP	4,37,145	4,95,249	5,56,325	6,26,054	7,07,126
Rate of Growth of GSDP	9.49	13.29	12.33	12.53	12.95
Debt as *per cent* of GSDP	16.22	20.54	22.40	22.32	22.18
Average interest rate on Outstanding Debt (Interest paid/OB of Public Debt + CB of Public Debt/2)	9.14	7.61	8.17	8.08	8.16
Percentage of Interest to Revenue Receipt	14.70	13.81	17.61	17.04	18.37
Percentage of Debt Payment to Debt Receipt	43.62	18.99	18.73	29.50	50.15
Net Debt available to the State#	4,633	24,217	13,647	4,469	4,981
Net debt available as per cent of debt receipts	24.57	63.73	48.45	20.80	14.54

(Source: State Finance Accounts of the respective years)

Net Debt available to the State is public debt receipts minus public debt repayment and interest payment on public debt

Public Debt of the State Government increased from ₹ 70,925 crore in 2014-15 to ₹ 1,56,835 crore in 2018-19 registering an increase of 121.13 *per cent* during the period 2014-19. The annual rate of increase ranged between 12.16 *per cent* and 43.40 *per cent* over the period 2014-15 to 2018-19. Public Debt increased at the rate of 12.22 *per cent* in 2018-19 as compared to 12.16 *per cent* in the previous year.

An analysis on debt sustainability was carried out based on a study by E.D Domar [Domar, 1944]. The Domar model states that the necessary premise for ensuring stability of public indebtedness is that the interest rates for government loans should not exceed the growth rate of GDP.

The dynamics of public debt depending on the interest rate, growth rate of GDP and the primary budget balance are as follows:

g-r (g - real economic growth rate; r- real interest rate)	s<0 (primary deficit)	s> 0) (primary surplus)
g-r> 0 (strong economic growth)	Public debt as percentage of GSDP should converge to a stable level greater than zero.	Public debt as percentage of GSDP should converge to a stable level less than zero leading to public savings.
g-r< 0 (slow economic growth)	Public debt as percentage of GSDP should increase indefinitely without converging to a stable level.	Undefined situation.

The results of applying the analysis to Haryana is shown in the table below:

Year	Real Growth Rate (g)	Real Interest Rate (r)	g-r	Primary Deficit/Surplus (₹ in crore)	Remarks
2014-15	6.63	3.66	2.97	-5,658	g-r>0 and s<0: public debt will converge to a stable level greater than zero.
2015-16	11.51	2.11	9.40	-23,195	
2016-17	9.07	5.13	3.94	-15,743	
2017-18	7.89	4.99	2.90	-7,153	
2018-19	8.19	3.52	4.67	-8,361	
Real growth rate calculated for Real GDP Real interest rate is the nominal interest rate adjusted for inflation.					

Further, Debt to GSDP ratio stood at 26.05 *per cent* and the Fiscal Deficit to GSDP ratio at 3.10 *per cent* in 2018-19. The corresponding Fourteenth Finance Commission (FFC) Fiscal target of Debt limit was 20.92, and Fiscal Deficit ceiling was 3.25 *per cent* of GSDP. The capital expenditure of the State has hovered between 7 and 16 *per cent* during 2014-19.

In each of the five years (2014-15 to 2018-19) the State had primary deficit and the Domar gap (g-r) is positive during the period. Therefore, as per Domar model, the public debt will converge to a stable level greater than zero. However, other factors such as public account liabilities and *force majeure* events like current Corona virus crisis & its effect on GSDP and/or any other un-inventoried losses of revenue also have to be reckoned in assessing the debt sustainability/stability of the State. As these cannot be anticipated or determined statistically, they have not been factored in the analysis.

The detail of utilisation of borrowed funds for repayment of earlier borrowings, capital expenditure and revenue expenditure during the period in 2014-19 is given below:

Table 1.36: Utilisation of borrowed funds

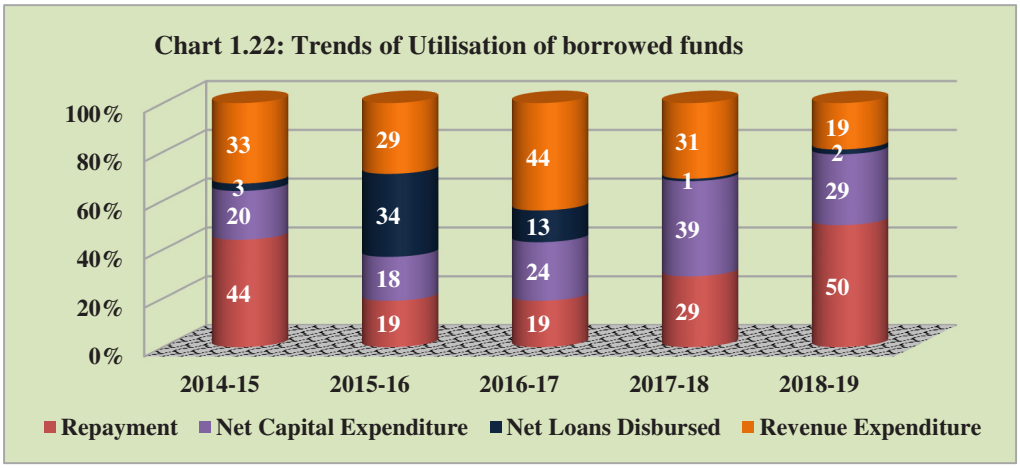
(₹ in crore)

Year	Total Borrowings	Repayment of earlier borrowing (Principal) (Percentage)	Net Capital expenditure*# (Percentage)	Net loans and advances disbursed (Percentage)	Portion of Revenue expenditure met out of total borrowings (Percentage)
2014-15	18,858.75	8,227.41 (44)	3,696.79 (20)	570.05 (3)	6,364.50 (33)
2015-16	37,998.43	7,214.68 (19)	6,878.35 (18)	12,922.01 (34)	10,983.39 (29)
2016-17	28,169.52	5,275.84 (19)	6,836.83 (24)	3,541.68 (13)	12,515.17 (44)
2017-18	21,489.76	6,338.85 (29)	8,308.03 (39)	243.96 (1)	6,598.92 (31)
2018-19	34,264.97	17,183.87 (50)	10,067.59 (29)	573.74 (2)	6,439.77 (19)
Total	**140,781.43**	**44,240.65 (31)**	**35,787.59 (25)**	**17,851.44 (13)**	**42,901.75 (31)**

(Source: State Finance Accounts of the respective years)
Figures in parenthesis indicate percentage to the total borrowings.
**Net Capital Expenditure = Total Capital Expenditure – Misc. Capital Receipts*
#The Net Capital Expenditure excludes loans of ₹ 5,190 crore which were converted into equity

The Revenue Receipts of the State Government were not sufficient for meeting the Revenue Expenditure. Hence, the Government remained dependent upon borrowings for meeting Revenue Expenditure. During 2018-19, revenue expenditure of ₹ 6,440 crore was met from borrowed funds which constitutes 19 *per cent* of borrowed funds.

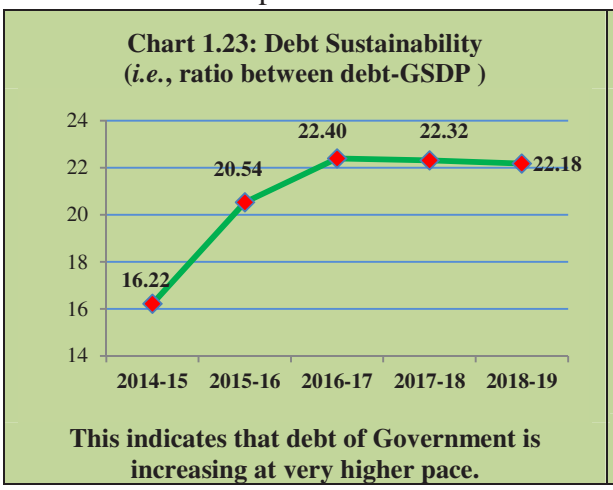
Trend of utilization of borrowed funds during the period 2014-19 is depicted in ***Chart 1.22***.

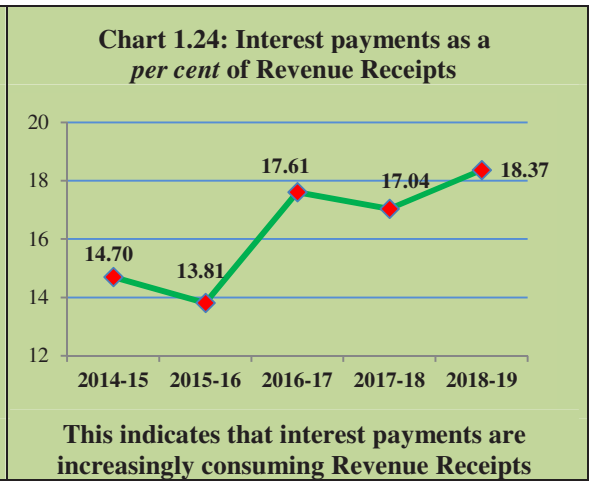


(Source: State Finance Accounts of the respective years)

The ratio of public debt to GSDP increased during 2014-15, 2015-16 and 2016-17 and gradually decreased during 2017-19 as shown in ***Chart 1.23***.

Interest payment as a percentage of revenue receipt increased from 14.70 *per cent* in 2014-15 to 18.37 *per cent* in 2018-19 (***Chart 1.24)*** which shows that the interest payment on public debt was increasing resulting in less availability of funds for development.

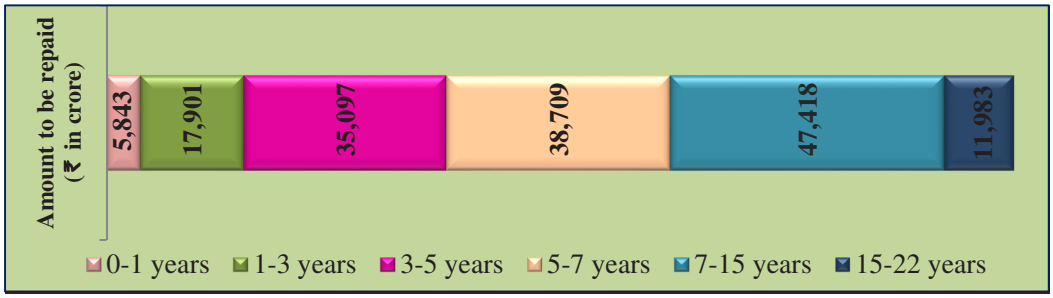




Debt repayment schedule

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

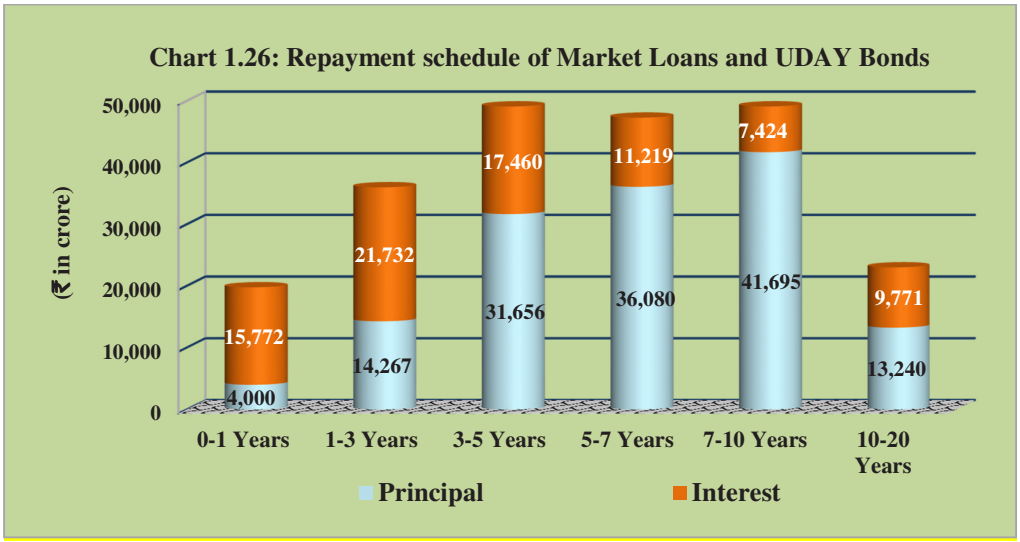
Chart 1.25: Debt Maturity profile



Source: Finance Accounts

As of March 2019, total outstanding debt was ₹ 1,56,950.31[14] crore. The maturity profile of outstanding stock of public debt as on 31 March 2019 showed that 62 *per cent* (₹ 97,549 crore) of the total outstanding debt was in the maturity bucket of up to seven years and the balance of ₹ 59,401 crore (38 *per cent*) from seventh year onwards as depicted in ***Chart 1.25***.

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



Note: **The maturity profile has been evolved for outstanding market loans and UDAY Bonds as on 31 March 2019 and interest has been calculated upto the financial year in which the loans are going to retire.**

The State will have to repay ₹ 18,267 crore of market loans and UDAY bonds and pay interest of ₹ 37,504 crore in next three financial years i.e. upto 2021-22. In next two years upto 2023-24, ₹ 31,656 crore principal and interest of ₹ 17,460 crore will be payable. Annual outgo in shape of loan repayment and interest will be approximately ₹ 20,997 crore during next five years upto 2023-24.

In the period 2024-25 to 2028-29, loans of ₹ 77,775 crore and interest of ₹ 18,643 crore will be payable. As such the State will have to repay approximately ₹ 19,283 crore annually during the period 2024-25 to 2028-29.

Revenue Receipts and Revenue Expenditure have grown at an annual average rate of 12.30 *per cent* and 11.42 *per cent* respectively in the past five years. Applying these growth rates, and assuming that RR and RE will continue to grow at these rates, the Revenue Deficit of the State will increase upto ₹ 14,814 crore in 2023-24 and ₹ 17,331 crore by the year 2028-29.

Thus, the State will have to raise more loans for discharging debt liability of market loans as well as UDAY bonds and for filling the increased resource gap.

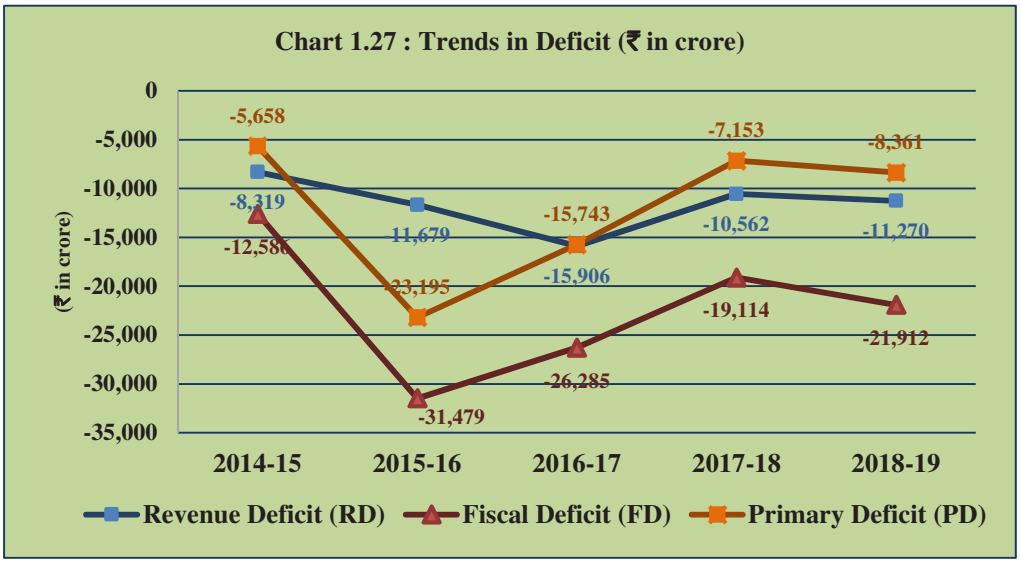
[14] There is a difference of ₹ 115.57 crore between maturity profile and balances which was under reconciliation.

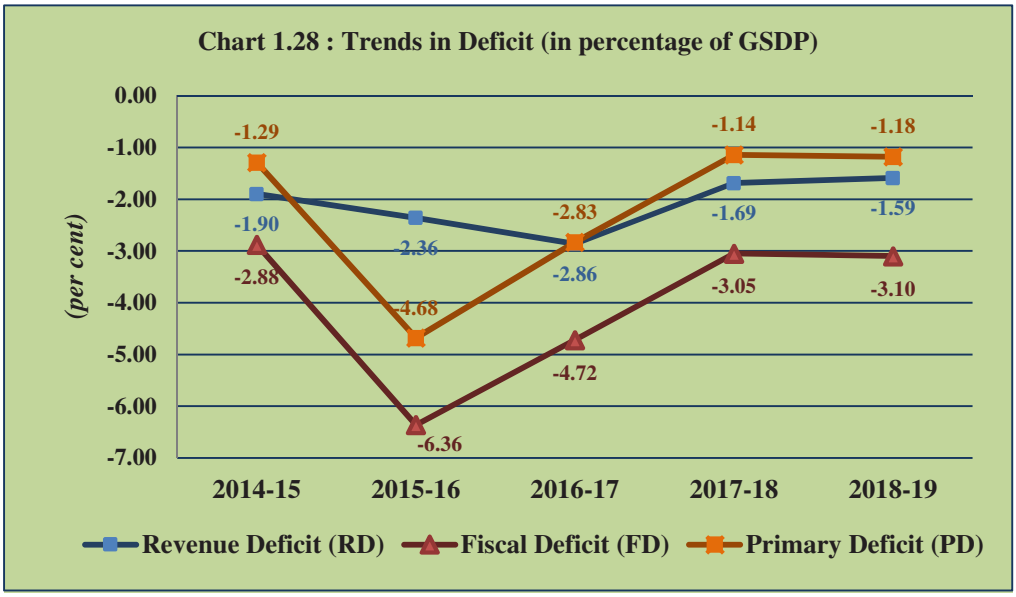
1.11 Fiscal Imbalances

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 2018-19.

1.11.1 Trends of deficits

Chart 1.27 and ***Chart 1.28*** presents the trends in deficit indicators over the period 2014-19.





(Source: State Finance Accounts of the respective years)

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

deficit which was ₹ 10,562 crore during 2017-18 increased to ₹ 11,270 crore. The revenue deficit of ₹ 11,270 crore during 2018-19 was higher than the budget projections of ₹ 8,254 crore and was 17 *per cent* of revenue receipts.

The revenue deficit at ₹ 11,270 crore indicates that revenue receipts of the State Government were not sufficient for meeting the revenue expenditure and borrowed funds were used for meeting current consumption instead of capital creation.

- **Fiscal Deficit** which was ₹ 19,114 crore in 2017-18 increased to ₹ 21,912 crore during 2018-19. Fiscal deficit was 3.10 *per cent* of GSDP against the target of 2.82 *per cent* set out in MTFPS ***(Appendix 1.6)***.

- **Primary Deficit** which was ₹ 5,658 crore in 2014-15 increased upto ₹ 23,195 crore in 2015-16 and declined to ₹ 15,743 crore in 2016-17 (having effect of issuance of bonds of ₹ 17,300 crore in 2015-16 and ₹ 8,650 crore in 2016-17 for taking over power loans under UDAY) decreased to ₹ 7,153 crore during 2017-18 but increased to ₹ 8,361 crore in 2018-19. Existence of primary deficit indicates that the State would need to borrow money even for making interest payments on its borrowed funds.

- **Primary Revenue Balance** denotes the gap between Revenue Receipts of the State and its non-interest Revenue Expenditure. It indicates the extent to which Revenue receipts of the State were able to meet the interest charges. In 2018-19, the State registered a Primary Revenue Surplus of ₹ 2,281 crore.

Impact on Revenue and Fiscal Deficit

Audit observed that the Revenue and Fiscal Deficit was understated by ₹ 207.91 crore and ₹ 3,537.96 crore, respectively on account of short-contribution to new pension scheme, short contribution/short adjustment of interest on Mines and Mineral Development Restoration and Rehabilitation Fund, non-transfer of guarantee fee receipts to public account, short adjustment of interest on balances in SDRF and Utilisation of earmarked funds for expenditure as shown in ***Table 1.37***.

Table 1.37: Effective Revenue and Fiscal Deficit

(₹ in crore)

Particulars	Impact on Revenue Deficit (Understated)	Impact on Fiscal Deficit (Understated)	Ratio before taking the net impact (in *per cent*)		Ratio after taking the net impact (in *per cent*)	
			RD/GSDP	FD/GSDP	RD/GSDP	FD/GSDP
Short contribution to New Pension Scheme	31.58	31.58	1.59	3.10	1.62	3.60
Short contribution to Mines and Mineral Development Restoration and Rehabilitation Fund	15.27	15.27				
Short adjustment of interest on balances in Mines and Mineral Development Restoration and Rehabilitation Fund	3.25	3.25				
Non-transfer of guarantee fee receipts to public account	147.89	147.89				
Short adjustment of interest on balances in State Disaster Response Fund	9.92	9.92				
Utilisation of earmarked funds for expenditure	0	3,330.05				
Total	**207.91**	**3,537.96**				

Source: Finance Accounts

Above impacted the Revenue and Fiscal Deficit of the State Government. The Revenue Deficit to GSDP ratio has been understated by 0.03 percentage points while the Fiscal Deficit by 0.50 percentage point.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in ***Table 1.38***. Receipts and disbursements under the components of financing the fiscal deficit during 2018-19 are given in ***Table 1.39***.

Table 1.38: Components of fiscal deficit and its financing pattern

(₹ in crore)

	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Components of fiscal deficit		(-) 12,586	(-) 31,479	(-)26,285	(-)19,114	(-) 21,912
1	Revenue deficit(-)/surplus (+)	(-) 8,319	(-) 11,679	(-)15,906	(-)10,562	(-) 11,270
2	Net Capital Expenditure	(-) 3,697	(-) 6,878	(-)6,837	(-)13,498	(-) 15,258
3	Net loans and advances	(-) 570	(-) 12,922	(-)3,542	4,946	4,616
Financing pattern of fiscal deficit						
1	Market Borrowing	12,372.99	13,168.29	15,358.98	15,839.49	17970.00
2	Loans from GoI	(-) 22.98	(-) 78.91	(-)63.06	(-)44.59	(-)74.33
3	Special securities issued to National Small Savings Fund	707.45	1,012.11	(-)947.05	(-)954.14	(-) 980.58
4	Loans from financial institutions	(-)2,426.12	16,682.26	8,544.81	310.15	165.99
5	Small Savings, Provident Funds,etc.	1,041.05	1,048.64	1,114.88	1,226.32	1,167.71
6	Reserve Fund	38.97	70.72	1,646.31	673.72	553.47
7	Deposits and advances	471.42	369.27	(-)2.12	653.55	1,337.50
8	Suspense and Miscellaneous	1,145.54	(-) 1,583.19	1,734.84	518.78	1,296.28
9	Remittances	(-) 13.89	(-) 19.15	57.66	(-)25.09	170.72
10	**Overall surplus (-) deficit (+)**	**13,314.43**	**30,670.04**	**27,445.25**	**18,198.19**	**21,606.76**
11	Increase (-) decrease (+) in cash balance*	(-) 728.38	(+) 809.47	(-)1,160.13	916.30	304.99
12	**Gross Fiscal Deficit**	**12,586.05**	**31,479.51**	**26,285.12**	**19,114.49**	**21,911.75**

(Source: State Finance Accounts of the respective years)

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

Table 1.39: Receipts and Disbursements under components financing the fiscal deficit

(₹ in crore)

	Particulars	Receipt	Disbursement	Net
1	Market Borrowing	21,265.00	3,295.00	17,970.00
2	Loans from GoI	124.83	199.16	-74.33
3	Special securities issued to National Small Savings Fund	-	980.58	-980.58
4	Loans from financial institutions	12,370.10	12,204.11	165.99
5	Small Savings, Provident Funds, etc.	3,512.08	2,344.37	1,167.71
6	Deposits and advances	26,504.69	25,167.19	1,337.50
7	Reserve Funds	944.98	391.51	553.47
8	Suspense and Miscellaneous	80,205.71	78,909.43	1,296.28
9	Remittances	8,911.01	8,740.29	170.72
10	**Overall surplus (-) deficit (+)**	**1,53,838.40**	**1,32,231.64**	**21,606.76**
11	Increase (-) decrease (+) in cash balance	Cr.489.57	Cr.794.56	304.99
12	**Gross Fiscal Deficit**	**1,53,348.83**	**1,31,437.08**	**21,911.75**

(Source: State Finance Accounts)

The fiscal deficit in 2018-19 was largely managed by market borrowings (82 *per cent*), State provident fund (five *per cent*) and balance from other sources.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the components of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The bifurcation of the primary deficit (***Table 1.40***) 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 1.40: Primary deficit/surplus–bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Revenue Receipts	Primary revenue expenditure	Capital expenditure	Loans and advances	Primary expenditure	Primary revenue deficit (-) /surplus (+)	Primary deficit(-)/ surplus (+)
1	2	3	4	5	6	7= (4+5+6)	8=(3-4)	9=(2-7)
2014-15	41,091	40,799	42,190	3,716 (7.95)	843	46,749	(-) 1,391	(-) 5,658
2015-16	47,915	47,557	50,952	6,908 (9.71)	13,250	71,110	(-) 3,395	(-) 23,195
2016-17	53,496	52,497	57,861	6,863 (9.91)	4,515	69,239	(-) 5,364	(-) 15,743
2017-18	69,076	62,695	61,296	13,538 (17.76)	1,395	76,229	1,399	(-)7,153
2018-19	71,306	65,885	63,604	15,307 (19.21)	756	79,667	2,281	(-)8,361

(Source: State Finance Accounts of the respective years)

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

- Revenue Receipts of the State increased by 61.49 *per cent* from 2014-15 to 2018-19. During 2018-19, Revenue receipts were sufficient to meet the primary revenue expenditure.
- The primary revenue deficit increased from ₹ 1,391 crore in 2014-15 to ₹ 5,364 crore in 2016-17 and converted in revenue surplus in 2017-18 and 2018-19. During 2018-19, there was primary revenue surplus of ₹ 2,281 crore.
- Primary deficit which was ₹ 5,658 crore in 2014-15 increased upto ₹ 23,195 crore in 2015-16 and after that decreased to ₹ 7,153 crore in 2017-18. However, primary deficit increased from 7,153 crore in 2017-18 to ₹ 8,361 crore in 2018-19.

Table 1.41 Components of Fiscal Deficit

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue deficit(-)/ surplus (+)	(-) 8,319 (66)	(-) 11,679 (37)	(-)15,906 (61)	(-)10,562 (55)	(-) 11,270 (51)
Net Capital Expenditure	(-) 3,697 (29)	(-) 6,878 (22)	(-)6,837 (26)	(-)13,498 (71)	(-) 15,258 (70)
Net loans and advances	(-) 570 (5)	(-) 12,922 (41)	(-)3,542 (13)	(+) 4,946	(+) 4,616
Fiscal Deficit	(-) 12,586	(-) 31,479	(-)26,285	(-)19,114	(-) 21,912

Figures in parentheses indicate percentage to Fiscal Deficit

The Fiscal Deficit increased from ₹ 19,114 crore in 2017-18 to ₹ 21,912 crore in 2018-19. The contribution of Revenue Deficit in the Fiscal Deficit was 51 *per cent* in 2018-19. Net capital expenditure and net loans and advances collectively contributed 49 *per cent* to the Fiscal Deficit. A higher proportion of Revenue Deficit in Fiscal Deficit indicates that a large proportion of current expenditure is being met from borrowed funds.

The fiscal deficit during the current year was 3.10 *per cent* of GSDP.

1.12 Conclusions

The State passed FRBM Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of Revenue Deficit. However, the FRBM Act has not been amended as per the recommendations of 14th Finance Commission. The State continued to be a revenue deficit State. The revenue deficit was 17 *per cent* of revenue receipts during 2017-18 and 2018-19 as compare to 30 *per cent* of revenue receipts during 2016-17.

The primary deficit of the State increased from 1.14 *per cent* of GSDP in 2017-18 to 1.18 *per cent* in the current year.

Receipts of ₹ 3,766.64 crore collected under Haryana Rural Development fund were not credited to Consolidated Fund of the State during 2011-18. Similarly, Government departments transferred cess collected under the Building and Other Construction Worker's Welfare Cess Act, 1996 to the Haryana Building and Other Construction Workers Welfare Board without routing these through the Consolidated Fund of the State. As on 31 March 2018, the Board had funds of ₹ 2744.34 crore.

Revenue expenditure during the year constituted 83 *per cent* of the total expenditure. Total expenditure on four components i.e. salary and wages, pension liabilities, interest payments and subsidies constituted 65 *per cent* of the revenue expenditure during 2018-19. Moreover, 87 *per cent* (₹ 7,415 crore) of total subsidies (₹ 8,549 crore) were only for the Energy Sector.

Capital expenditure of ₹ 15,307 crore (16.42 *per cent* of TE) during 2018-19 included conversion of power sector loans amounting to ₹ 5,190 crore under UDAY scheme into equity. The accumulated losses upto 2017-18 of three DISCOMs were ₹ 29,453 crore.

The revenue deficit increased from ₹ 10,562 crore in 2017-18 to ₹ 11,270 crore in 2018-19. The trends in other fiscal parameters, i.e. fiscal and primary deficit which stood at ₹ 19,114 crore and ₹ 7,153 crore in 2017-18, increased to ₹ 21,912 crore (15 *per cent*) and ₹ 8,361 crore (17 *per cent*) respectively in 2018-19.

Overall fiscal liabilities of the State were ₹ 1,84,216 crore as on 31 March 2019. Fiscal liabilities were 26.05 *per cent* of GSDP as compared to 26.20 *per cent* of GSDP as on 31 March 2018. Fiscal liabilities as on 31 March 2019 were 2.80 times of revenue receipts as compared to 2.62 times on 31 March 2018.

Cash balance of ₹ 2,985.55 crore at the close of 2018-19 was lesser than the earmarked reserve funds of ₹ 6,315.60 crore which indicates that reserve funds to the extent of ₹ 3,330.05 crore were used for other than intended purposes.

The State Government had not invested funds of ₹ 2,787 crore available under SDRF and Restoration and rehabilitation of mines and minerals. ₹ 2,744 crore under Building and other construction workers welfare cess fund were lying unutilized as on 31 March 2018.

Internal debt of the Government increased to ₹ 1,54,968 crore (12.45 *per cent*) during 2018-19 from ₹ 1,37,812 crore in 2017-18. An interest of ₹ 11,988 crore was paid on internal debt during 2018-19. The resource gap remained negative during the year 2018-19 and the primary expenditure was met partially from the borrowed funds.

CHAPTER–II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

Chapter II

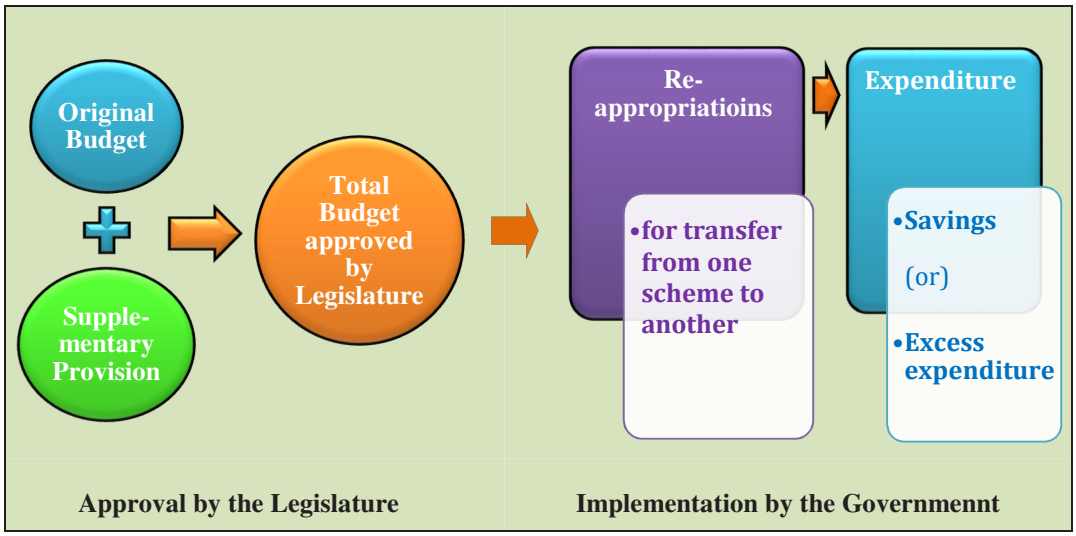
Financial Management and Budgetary Control

2.1 Introduction

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

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

Chart 2.1: Flow chart of budget implementation



Source: Budget Manual and Appropriation Accounts

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

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

2.2 Summary of Appropriation Accounts

The total provision for expenditure in 2018-19 was ₹ 1,41,732.90 crore. The actual gross expenditure during the year was ₹ 1,21,362.76 crore. This resulted in savings[1] of ₹ 20,370.14 crore in 2018-19. The details are given in ***Table 2.1*** below:

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

(₹ in crore)

Nature of expenditure		Original grant/ Appropriation	Supplementary grants/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	71,217.35	5,257.19	76,474.54	63,629.06	(-) 12,845.48
	II Capital	25,489.59	3,783.11	29,272.70	25,919.74	(-) 3,352.96
	III Loans and Advances	1,766.42	245.54	2,011.96	755.64	(-) 1,256.32
Total Voted		**98,473.36**	**9,285.84**	**1,07,759.20**	**90,304.44**	**(-) 17,454.76**
Charged	IV Revenue	14,456.78	141.17	14,597.95	13,735.87	(-) 862.08
	V Capital	100.00	10.00	110.00	138.58	(+) 28.58
	VI Public Debt Repayment	12,465.75	6,800.00	19,265.75	17,183.87	(-) 2,081.88
Total Charged		**27,022.53**	**6,951.17**	**33,973.70**	**31,058.32**	**(-) 2,915.38**
Appropriation to Contingency Fund		-	-	-	-	-
Grand Total		**1,25,495.89**	**16,237.01**	**1,41,732.90**	**1,21,362.76**	**(-) 20,370.14**

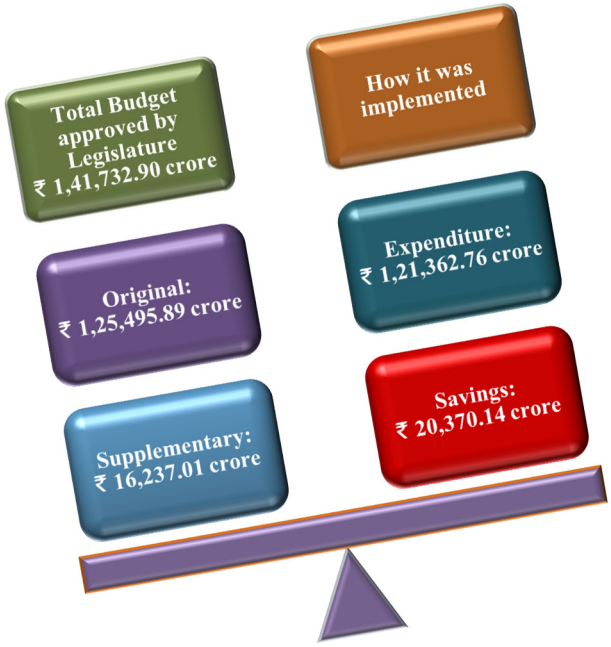
Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 209.39 crore) and Capital Heads (₹ 10,751.72 crore).

Supplementary provision of ₹ 16,237.01 crore was constituted 13 *per cent* of the original provision as against 10 *per cent* in the previous year.

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

Analysis of Appropriation Accounts 2018-19

Chart 2.2: How the Budget was implemented



Source: Appropriation Accounts

The overall savings of ₹ 20,370.14 crore were the result of savings of ₹ 20,411.68 crore in 44 grants under the Revenue (Voted) and 15 grants under Revenue (Charged) Section, 24 grants under the Capital (Voted) and one appropriation (Public Debt-Repayments) under the Loan Section, offset by excess of ₹ 41.54 crore mainly under Revenue (Charged) Section of the Grant No. 42 (₹ 12.96 crore), under Capital (Charged) Section of Grant No. 8 (₹ 18.37 crore) and Grant No. 24 -Irrigation (₹ 10.21 crore). The excess of ₹ 41.54 crore requires regularisation under Article 205 of the Constitution.

Table 2.2: Total excess or savings under different grants

Description	Number of grants/appropriation					Amount (₹ in crore)
	Revenue (Voted)	Revenue (Charged)	Capital (Voted)	Capital (Charged)	Public Debt Repayment	
Savings occurred in	44	15	24	-	1	20,411.68
Excess expenditure occurred in	-	1	-	2	-	41.54

Source: Appropriation Accounts

The grants with savings more than ₹ 100 crore are listed in ***Appendix 2.1***.

2.3 Financial Accountability and Budget Management

2.3.1 Expenditure without provision

As per the Budget Manual, no expenditure can be incurred on a scheme/service without provision of funds. It was, however, noticed that in nine cases (above ₹ one crore) as detailed in ***Appendix 2.2***, the expenditure of ₹ 86.49 crore was incurred without any provision in the original estimates/supplementary demands.

2.3.2 Excess over provisions requiring regularisation

As per Article 204 of the Constitution of India, no money shall be withdrawn from Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, 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.

There was excess disbursement of ₹ 41.54 crore over the authorisation made by the State Legislature under three Appropriations during the financial year 2018-19. Excess disbursements of ₹ 540.60 crore under two Grants and one Appropriation pertaining to the year 2017-18 is yet to be regularised by the State Legislature (November 2019). This is in violation of Articles 204 and 205 of the Constitution and vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

2.3.3 Savings vis-à-vis allocations

There were overall savings of ₹ 20,370.14 crore, out of which, in 35 cases, savings were ₹ 19,330.91 crore registering saving of more than ₹ 100 crore in each case (***Appendix 2.1***). In these 35 cases, against the total provision of ₹ 1,30,605.66 crore actual expenditure was ₹ 1,11,274.75 crore and savings were ₹ 19,330.91 crore. In 10 grants namely 9-Education (Revenue-Voted), 15-Local Government (Revenue-Voted), 27-Agriculture (Revenue-Voted), 32-Rural and Community Development (Revenue-Voted), 36-Home (Revenue-Voted), 40-Energy & Power (Revenue-Voted), 6-Finance (Revenue-Charged), 8-Buildings and Roads (Capital-Voted), 45-Loans and Advances (Capital-Voted) and Public Debt savings exceeded ₹ 500 crore.

2.3.4 Persistent savings

During the last five years, 18 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				
		2014-15	2015-16	2016-17	2017-18	2018-19
Revenue (Voted)						
1.	05-Excise and Taxation	29.40 (16)	45.48 (22)	35.12 (16)	65.89 (25)	48.40 (20)
2.	07-Planning and Statistics	333.58 (81)	237.74 (58)	283.17 (62)	10.76 (26)	22.00 (37)
3.	09-Education	1,369.49 (14)	2,317.26 (20)	3,436.36 (25)	2,345.71 (17)	1,799.79 (13)
4.	10-Technical Education	137.08 (28)	93.47 (20)	98.19 (21)	92.61 (21)	68.17 (15)
5.	11-Sports and Youth Welfare	58.82 (25)	84.43 (27)	105.84 (25)	211.20 (46)	114.86 (29)
6.	13-Health	576.18 (21)	547.14 (18)	595.38 (18)	434.07 (12)	497.37 (12)
7.	14-Urban Development	32.64 (24)	63.06 (37)	12.47 (13)	53.95 (51)	38.93 (36)
8.	15-Local Government	584.00 (28)	1,407.70 (43)	879.77 (25)	1,462.93 (27)	2,168.63 (43)
9.	17-Employment	25.15 (31)	29.62 (38)	16.12 (23)	56.52 (24)	45.37 (13)
10.	18-Industrial Training	24.00 (11)	30.39 (12)	52.67 (19)	122.11 (29)	185.11 (37)
11.	19-Welfare of SCs, STs, Other BCs and Minorities	95.10 (26)	323.20 (49)	213.79 (27)	357.63 (47)	325.97 (45)
12.	21-Women and Child Development	195.08 (22)	268.23 (27)	368.88 (33)	232.26 (22)	476.58 (34)
13.	23-Food and Supplies	166.43 (45)	122.74 (33)	115.61 (14)	311.20 (54)	108.50 (28)
14.	27-Agriculture	473.74 (37)	374.19 (27)	826.91 (43)	648.44 (34)	956.78 (35)
15.	32-Rural and Community Development	580.95 (23)	815.54 (28)	366.90 (10)	1,193.68 (26)	1,261.75 (26)
Capital (Voted)						
16.	21-Women and Child Development	163.97 (74)	168.82 (79)	37.37 (34)	110.87 (64)	77.01 (48)
17.	34-Transport	29.13 (15)	79.85 (38)	149.58 (57)	45.64 (17)	163.57 (47)
18.	38-Public Health & Water Supply	146.74 (13)	323.70 (28)	310.50 (25)	273.98 (19)	294.53 (17)
Capital (Charged)						
19..	Public Debt	5,622.44 (41)	2,820.83 (28)	4,401.67 (45)	3,606.12 (36)	2,081.88 (11)

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

During 2018-19 in 11 development schemes (other than salary/ establishments) under the above mentioned grants the savings were more than ₹ 100 crore (***Table 2.4***).

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

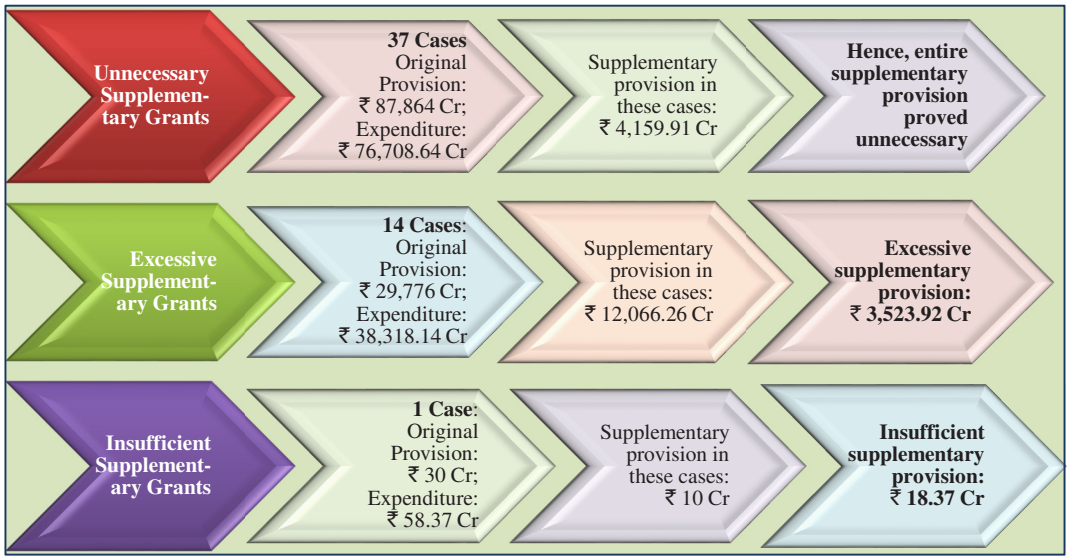
Sr. No.	Grant Name and Scheme Name	Budget Provision	Expenditure	Saving	Percentage savings over budget
1	**Grant No. 9-Education**				
(i)	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 86-Rashtriya Madhyamic Shiksha Abhiyan	500.00	298.00	202.00	40
2	**15-Local Government**				
(i)	2217-Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc., 96-Construction to Local Bodies from the proceeds of stamp duty to Municipal Corporations	532.40	364.49	167.91	32
(ii)	2217-Urban Development, 80-General, 192-Assistance to Municipalities/Municipal Councils, 92-Contribution to Local Bodies from the proceeds of Stamp Duty to Municipal Committee/Council	346.00	146.61	199.39	58
(iii)	2217-Urban Development, 80-General, 789-Special Component Plan for Scheduled Castes, 91-Share of Surcharge for SC Component on VAT for Urban Local Bodies	218.40	107.47	110.93	51
(iv)	2217-Urban Development, 80-General, 800-Other Expenditure, 75-Share to Surcharge on VAT for Urban Local Bodies	974.00	481.31	492.69	51
3	**21-Women and Child Development**				
(i)	2236-Nutrition, 02-Distribution of Nutritious Food and Beverages, 101-Special Nutrition programmes, 95-Supplementary Nutrition Programme	238.44	68.32	170.12	71
4	**27-Agriculture**				
(i)	2401-Crop Husbandry, 119-Horticulture and Vegetable Crops, 54-On farm and marketing support to Horticulture farmers	199.33	0	199.33	100
5	**32-Rural and Community Development**				
(i)	2505- Rural Employment, 02-Rural Employment Guarantee Scheme, 101-National Rural Employment Guarantee Scheme, 99- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	295.00	150.08	144.92	49
(ii)	2515-Other Rural Development Programmes, 102-Community Development, 94-Haryana Gramin Vikas Yojna (HSVY)	400.00	199.98	200.02	50
6	**Public Debt**				
(i)	6003-Internal Debt of State Government, 107-Loans from the State Bank of India and Other Banks	12,100.00	10,900.00	1200.00	10
(ii)	6003-Internal Debt of State Government, 108-Loans from National Co-operative Development Corporation	1,239.08	636.39	602.69	49

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

2.3.5 Unnecessary/excessive/inadequate supplementary provision

Supplementary provisions aggregating ₹ 4,159.91 crore obtained in 37 cases, involving ₹ 50 lakh or more in each case during the year proved unnecessary as the expenditure did not come up to the level of the original provisions. In 14 cases, supplementary provision of ₹ 3,523.92 crore was proved excessive as detailed in ***Appendix 2.3.*** On the other hand, in one case supplementary grant[2] of ₹ 10 crore was not adequate to meet the requirement and fell short by 46 *per cent* (***Chart 2.3***).

Chart 2.3: Unnecessary, Excessive and Insufficient Supplementary Provisions



Source: Appropriation Accounts

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

2.3.6 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 17 heads under 13 grants/appropriations listed in ***Appendix 2.4***, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred during the last quarter of the year.

Further, it was revealed that out of the expenditure of ₹ 4,537.83 crore incurred on 17 major heads under 13 grants during 2018-19, expenditure of ₹ 2,380.32 crore (52 *per cent*) was incurred during the month of March 2019. Rush of expenditure during the last quarter, especially during the month of March, showed non-adherence to financial rules.

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[2] Grant Number 8 Capital Charged

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

2.4 Deficiencies noticed in working of treasuries

During compilation and inspection for 2018-19, the Principal Accountant General (Accounts and Entitlement) Haryana noticed the following major deficiencies in working of treasuries:

2.4.1 Delay in submission of monthly accounts by treasuries

During the year, accounts from 13[3] treasuries were received late in 18 cases (first list of payment in eight cases and second list of payment in ten cases). It is praiseworthy to note that 94.07 *per cent* Accounts were received in time. However, some minor delays were noticed. The delay in the submission of initial accounts caused consequent delay in compiling Monthly Civil Accounts by the PAG (A&E).

2.4.2 Delay in receipt of awaited vouchers from treasuries

Rule 3.17 of Punjab Financial Rules Volume-I, envisages that Treasury Officers should ensure that all vouchers required to be sent to office of the PAG (A&E) Haryana are attached with the lists of payments and schedules.

While posting/validating (compiling) the accounts voucher wise, 385 vouchers (relating between 1999-2000 and 2018-19) involving ₹ 8.17 crore were still awaited up to March 2019 from various Treasury Offices. Treasury wise details of the amount outstanding under Suspense Head due to missing vouchers are given in ***Appendix 2.5.***

2.4.3 Awaited Detailed Contingent Bills from treasuries

According to the provisions contained in Rule 4.49(4) of Punjab Treasury Rules and Subsidiary Treasury Rules (Vol.-I), Detailed Contingent bills are required to be submitted by the end of the next month following in which the Abstract Contingent bills were drawn by Drawing and Disbursing Officers. But Detailed Contingent bills were not submitted for 352 Abstract Contingent bills amounting to ₹ 102.61 crore[4]. Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance, etc.

2.4.4 Non-furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers

As per provisions of Rule 2.16 of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.-1), every Treasury Officer should furnish a Consolidated Treasury

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[3] Bhiwani, Delhi, Faridabad, Fatehabad, Hisar, Jind, Karnal, Kurukshetra, Nuh (Mewat), Panipat, Rohtak, Sirsa and Sonipat.

[4] Upto 2016-17 (three AC bills) - ₹ 2.60 crore, 2017-18 (10 AC bills) - ₹ 2.29 crore and 2018-19 (339 AC Bills) ₹ 97.72 crore

Receipt in Form TA - 12 for the Forest Remittances received and credited during the preceding month, to each of the Divisional Forests officer dealing with the Treasury on the first day of every month.

It was, however, observed that for last five years, the Treasury officers were not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers. ***Appendix 2.6*** brings out the net differences in the various Forest Divisions as on 31 March 2019 as per the books maintained by O/o PAG (A&E). These net differences can be reconciled only on receipt of Consolidated Treasury Receipts from the concerned Treasury Officers. Due to this, challan amount not taken into the divisional cash book remains under suspense head instead of final receipt head of the Department.

2.5 Outcome of Analysis of Budgetary Assumptions

2.5.1 Unrealistic Budget Estimates

The original budget of ₹ 1,02,732.54 crore prepared by the State Government for the year 2018-19 was revised to ₹ 1,02,779.09 crore, against which actual expenditure was ₹ 93,217.78 crore. Detail of the original budget, revised estimate, actual expenditure for the period 2014-15 to 2018-19 is given in ***Table 2.5***.

Table 2.5: Original budget, revised estimate and actual expenditure during 2014-19

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Original Budget	59,451.23	69,140.29	88,781.96	92,384.38	1,02,732.54
Revised Estimate	61,449.82	85,037.30	84,132.15	93,685.52	1,02,779.09
Actual Expenditure	53,676.27	79,394.32	79,781.44	88,190.15	93,217.78
Saving	**7,773.55**	**5,642.98**	**4,350.71**	**5,495.37**	**9,561.31**

Similarly, the estimated receipts of ₹ 83,333 crore were revised to ₹ 82,246 crore against which, only ₹ 71,306 crore were actually realized as per details given in ***Table 2.6***.

Table 2.6: Detail of the Receipts

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Original Budget	48,058	52,717	63,666	74,813	83,333
Revised Estimate	45,821	54,642	60,784	76,445	82,246
Actual Receipt	41,090	47,915	53,496	69,076	71,306
Short	4,731	6,727	7,288	7,369	10,940

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 possible to make at the time, of what the actual receipts of the year will be, and the most important guide to their preparation will, therefore, ordinarily be found in the actual receipts of those months of the year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution compared with

those of the corresponding period of the previous year, he will be justified in assuming a continuance of the growth or decline at the same rate during the remaining months. Thus, estimates should always be prepared after taking into account all the factors affecting the receipts and expenditure of the Government and should be as accurate as possible. However, it was noticed that the revised estimates for 2018-19 for non-tax revenue were ₹ 17,627.51 crore while actual realization was ₹ 15,049.18 crore resulting in downward variation of ₹ 2,578.33 crore. Similarly tax revenue for the year 2018-19 was projected at ₹ 59,200.60 crore while actual realization was ₹ 50,835.94 crore resulting in variation of ₹ 8,364.66 crore below the projection. In this connection projections for the last five years are appended below in the ***Table 2.7.***

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

(₹ in crore)

Year	Description	Revised estimates	Actual	Difference
2014-15	**Tax Revenue**	33,402.75	31,182.66	2,220.09
	Non- Tax Revenue	12,016.39	9,616.00	2,400.39
2015-16	**Tax Revenue**	40,436.10	36,425.31	4,010.79
	Non- Tax Revenue	13,731.25	11,131.24	2,600.01
2016-17	**Tax Revenue**	45,087.63	40,623.15	4,464.48
	Non- Tax Revenue	15,239.46	11,873.67	3,365.79
2017-18	**Tax Revenue**	53,061.52	48,396.90	4,664.62
	Non- Tax Revenue	17,023.61	14,297.97	2,725.64
2018-19	**Tax Revenue**	59,200.60	50,835.94	8,364.66
	Non- Tax Revenue	17,627.51	15,049.18	2,578.33

2.5.3 Shortcomings in Development Schemes

The Revised estimates for development schemes during 2018-19 was assessed at ₹ 42,784.08 crore. An amount of ₹ 35,645.30 crore were spent on development schemes which was 83.31 *per cent* of the provisions. Variations were due to the following facts:

i. A total of 20 schemes with an approved outlay of ₹ 368.75 crore for 2018-19 were not implemented and withdrawn in revised estimates *(**Appendix 2.7**)*.

ii. Provision of ₹ 1,648.47 crore made under 41 schemes in approved outlay for 2018-19 was reduced to ₹ 590.19 crore in the Revised Estimates, but no expenditure was incurred under these schemes *(**Appendix 2.8**)* for which the reasons were not given.

iii. Provisions of ₹ 28.69 crore were made under 10 schemes in approved outlay as well as in revised outlay, but no expenditure was incurred during the year 2018-19 *(**Appendix 2.9**)*.

iv. The provision of ₹ 374.88 crore made under seven schemes was increased to ₹ 573.61 crore against which expenditure of ₹ 233.81 crore was incurred during the year 2018-19 which was 62 *per cent* of the

original estimates. Further augmentation of funds through supplementary grants proved unnecessary as the total expenditure was less than the original estimates ***(Appendix 2.10)***.

v. 48 development schemes for which the outlay of ₹ 5,005.09 crore approved for execution during 2018-19 was reduced to ₹ 3,213.01 crore in the revised estimates. Only ₹ 1,745.04 crore was spent on these schemes which was 54 *per cent* of the revised outlay (***Appendix 2.11***).

vi. One scheme for Construction of Aganwadi Centres under Women and Child Development Department for which provision of ₹ 28.50 crore was approved for execution during 2018-19 was reduced to ₹ 14 crore in the revised estimate, but expenditure of ₹ 17.77 crore was incurred which was 127 *per cent* of revised estimate.

vii. 35 schemes for which provision of ₹ 852.89 crore was made in approved outlay as well as in revised estimates, but expenditure of ₹ 352.57 crore (41 *per cent*) was incurred which was less than the provision made as detailed in ***Appendix 2.12***.

viii. Provision was made in revised outlay of ₹ 4.55 crore in two schemes[5] but budget was not provided in original outlay. An expenditure of ₹ 2.02 crore (44 *per cent*) was incurred which was less than the provision made.

ix. Three new schemes[6] for which provision of ₹ 52.95 crore was made in revised estimates but no expenditure was incurred during the year 2018-19.

x. The provision of ₹ 301.60 crore made under 10 schemes was increased to ₹ 1,029.24 crore against which expenditure of ₹ 566.07 crore was incurred during the year 2018-19. Further, augmentation of funds through supplementary grants proved excessive, as the total expenditure of these schemes were 55 *per cent* of the revised estimates ***(Appendix 2.13)***.

2.6. Outcome of Review of Selected Grants

A review of budgetary procedure and control over expenditure in respect of two selected grants i.e. 04-Revenue and 08-Buildings and Roads was conducted (May-September 2019). Magnitude of variations in original grants, supplementary demands and actual expenditure were analysed.

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5 (i) Shri Krishna Ayush University, Kurukshetra under Ayush Department and (ii) Matching Grant-in-aid for Development Works (People share) under Development and Panchyaat Department

6 (i) Financial assistance to private sugar mills for making payments to the cane growers in Haryana under Agriculture and Farmer Welfare Department, (ii) Kerosene free Haryana under Food and Supplies Department and (iii) Moderanisation of Prisons under Prison Department

2.6.1 Grant No. 4- Revenue

Grant No 4-Revenue includes Major Heads 2029-Land Revenue, 2030-Stamps and Registration, 2052-Secretariat General Services, 2053-District Administration, 2070-Other Administrative Services, 2075-Miscellaneous General Services, 2235-Social Security and Welfare, 2245-Relief on account of Natural Calamities, 2506-Land Reforms, 2705-Command Area Development, 3451-Secretariat Economic Services, 3454-Census Survey and Statistics and 3475-Other General Economic Services.

(i) Budget and Expenditure

The overall position of budget provision, actual disbursements and savings under Revenue (Voted) Section for the last three years (2016-17 to 2018-19) is given in ***Table 2.8.***

Table 2.8: Budget provisions and Expenditure

Year	Original provision	Supplementary	Total	Expenditure	Savings (in *per cent*)
	(₹ in crore)				
2016-17	1,069.65	675.21	1,744.86	1,526.06	218.80 (13)
2017-18	1,189.31	120.30	1,309.61	1,098.03	211.58 (16)
2018-19	1,105.74	288.60	1,394.34	1,066.23	328.11 (24)

Source: Appropriation Accounts

There were persistent saving ranging between 13 and 24 *per cent* under Revenue (Voted) Section indicating non-achievement of the projected budget provisions during 2016-19. This shows that unrealistic provisions were made in budget.

(ii) Savings

Paragraph 5.3 of Punjab Budget Manual as applicable in Haryana State provides that the budget estimates should be as close to accurate as possible and the provision to be included in respect of each item should be based on what is expected to be paid or spent during the financial year.

Against budget provision of ₹ 264.85 crore in 15 sub-heads under Revenue (Voted) Section, an expenditure of ₹ 130.58 crore was incurred which resulted in saving of ₹ 134.27 crore during the year. There were savings ranging between 12 and 100 *per cent* of the total provision as per detail given in ***Appendix 2.14***.

(iii) Persistent savings

In 8 sub heads, there were persistent savings which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years during 2016-19 ranging between 12 and 100 *per cent* of the total provision as per detail given in ***Appendix 2.15***.

(iv) Unnecessary/excessive supplementary provision

Supplementary grants are obtained to cover the excess that may be anticipated after mid-term review of the requirement of additional funds under the grants/appropriations during the financial year. Against the budget provision of ₹ 254.12 crore (Original: ₹ 230.52 crore and supplementary: ₹ 23.60 crore) in eight schemes under this grant, an expenditure of ₹ 220.31 crore was incurred resulting in saving of ₹ 33.81 crore (13 *per cent* of total provision). Supplementary provision of ₹ 23.60 crore obtained under these schemes, proved unnecessary/excessive as the expenditure did not come up to the level of the original provision as details given in ***Table 2.9***.

Table 2.9: Details of schemes in which unnecessary/excessive supplementary provisions were made

(₹ in crore)

Name of Scheme (Head of Account)	Original Provision	Supplementary	Total Provision	Expenditure	Saving
Headquarter Staff (2029-51-103-99)	9.29	0.16	9.45	6.05	3.40
Establishment (2053-51-093-99)	168.78	5.59	174.37	163.13	11.24
Sub Divisional Establishment (2053-51-094-99)	29.44	2.15	31.59	25.04	6.55
Establishment (2053-51-101-99)	13.53	1.85	15.38	12.01	3.37
Dewatering Operation (2245-02-282-99)	5.00	2.00	7.00	5.00	2.00
Survey/ Resurvey and updation of Survey and Settlement Records (2506-51-103-98-99)	0.00	10.50	10.50	5.50	5.00
Gazetteers (3454-02-110-99)	1.51	1.06	2.57	1.49	1.08
Agrarian Reforms Revenue (3475-51-201-99)	2.97	0.29	3.26	2.09	1.17
Total	**230.52**	**23.60**	**254.12**	**220.31**	**33.81**

This indicates deficiencies in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by this department. Thus, unnecessary/excessive provisions were made without assessing the actual requirement of funds.

2.6.2 Grant No. 8-Buildings and Roads

Grant No. 8 Buildings and Roads includes Major Heads 2059-Public Works, 2216-Housing, 3054-Roads and Bridges, 4059-Capital Outlay on Public Works, 4202- Capital Outlay on Education, Sports, Arts and Culture, 4210- Capital Outlay on Medical and Public Health, 4216- Capital Outlay on Housing, 4235-Capital Outlay on Social Security and Welfare, 4250- Capital Outlay on Other Social Services, 4401- Capital Outlay on Crop Husbandry, 5053-Capital Outlay on Civil Aviation and 5054- Capital Outlay on Roads and Bridges in which expenditure was incurred on various schemes for construction, repairs and maintenance of buildings & roads i.e. Construction of School Building, Secondary School Building, College Building, Polytechnics Buildings, Creation of Infrastructure for Development of Industrial Training, Construction of Bridges and Railway Over Bridges for National Capital Region Scheme, Construction of Bridges and Railway Over Bridges under state Scheme,

Construction Strengthening/ widening and Upgradation of roads under Central Road Fund, Construction of Bridges and Railway Over Bridges under NABARD Scheme, Construction strengthening/ widening and bye passes of roads for NABARD Scheme, etc.

(i) Budget and Expenditure

The overall position of budget provision, actual disbursements and savings under Revenue (Voted) Section for the last three years (2016-17 to 2018-19) is given in ***Table 2.10.***

Table 2.10: Budget provisions and Expenditure

Year	Section	Original provision	Supplementary	Total	Expenditure	Savings (-)/ Excess (+) (In *per cent*)
		(₹ in crore)				
2016-17	Revenue (V)	1,344.47	0.00	1,344.47	1,190.33	(-)154.14 (11)
	Revenue (C)	0.05	0.00	0.05	0.00	(-) 0.05 (100)
	Capital (V)	3,609.09	112.66	3,721.75	1,996.38	(-)1,725.37 (46)
	Capital (C)	25.00	8.00	33.00	34.98	(+) 1.98 (6)
2017-18	Revenue (V)	1,397.05	36.25	1,433.30	1,136.98	(-)296.32 (21)
	Revenue (C)	0.05	0.00	0.05	0.00	(-)0.05 (100)
	Capital (V)	3,484.30	272.31	3,756.61	2,602.27	(-)1,154.34 (31)
	Capital (C)	30.00	0.00	30.00	16.49	(-)13.51 (45)
2018-19	Revenue (V)	1,208.65	12.15	1,220.80	961.32	(-)259.48 (21)
	Revenue (C)	0.05	0.00	0.05	0.00	(-)0.05 (100)
	Capital (V)	3,474.14	256.30	3,730.44	2,848.31	(-)882.13 (24)
	Capital (C)	30.00	10.00	40.00	58.37	(+)18.37 (46)

Source: Appropriation Accounts

During 2016-17 to 2018-19, as a percentage of total provision, savings ranged between 11 and 21 *per cent* under Revenue (Voted) and under Capital (Voted) Section, it was between 24 and 46 *per cent.* There was 100 *per cent* savings under Revenue (Charged) Section.

(ii) Savings

Under Revenue Head, an expenditure of ₹ 696.15 crore was incurred budget provision of ₹ 1,026.69 crore in eight sub-heads which resulted saving of ₹ 330.54 crore. There were savings ranging between 17 and 96 *per cent* of the total provision. Under Capital Head, against budget provision of ₹ 2,163.94 crore in 41 sub-heads, an expenditure of ₹ 1,069.79 crore was incurred which resulted in saving of ₹ 1,094.15 crore during the year. There were savings ranging between 18 and 100 *per cent* of the total provision as per detail given in ***Appendix 2.16***.

(iii) Persistent savings

In 27 sub heads, there were persistent savings during 2016-19 ranging between 11 and 100 *per cent* of the total provision as per detail given in ***Appendix 2.17*** which was indicating non-achievement of the projected financial outlays, inefficient planning and unrealistic estimation in the respective years.

(iv) Insufficient supplementary provision of funds

Supplementary grants are obtained to cover the excess that may be anticipated after mid-term review of the requirement of additional funds under the grants/appropriations during the financial year.

Supplementary provision was not sufficient to meet the requirement as per details given in ***Table 2.11*** in which excess expenditure was incurred against total budget provision (original provision + supplementary). This resulted in excess expenditure which may be got regularised by State Legislature.

Table 2.11: Details of schemes in which supplementary provision was not adequate

(₹ in crore)

Name of Scheme (Head of Account)	Original Provision	Supplementary	Total Provision	Expenditure	Excess
Revenue (Voted)					
Maintenance and Repairs-(2059-80-053-99)	77.00	5.00	82.00	85.58	3.58
General Maintenance & Repair (2216-05-053-99-88)	22.01	4.40	26.41	26.54	0.13
Capital (Voted)					
Purchase of Land and Construction Work of Directorate Fire Services Haryana (Panchkula) (4059-01-051-64)	0.00	2.00	2.00	7.00	5.00
Construction of Judicial Complex at Bawal at Rewari (4059-60-051-60)	0.00	0.00[7]	0.00	1.70	1.70
Construction of Residential Complex and Judicial Complex Kalka in Sector 21 Pinjore Kalka (4059-60-051-61)	0.00	0.00[5]	0.00	17.73	17.73
Construction of Residential complex for Judicial Officer at Ambala City on free hold basis (4059-60-051-62)	0.00	0.00[5]	0.00	68.35	68.35
Construction of Lawyer Chambers Complex in Karnal (4059-60-051-63)	0.00	0.00[5]	0.00	5.87	5.87
Buildings (4210-01-110-99)	100.00	50.00	150.00	182.88	32.88
Creation of Infrastructure for Development of Industrial Training (4250-51-800-94)	40.00	5.00	45.00	51.93	6.93
Capital (Charged)					
Research (5054-80-800-99)	30.00	10.00	40.00	58.37	18.37
Total	**269.01**	**76.40**	**345.41**	**505.95**	**160.54**

This indicates deficiencies in estimation of requirement of funds for the remaining period of the financial year and failure to monitor the flow of expenditure by this department.

2.6.3 Delay in submission of Budget Estimates

Budget estimates for the year 2018-19 were required to be submitted to the Finance Department by the Administrative Departments and Heads of various offices before 5th November 2017. Contrary to this, it came to notice during review of Grant No. 4 and 8 that Heads of Department submitted their estimates to Finance Department after delays ranging between 14 days and 56 days (***Appendix 2.18***).

[7] Only ₹ 2000 allotted through supplementary provision.

2.7. Conclusions

During 2018-19, expenditure of ₹ 1,21,362.76 crore was incurred against the total grants and appropriations of ₹ 1,41,732.90 crore. Overall savings of ₹ 20,370.14 crore were the result of saving of ₹ 20,411.68 crore in various grants and an appropriation offset by excess expenditure of ₹ 41.54 crore under three grants, which required regularisation under Article 205 of the Constitution of India in addition to excess expenditure of ₹ 540.60 crore for the period 2017-18.

There were persistent savings in 18 grants and an appropriation during 2014-19. In 37 cases, supplementary provision proved to be unnecessary as the expenditure remained less than the original provision. In 17 major heads, under 13 grants, 52 *per cent* of the expenditure incurred in the month of March 2019 indicating rush of expenditure in the closing month of the year which was contrary to the provisions of Rule 56 of the General Financial Rules. The 71 development schemes with an approved outlay of ₹ 2,045.91 crore were not implemented during 2018-19.

CHAPTER–III

FINANCIAL REPORTING

Chapter III

Financial Reporting

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

3.1 Compliance to Accounting Standards

As per article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of Haryana in 2018-19 and deficiencies therein are detailed in ***Table 3.1***.

Table 3.1: Compliance to Accounting Standards

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

Source: Indian Government Accounting Standards and Finance Accounts

3.2 Delay in furnishing utilisation certificates

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 25,792 UCs due for submission in respect of grants and loans aggregating ₹ 31,175.20 crore, 1,732 UCs for an aggregate amount

of ₹ 8,469.49 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2019 is given in ***Appendix 3.1***. The year-wise delays in submission of UCs is summarised in ***Table 3.2***.

Table 3.2: Year-wise arrears of Utilisation Certificates

(₹ in crore)

Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
	Items	Amount	Items	Amount	Items	Amount	Items	Amount
Upto 2013-14	1,022	5,897.44	279	1,707.65	69	243.88	210	1,463.77
2014-15	4,907	4,068.87	166	1,107.81	65	678.07	101	429.74
2015-16	5,810	5,086.97	454	1,483.64	181	665.78	273	817.86
2016-17	6,381	8,014.08	616	3,290.12	217	1,229.31	399	2,060.81
2017-18	7,672	8,107.84	7,672	8,107.84	6,923	4,410.53	749	3,697.31
Total	**25,792**	**31,175.20**	**9,187**	**15,697.06**	**7,455**	**7,227.57**	**1,732**	**8,469.49**

During the year 2018-19, 749 Utilisation Certificates (UCs) amounting to ₹ 3,697.31 crore, which had become due, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by 25 departments. In addition to this, 983 UCs amounting to ₹ 4,772.18 crore due for submission up to 2017-18 were also outstanding as on 31 March 2019. Thus, a total of 1,732 UCs amounting to ₹ 8,469.49 crore were due for submission as of 31 March 2019. Therefore, there is no assurance that the amount of ₹ 8,469.49 crore has actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

3.3 Non-submission/delay in submission of accounts

In order to identify the institutions which, attract audit under Sections 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 [CAG's (DPC) Act, 1971], the Government/heads of the departments are 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 166 annual accounts of 87 autonomous bodies/authorities are awaited as on 31 July 2019. The details of these accounts are given in ***Appendix 3.2*** and their age-wise pendency is presented in ***Table 3.3***.

Table 3.3: Age-wise arrears of annual accounts due from bodies/authorities

Sr. No.	Delay in number of years	Number of accounts	Grants received (₹ in crore)
1.	0-1	83	298.74
2.	2-3	82	221.89
3.	4 and above	1	0.01
	Total	**166**	**520.64**

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

In the absence of annual accounts, it could not be ascertained whether these bodies/authorities attract the provision of Section 14 of the CAG's (DPC)

Act, 1971. Out of 135 autonomous bodies/authorities which attract audit under Section 14 of the Act, audit of 43 bodies/authorities were conducted during 2018-19.

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

3.4 Delays in submission of accounts of autonomous bodies for certification

Several autonomous bodies have been set up by the Government in the fields of Urban Development, Housing, Labour Welfare, Agriculture and Justice. The audit of accounts of 30 bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is indicated in ***Appendix 3.3***.

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

SARs in respect of Haryana Building and Other Construction Workers Welfare Board, Chandigarh (2009-10 to 2017-18) have not been placed before the State Legislature.

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

3.5 Departmentally managed commercial undertakings

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

As of June 2019, five such undertakings had not prepared their accounts since the years ranging between 1986-87 and 2014-15. Government funds amounting to ₹ 8,113.30 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 detailed in ***Appendix 3.4.***

3.6 Misappropriations, losses, defalcations, etc.

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

State Government reported 75 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.28 crore on which final action was pending as of June 2019. All the 75 cases were reported by departments concerned to police through first information reports (FIRs). The department-wise break up of pending cases and age-wise analysis is given in ***Appendix 3.5*** and nature of these cases are given in ***Appendix 3.6.*** The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss as emerged from these appendices is summarised in ***Table 3.4.***

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

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	**Number of cases**	**Amount involved**		**Number of cases**	**Amount involved**
0 - 5	35	95.37	Theft Cases	60	110.75
5-10	4	1.61			
10-15	10	16.00	Misappropriation/loss of Government material	15	16.98
15 - 20	7	10.80			
20 - 25	3	0.24			
25 and above	16	3.71			
Total	**75**	**127.73**	**Total pending cases as of June 2019**	**75**	**127.73**

Reasons for pendency of cases are listed in ***Table 3.5***.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (₹ in lakh)
i)	Departmental action initiated but not finalised	57	108.93
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	3	1.09
iii)	Awaiting orders for recovery or write off	9	3.88
iv)	Pending in the courts of law	6	13.83
Total		**75**	**127.73**

Out of the total loss cases, 80 *per cent* cases related to theft of Government money/store. Further, in respect of 76 *per cent* cases of losses, departmental action had not been finalized while 12 *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 75 cases of losses due to theft/misappropriation, 40 cases were more than five years old, including 19 cases which were more than 20 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.

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

3.7 Misclassification in accounts

Operation of omnibus Minor Head-800

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

During 2018-19, expenditure aggregating ₹ 8,581.76 crore (9.28 *per cent* of total expenditure[1]) was classified under Minor Head-800 under various revenue and capital Major Heads. Out of total revenue expenditure on power subsidy, medium irrigation, other social services and capital expenditure on tourism, more than 90 *per cent* was classified under omnibus Minor Head-800 instead of depicting under distinct heads of accounts.

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

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

3.8 Personal Deposit Accounts

Rules 12.16 and 12.17 of Punjab Financial Rules Volume I (as applicable to Haryana State), provide that with the approval of Principal Accountant General (A&E), the State Government is authorised to open Personal Deposit (PD) accounts by transfer of funds from the Consolidated Fund or otherwise for specific purposes. Transfer of funds to PD accounts is booked as expenditure from the Consolidated Fund under the concerned service Major Head. Rule 12.7 of Rules *ibid* provides that PD accounts are required to be closed on the last working day of the year and the unspent balances transferred back to the

[1] Excluding loans and advances.

Consolidated Fund and can be reopened next year, if necessary. Further provided that if a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that need for the Deposit Account has ceased, the same should be closed in consultation with the Officer in whose favour the Deposit Account has been opened.

The State had 143 Personal Deposit Accounts with a closing balance of ₹ 1,326.90 crore as on 31 March 2019. Out of this, an amount of ₹ 1,018.44 crore (76.75 *per cent*) relates to one Personal Deposit Account of Department of Urban Development (Major Head 2217) opened from the Consolidated Fund. The same was required to be closed at the end of financial year and the unspent balances transferred to the Consolidated Fund. Amounts lying in PD Accounts resulted in overstatement of expenditure to that extent. Moreover, the PD Administrators had not reconciled their balances with treasury figures. Non reconciliation of Personal Deposit Accounts periodically and not transferring the unspent balances lying in Personal Deposit Accounts to Consolidated Fund entails the risk of misuse of public funds, fraud and misappropriation.

3.9 Follow-up on Audit Reports

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

The Audit Reports on State Finances from 2008-09 to 2015-16 have already been discussed in PAC on selective basis. One case pertaining to 2013-14 i.e. theft of two motors in PHED at Gohana amounting to ₹ 1.61 lakh was yet to be discussed in Public Accounts Committee (September 2019). The Audit Report on State Finances for the year 2017-18 was laid before State Legislature on 06 August, 2019.

3.10 Conclusions

There were substantial delays in submission of utilisation certificates which indicates lack of internal control of administrative departments and is an indication of the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilisation of earlier grants. In the absence of annual accounts, it could not be ascertained whether certain autonomous bodies/authorities attract the provision of Section 14 of the CAG's (DPC) Act, 1971. A large number of autonomous bodies, and departmentally run commercial undertakings did not prepare their final accounts for considerable periods. As a result, their financial position could not be assessed. Further, in cases of theft of Government money, misappropriation, loss of Government

material and defalcation, departmental action was pending for long periods. 9.28 *per cent* of total expenditure was classified under omnibus minor head '800-Other Expenditure' during 2018-19.

The above points were referred (January 2020) to the Government of Haryana, for comments and replies. Response from the Government was awaited (May 2020).

Chandigarh **(FAISAL IMAM)**
Dated: 14 July 2020 **Accountant General (Audit), Haryana**

Countersigned

New Delhi **(RAJIV MEHRISHI)**
Dated: 21 July 2020 **Comptroller and Auditor General of India**

APPENDICES

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

State Profile			
A. General Data			
Sr. No.	**Particulars**		**Figures**
1	Area		44,212 sq. km.
2	Population		
	a	As per 2001 Census	2.11 crore
	b	As per 2011 Census	2.54 crore
3	Density of Population[1] (2011) (All India Density= 382 persons per sq. km.)		573 person per sq. km.
4	Population below poverty line[2] (All India Average= 21.90 *per cent*)		11.20 *per cent*
5	Literacy[3] (2011) (All India Average= 73 *per cent*)		75.60 *per cent*
6	Infant mortality[4](per 1000 live births)(All India Average= 33 per 1000 live births)		30
7	Life Expectancy at birth[5](All India Average= 68.7 years)		69.4 years
8	Gini Coefficient[6]		
	a.	Rural (All India= 0.29)	0.30
	b.	Urban (All India= 0.38)	0.36
9	Gross State Domestic Product (GSDP) 2018-19[7]at current prices		₹ 7,07,126 crore
10	Per capita GSDP CAGR (2011-12 to 2018-19)	Haryana	11.58 *per cent*
11		General Category States	10.99 *per cent*
12		All India	10.35 *per cent*
13	GSDP CAGR (2011-12 to 2018-19)	Haryana	13.16 *per cent*
14		General Category States	12.23 *per cent*
15	Population Growth of Haryana (2009 to 2019)		16.12 *per cent*
16	Population Growth[8]of General Category States (2009 to 2019)		12.46 *per cent*
17	Human Development Index[9] (2007-08)	Haryana (Rank-9)	0.552
18.		All India	0.467

B. Financial data

Particulars		Figures (in *per cent*)			
CAGR		2009-10 to 2017-18		2017-18 to 2018-19	
		General Category State	Haryana	General Category State	Haryana
a.	of Revenue Receipts	15.03	14.66	12.77	5.09
b.	of Own Tax Revenue	14.84	15.23	12.72	3.61
c.	of Non Tax Revenue	9.88	16.20	19.78	(-) 12.48
d.	of Total Expenditure	14.20	13.82	12.73	5.70
e.	of Capital Expenditure	13.53	12.66	11.93	13.07
f.	of Revenue Expenditure on Education	13.44	10.75	9.38	7.54
g.	of Revenue Expenditure on Health	16.50	14.76	11.09	19.65
h.	of Salary and Wages	11.72	10.41	11.03	6.07
i.	of Pension	16.12	17.67	14.31	(-) 7.32

1 Census Info India 2011 Final Population Totals
2 Economic Survey 2018-19 (July 2019), Vol.-II Page A 168-169
3 Economic Survey 2018-19 (July 2019), Vol.-II Page A 164
4 Economic Survey 2018-19 (July 2019), Vol.-II Page A 170-171
5 Economic Survey 2018-19 (July 2019), Vol.-II Page A 170-171
6 http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.
7 Information supplied by Directorate of Statistical Analysis, Haryana
8 Census of India 2001 (Population Projection 2001-2026, Table 14, Page 104-115)
9 Economic Survey 2018-19 (July 2019), Vol.-II Page A 168-169

Appendix 1.2
(Reference: 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 2018-19 is ₹ 200 crore.

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

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	**Layout**
The Finance Accounts are presented in two volumes. **Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Detail of the 13 statements in **Volume I** are given below:	
Statement No. 1	**Statement of Financial Position**: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
Statement No. 2	**Statement of Receipts and Disbursements**: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
Statement No. 3	**Statement of Receipts (Consolidated Fund)**: This statement comprises revenue and capital receipts and borrowings of the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
Statement No. 4	**Statement of Expenditure (Consolidated Fund)**: In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives detail of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.

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

Appendix 1.2 Part B: Layout of Finance Accounts	
Statement	**Layout**
Statement No. 17	**Detailed Statement of Borrowings and Other Liabilities**: This statement, which corresponds to the summary statement 6 in Part I of this volume, contains detail of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) detail of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.
Statement No. 18	**Detailed Statement on Loans and Advances given by the Government**: This statement corresponds to the summary statement 7 in Volume I.
Statement No. 19	**Detailed Statement of Investments of the Government:** This statement depicts investments equity wise and Major and Minor Head wise detail of discrepancies, if any, between statements 16 and 19. This statement corresponds to Statement 8 of Volume I.
Statement No. 20	**Detailed Statement of Guarantees given by the Government**: This statement depicts entity wise detail of government guarantee. This statement corresponds to Statement 9 of Volume I.
Statement No. 21	**Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the detail of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to Statement 13 of Volume I.
Statement No. 22	**Detailed Statement on Earmarked Balances**: This statement depicts detail of investments from the Reserve Funds (Public Account).
Volume II Part II contains 13 appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Centrally sponsored schemes and State schemes, etc. These detail are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.	

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross State Domestic Product (₹ in crore)	4,37,145	4,95,249	5,56,325	6,26,054	7,07,126
Growth rate of GSDP	9.49	13.29	12.33	12.53	12.95

Source: Directorate of Economic and Statistical Analysis, Haryana

Note: Figures for 2016-17 are on provisional estimates, for 2017-18 on quick estimates and for 2018-19 on advance estimates.

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)	[(Current year Amount /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	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as *per cent* to Loans Outstanding	Interest Received /[(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

Appendix 1.4

(Reference: Paragraph 1.3; Page 8)

Time Series Data on State Government finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	**40,799**	**47,557**	**52,497**	**62,695**	**65,885**
(i) Tax Revenue	**27,635(67)**	**30,929 (65)**	**34,026 (65)**	**41,099(66)**	**42,581 (65)**
Taxes on Sales, Trade, etc.	18,993(69)	21,060 (68)	23,488 (69)	15,609(38)	8,998 (21)
State Excise	3,470(13)	4,371 (14)	4,613 (13)	4,966(12)	6,042 (14)
Taxes on Vehicles	1,192(4)	1,401 (5)	1,583 (5)	2,778(7)	2,908 (7)
Stamps duty and Registration fees	3,109(11)	3,191 (10)	3,283 (10)	4,193(10)	5,636 (13)
Land Revenue	15	15	16	18	19
Taxes on goods and passengers	527(2)	554 (2)	595 (2)	2,317(6)	21
Taxes and duties on Electricity	240(1)	257 (1)	276 (1)	306(1)	337 (1)
State Goods and Services Tax	0	0	0	10,833(26)	18,613 (44)
Other Taxes	89	80	172	79	7
(ii) Non-Tax Revenue	**4,613(13)**	**4,753 (10)**	**6,196 (12)**	**9,113(14)**	**7,976 (12)**
(iii) State's share in Union taxes and duties	**3,548(9)**	**5,496 (12)**	**6,597 (12)**	**7,298(12)**	**8,255 (12)**
(iv) Grants-in-aid from Government of India	**5,003(13)**	**6,379 (13)**	**5,678 (11)**	**5,185(8)**	**7,073 (11)**
2. Miscellaneous Capital Receipts	**19**	**30**	**26**	**40**	**49**
3. Recoveries of Loans and Advances	**273**	**328**	**973**	**6,341**	**5,372**
4. Total Revenue and Non debt capital receipt (1+2+3)	**41,091**	**47,915**	**53,496**	**69,076**	**71,306**
5. Public Debt Receipts	**18,859**	**37,998**	**28,170**	**21,490**	**34,265**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	18,728(99)	37,901 (100)	28,047 (100)	21,270(99)	33,635 (98)
Net transactions under Ways and Means Advances and Overdraft	-	0	0	79	505 (2)
Loans and Advances from Government of India	131(1)	97	123	141(1)	125
6. Total Receipts in the Consolidated Fund (4+5)	**59,950**	**85,913**	**81,666**	**90,566**	**1,05571**
7. Contingency Fund Receipts	**-**	**63**	**80**	**27**	**12**
8. Public Accounts receipts	**28,064**	**29,056**	**32,108**	**33,894**	**40,785**
9. Total receipts of the State (6+7+8)	**88,014**	**1,15,032**	**1,13,854**	**1,24,487**	**1,46,368**
Part B. Expenditure/disbursement					
10. Revenue Expenditure	**49,118**	**59,236**	**68,403**	**73,257**	**77,155**
Plan	12,760(26)	18,561 (31)	22,119 (32)	0	0
Non-plan	36,358(74)	40,675 (69)	46,284 (68)	0	0
General Services (including Interests payments)	16,765(34)	18,713 (32)	21,631 (32)	26,699(36)	28,169 (36)
Economic Services	13,088(27)	18,691 (32)	20,875 (30)	18,107(25)	19,021 (25)
Social Services	19,120(39)	21,539 (36)	25,473 (37)	28,061(38)	29,743(38)
Grants-in-aid and contributions	145	293	424(1)	390(1)	222(1)
11. Capital Expenditure	**3,716**	**6,908**	**6,863**	**13,538**	**15,307**
Plan	4,837(130)	6,624 (96)	6,559 (96)	0	0
Non-plan	(-) 1,121 (-30)	284 (4)	304 (4)	0	0
General Services	291(8)	460 (7)	399 (6)	481(4)	715 (5)
Economic Services	1,527(41)	4,908 (71)	4,877 (71)	9,884(73)	10,787 (70)
Social Services	1,898(51)	1,540 (22)	1,587 (23)	3,173(23)	3,805 (25)
12. Disbursement of Loans and Advances	**843**	**13,250**	**4,515**	**1,395**	**756**
13. Total (10+11+12)	**53,677**	**79,394**	**79,781**	**88,190**	**93,218**
14. Repayments of Public Debt	**8,227**	**7,215**	**5,276**	**6,339**	**17,184**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,073(98)	7,039 (98)	5,090 (96)	6,074(96)	16,480 (96)
Net transactions under Ways and Means Advances and Overdraft	-	-		79(1)	505 (3)
Loans and Advances from Government of India	154(2)	176 (2)	186 (4)	186(3)	199 (1)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**61,904**	**86,609**	**85,057**	**94,529**	**1,10,402**
17. Contingency Fund disbursements		**63**	**80**	**27**	**12**
18. Public Accounts disbursements	**25,609**	**28,650**	**29,276**	**31,171**	**37,386**
19. Total disbursement by the State (16+17+18)	**87,513**	**1,15,322**	**1,14,413**	**1,25,727**	**1,47,800**

	2014-15	2015-16	2016-17	2017-18	2018-19
Part C. Deficits/Surplus					
20. Revenue Deficit (-)/Surplus (+) (1-10)	**(-) 8,319**	**(-)11,679**	**(-)15,906**	**(-)10,562**	**(-) 11,270**
21. Fiscal Deficit(-)/Surplus(+) (4-13)	**(-) 12,586**	**(-)31,479**	**(-)26,285**	**(-)19,114**	**(-) 21,912**
22. Primary Deficit (-)/surplus (+) (21+23))	**(-) 5,658**	**(-)23,195**	**(-)15,743**	**(-)7,153**	**(-) 8,361**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	**6,928**	**8,284**	**10,542**	**11,961**	**13,551**
24. Financial Assistance to local bodies etc.	**6,106**	**10,766**	**12,647**	**9,844**	**10,078**
25. Ways and Means Advances (WMA)/Overdraft availed (days)	**-**	**0**	**0**	**79(2)**	**505(4)**
26. Interest on WMA/Overdraft	**-**	**0**	**0**	**0.02**	**0.29**
27. Gross State Domestic Product (GSDP)[10]	**4,37,145**	**4,95,249**	**5,56,325**	**6,26,054**	**7,07,126**
28. Outstanding Fiscal liabilities (year-end)	**88,446**	**1,20,718**	**1,46,371**	**1,64,076**	**1,84,216**
29. Outstanding guarantees including interest and guarantee fee (year-end)	**30,389**	**16,886**	**8,260**	**14,187**	**18,273**
30. Number of incomplete projects	**14**	**18**	**14**	**25**	**23**
31. Capital blocked in incomplete projects (₹ in crore)	**62.19**	**98.65**	**199.17**	**167.14**	**127.30**
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	0.063	0.062	0.061	0.066	0.060
Own Non-Tax Revenue/GSDP	0.011	0.010	0.011	0.015	0.011
Central Transfers/GSDP	0.008	0.011	0.012	0.012	0.012
II Expenditure Management					
Total Expenditure/GSDP	0.123	0.160	0.143	0.141	0.132
Total Expenditure/Revenue Receipts	1.316	1.669	1.520	1.407	1.415
Revenue Expenditure/Total Expenditure	0.915	0.746	0.857	0.831	0.828
Expenditure on Social Services/Total Expenditure	0.392	0.291	0.339	0.354	0.360
Expenditure on Economic Services/Total Expenditure	0.272	0.297	0.323	0.317	0.320
Capital Expenditure/Total Expenditure	0.069	0.087	0.086	0.154	0.164
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.064	0.081	0.081	0.148	0.157
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-)0.019	(-)0.024	(-)0.029	(-)0.017	(-)0.016
Fiscal deficit/GSDP	(-)0.029	(-)0.064	(-)0.047	(-)0.031	(-)0.031
Primary Deficit (surplus)/GSDP	(-)0.013	(-)0.047	(-)0.028	(-)0.011	(-)0.012
Revenue Deficit/Fiscal Deficit	0.661	0.371	0.605	0.553	0.514
Primary Revenue Balance/GSDP	(-)0.025	(-)0.033	(-)0.036	(-)0.021	(-)0.021
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.20	0.24	0.26	0.26	0.26
Fiscal Liabilities/RR	2.168	2.538	2.788	2.617	2.796
V Other Fiscal Health Indicators					
Return on Investment	5.80	15.89	5.89	7.53	56.60
Financial Assets/Liabilities	0.68	0.67	0.62	0.60	0.58

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

Appendix 1.5 Part A
(Reference: Paragraph 1.1.1; Page 3)
Abstract of receipts and disbursements for the year 2018-19

(₹ in crore)

Receipts				Disbursements			
	2017-18		2018-19		2017-18		2018-19
Section A: Revenue							
I. Revenue Receipts	**62,694.87**		**65,885.12**	**I. Revenue Expenditure**	**73,257.36**		**77,155.54**
Tax Revenue	41,099.38	42,581.34		**General Services**	**26,698.68**		**28,168.97**
Non-Tax Revenue	9,112.85	7,975.64		**Social Services**	**28,061.34**		**29,743.19**
State's share of Union Taxes	7,297.52	8,254.60		Education, Sports, Art and Culture	11,782.92	12,671.67	
Non-Plan Grants	-	-		Health and Family Welfare	3,074.26	3,678.33	
Grants for State Plan Schemes	-	-		Water Supply, Sanitation, Housing and Urban Development	5,770.38	4,804.46	
Grants for Central and Centrally Sponsored Plan Schemes	-	-		Information and Broadcasting	129.99	216.16	
Centrally Sponsored Schemes	2,326.62	2,843.09		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	396.31	398.71	
Finance Commission Grants	1,316.68	1,274.26		Labour and labour Welfare	517.30	659.36	
Other Transfer/Grants to States	1,541.82	2,956.19		Social Welfare and Nutrition	6,381.69	7,301.44	
				Others	8.49	13.06	
				Economic Services	**18,106.82**		**19,021.58**
				Agriculture and allied activities	2,734.71	3,392.03	
				Rural Development	2,980.84	3,417.60	
				Irrigation and Flood Control	1,463.09	1,470.54	
				Energy	7,631.52	7,447.42	
				Industry and Minerals	317.69	402.78	
				Transport	2,902.44	2,791.38	
				Science, Technology and Environment	26.53	30.89	
				Other General Economic Services	50.00	68.94	
				Grants-in-aid and Contributions	**390.52**		**221.80**
II. Revenue Deficit carried over to Section B	**10,562.49**		**11,270.42**	**Revenue surplus carried over to Section B**			
Total Section A	**73257.36**		**77,155.54**		**73,257.36**		**77,155.54**
Section B – Others							
III. Opening Cash Balance including Permanent Advances and Cash Balance investment	**5,658.26**		**4,417.46**	**III. Opening overdraft from Reserve Bank of India**			
IV. Miscellaneous Capital Receipt	**39.87**		**49.01**	**IV. Capital Outlay**	**13,537.90**		**15,306.60**
				General Services	**480.90**		**714.55**
				Social Services	**3,172.70**		**3,804.65**
				Education, Sports, Art and Culture	403.65	396.27	
				Health and Family Welfare	302.22	332.83	
				Water Supply, Sanitation, Housing and Urban Development	2,222.42	2,853.79	
				Information and Broadcasting	49.38	22.06	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.50	6.03	
				Social Welfare and Nutrition	65.40	98.20	
				Others	126.13	95.47	

Receipts				Disbursements			
	2017-18		2018-19		2017-18		2018-19
				Economic Services	**9,884.30**		**10,787.40**
				Agriculture and allied activities	1,350.81	1,816.09	
				Rural Development		3.86	
				Irrigation and Flood Control	973.55	1,274.38	
				Energy	5,454.44	5,500.25	
				Industry and Minerals	2.24	2.11	
				Transport	1,782.31	1,766.80	
				Science & Technology	-	-	
				General Economic Services	320.95	423.91	
V. Recoveries of Loans and Advances	**6,340.93**		**5,371.90**	**V. Loans and Advances disbursed**	**1,394.89**		**755.64**
From Power Projects	6,007.50	5,271.09		For Power Projects	887.48	52.83	
From Government Servants	93.19	58.38		To Government Servants	121.07	54.81	
From others	240.24	42.43		To others	386.34	648.00	
VI Revenue Surplus brought down	**-**	**-**		**VI. Revenue Deficit brought down**	**10,562.49**		**11,270.42**
VII. Public Debt Receipts	**21,489.76**		**34,264.97**	**VII. Repayment of Public Debt**	**6,338.85**		**17,183.87**
External debt				External debt			
Internal Debt other than Ways and Means Advances and Overdraft	21,269.27	33,635.11		Internal debt other than Ways and Means Advances and Overdraft	6,073.77	16,479.68	
Net transaction under Ways and Means Advances	79.48	505.03		Net transaction under Ways and Means Advances	79.48	505.03	
Loans and Advances from Central Government	141.01	124.83		Repayment of Loans and Advances to Central Government	185.60	199.16	
VIII. Appropriation to contingency fund				**VIII. Appropriation to contingency fund**	**26.77**		**12.18**
IX. Amount transferred from contingency fund	**26.77**		**12.18**	**IX. Expenditure from contingency fund**			
X. Public Accounts Receipts	**33,894.25**		**40,785.09**	**X. Public Account Disbursements**	**31,171.48**		**37,386.35**
Small Savings, Provident Fund, etc.	3,342.50	3,512.08		Small Savings, Provident Funds, etc.	2,116.18	2,344.37	
Reserve Funds	973.29	944.98		Reserve Funds	153.65	156.46	
Suspense and Miscellaneous	900.54	912.33		Suspense and Miscellaneous	852.20	978.04	
Remittances	8,098.05	8,911.01		Remittances	8,123.14	8,740.29	
Deposits and Advances	20,579.87	26,504.69		Deposits and Advances	19,926.31	25,167.19	
XI. Closing overdraft from Reserve Bank of India				**XI. Cash Balance at end**	**4,417.46**		**2,985.55**
				Cash in Treasuries and Local Remittances	0.54	0.54	
				Deposits with Reserve Bank	(-)490.11	(-)795.10	
				Departmental Cash Balance including Permanent Advances, etc.	2.93	3.91	
				Cash Balance Investment	2,084.53	721.57	
				Earmarked investments	2,819.57	3,054.63	
Total - Section B	**67,449.84**		**84,900.61**	**Total**	**67,449.84**		**84,900.61**

Appendix 1.5 Part B
(Reference: Paragraph 1.9.2; Page 35)
Summarised financial position of the State Government as on 31 March 2019

(₹ in crore)

As on 31 March 2018		Liabilities		As on 31 March 2019
1,37,812.37		**Internal Debt**		**1,54,967.80**
	97,017.33	Market Loans bearing interest	1,14,987.33	
	2.26	Market Loans not bearing interest	2.26	
	0.15	Loans from Life Insurance Corporation	0.00	
	29,442.54	Loans from other Institutions, etc.	29,608.70	
	11,350.09	Special Securities issued to the National Small Saving Fund of the Central Government	10,369.51	
1,941.27		**Loans and Advances from Central Government**		**1,866.94**
		Pre 1984-85 Loans		
	41.87	Non-plan Loans	40.25	
	1,758.39	Loans for State Plan Schemes	1,560.85	
	141.01	Other Loans for States with Legislature Schemes	265.84	
200.00		**Contingency Fund**		**200.00**
14,547.52		**Small Savings, Provident Funds, etc.**		**15,715.23**
7,067.03		**Deposits**		**8,404.55**
5,527.08		**Reserve Funds**		**6,315.60**
-		**Suspense & Misc. Balances**		
156.77		**Remittance balance**		**327.48**
1,67,252.04				**1,87,797.60**
As on 31 March 2018		**Assets**		**As on 31 March 2019**
79,358.89		**Gross Capital Outlay on Fixed Assets**		**94,616.48**
	17,374.35	Investments in shares of Companies, Corporations, etc.	30,747.91	
	61,984.54	Other Capital Outlay	63,868.57	
16,089.94		**Loans and Advances**		**11,473.68**
	11,689.47	Loans for Power Projects	6,471.21	
	4,320.79	Other Development Loans	4,926.36	
	79.68	Loans to Government Servants and miscellaneous loans	76.11	
0.72		**Advances**		**0.74**
10.80		**Suspense and Miscellaneous Balances**		**57.23**
-		**Remittance Balances**		**-**
4,417.46		**Cash**		**2,985.55**
	0.54	Cash in Treasuries and Local Remittances	0.54	
	(-)490.11	Deposits with Reserve Bank	(-)795.10	
	2.81	Departmental cash balances	3.79	
	0.12	Permanent advances	0.12	
	2,084.53	Cash Balance Investment	721.57	
	2,819.57	Reserve Fund Investment	3,054.63	
67,374.23		**Deficit on Government Accounts**		**78,663.92**
	10,562.49	(i) Revenue Surplus/deficit of the Current year	11,270.42	
	56,811.74	(ii) Accumulated deficit up to preceding year	67,374.23	
		Miscellaneous Government Account	19.27	
1,67,252.04		**Total**		**1,87,797.60**

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 ₹ 12.97 crore (net Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank" on 31 March 2019. The difference is under reconciliation (August 2019).

Appendix 1.6
(Reference: Paragraph 1.1.2; Page 5)
Statement of assessment/projections under 14th Finance Commission, Mid-Term Fiscal Policy Statement and Actuals for the year 2018-19

(₹ in crore)

Particulars	Assessment by FFC	Projections in MTFPS	Actual
Own tax revenue	66,779	49,132	42,581
Own non-tax revenue	4,814	11,303	7,976
Own revenue receipts	71,593	60,435	50,557
Total revenue expenditure	64,340	85,187	77,155
Salaries	-	20,597	19,763
Interest payment	12,310	14,037	13,551
Pension	6,588	8,301	8,140
Subsidies – Power	-	6,478	7,415
Revenue Surplus (+)/Deficit(-)	(+) 7,253	(-) 8,254	(-) 11,270
Fiscal deficit (percentage to GSDP)	3.25%	2.82%	3.10%
Outstanding debt (percentage to GSDP)	20.92%	23.44%	26.05%

Appendix 1.7

(Reference: Paragraph 1.8.3; Page 31)

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

Sr. No.	Government Companies	Investment (upto 2017-18)	Investment during 2018-19	Investment (upto 2018-19)	Accumulated Loss	Year of Account
		(₹ in crore)				
1.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	42.87	2.27	45.14	12.76	2013-14
2.	Haryana State Minor Irrigation (Tube wells) Corporation Limited, Chandigarh	10.89	0.00	10.89	354.28	2016-17
3.	Haryana Power Generation Corporation Limited	2,873.46	15.63	2,889.09	48.53	2017-18
4.	Uttar Haryana Bijli Vitran Nigam Limited	5,613.75	6,521.24	12,134.99	15,614.12	2017-18
5.	Dakshin Haryana Bijli Vitran Nigam Limited	4,626.66	6,114.85	10,741.51	13,790.39	2017-18
6.	Haryana Financial Corporation	202.01	0.00	202.01	113.51	2017-18
7.	Haryana Minerals Limited	0.24	0.00	0.24	5.08	2017-18
8.	Haryana Police Housing Corporation	25.00	0.00	25.00	1.14	2014-15
9.	Haryana Agro Industries Corporation Limited, Chandigarh	2.54	0.00	2.54	122.76	2014-15
10.	Haryana Concast Limited	0.00	0.00	0.00	27.18	1997-98
11.	Haryana Medical Services Limited	5.00	0.00	5.00	1.50	2014-15
12.	Haryana Women Development Corporation	15.51	0.00	15.51	2.23	2015-16
Total		**13,417.93**	**12,653.99**	**26,071.92**	**30,093.48**	

Appendix 1.8

(Reference: Paragraph 1.8.4; Page 32)

Summarised financial statement of departmentally managed commercial/quasi-commercial 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	Accum-ulated profit/ Loss	Interest on Capital	Total return (9+10)	Percentage return on capital
1	2	3	4	5	6	7	8	9	10	11	12
1.	Agriculture Department (Seed Depot Scheme)	1988-89	-	-	-	-	0.03	(-) 0.01	-	(-) 0.01	-
2.	Agriculture Department (Purchase and Distribution of Pesticides)	1986-87	0.82	1.68	-	-	1.67	0.13	-	0.13	7.74
3.	Printing and Stationary (National Text Book Scheme)	2007-08	17.97	21.59	0.09	0.01	7.24	1.74	1.43	3.17	14.68
4.	Food and Supply (Grain Supply Scheme)	2015-16	6,908.27	6,772.51	-	-	7,056.08	(-) 263.84	207.76	(-) 56.08	-
5.	Transport Department Haryana Roadways	2014-15	1,186.24	1,118.34	873.28	38.28	1,153.70	(-) 517.04	35.00	(-) 482.04	-
Total			**8,113.30**	**7,914.12**	**873.37**	**38.29**	**8,218.72**	**(-) 779.02**	**244.19**	**(-) 534.83**	**-**

Appendix 1.9

(Reference: Paragraph 1.8.5; Page 33)

Detail of Public Private Partnership Infrastructure projects under implementation

Sr. No.	Project name	Department/ Agency	Estimated cost (₹ in crore)	Structure (BOOT/ BOT)	Date of award	Likely date of completion/Status
1.	Metro Extension from Mundka to Bahadurgarh	HMSCL	2,028.96 (Haryana share to ₹787.96 crore)		February 2013	Date of commercial operation 24 June 2018
2.	Jhajjar Power Transmission Project.	HVPNL	382.00	DBFOT	-	12 March 2012 Project has been completed
3.	Metro link from Sikander Pur station to NH-8 Gurgaon	HMRTLL	1,088.00	BOT	-	14 November 2013 Project has been completed
4.	Metro link from Sikander Pur to Sector 56 Gurgaon	HMRTLL	2,143.00	DBFOT	-	31 March 2017 Project has been completed
5.	Construction of Kundli Manesar Palwal (KMP) Expressway.	HSIIDC	1,863.00	BOT (Annuity)	August 2016	Provisional completion certificate issued in December 2018. Rectification of bumps and punch list items were not completed upto September 2019.
6.	14 projects for Development of Integrated Solid Waste Management in Haryana State	Urban Local Bodies	1,627.62	BOOT	--	Out of 14 projects, two projects under implementation and likely to complete in September 2019. Bid evaluation for one project has been done and the project shall be awarded soon. Tenders in respect of projects invited in next three months. Tenders in four projects were invited in January 2018 and single bid is received in each project. Decision on retendering is pending for approval.
7.	Radiological Services	Health	Nil	DFO & M	July 2014 for District Hospitals	CT & MRI functional in four District Hospital and only CT Scan functional in nine District.
8.	Haemodialysis Services.	Health	Nil	DFO & M	December 2015 for 14 District Hospitals	Services are started in 10 districts hospitals.
9.	Cath Lab Services	Health	Nil	DFO & M	March 16 for 4 district Hospitals	Functional in all four district hospitals.
10.	Development of 2 laning with paved shoulder of Firozepur Jhirka Biwan Road (0.00 to 14.28 Km.) in the State of Haryana	PWD (B&R)	94.00	DBFOT (toll) 23.06.2016	--	Completed.
11.	Upgradation of 1396 Govt. ITI's	Industrial Training Deptt Haryana	130.00	--	2007 to 2012	2037-2042 (including moratorium period of ten years)
12.	Construction of Gurgaon Recreation Park.	HSIIDC	230.00	Joint Venture	2 June 2000	
13.	Maintenance of Gurgaon, Faridabad and Ballabgarh Sohana Road (Length 66.185 Km)	PWD (B&R)	180.00	BOT		Project is in operational stage
14.	Bus Stand NIT, Faridabad	DGST	110.94	DBOFT	14 June 2018	Two years after approval plan and handover of site, which was under process
Total			**9,877.52**			

Appendix 2.1

(Reference: Paragraph 2.2; Page 53)

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

(₹ in crore)

Sr. No.	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/Excess
Revenue (Voted)						
1	4-Revenue	1,105.74	288.60	1,394.34	1,066.23	(-) 328.11
2	6-Finance	8,381.79	0.76	8,382.55	8,211.30	(-) 171.25
3	8-Buildings and Roads	1,208.65	12.15	1,220.80	961.32	(-) 259.48
4	9 Education	13,587.44	175.00	13,762.44	11,962.65	(-) 1,799.79
5	11-Sports and Youth Welfare	394.17	0.00	394.17	279.31	(-) 114.86
6	13-Health	4,050.41	125.15	4,175.56	3,678.19	(-) 497.37
7	15-Local Government	4,223.60	800.49	5,024.09	2,855.46	(-) 2,168.63
8	18-Industrial Training	504.78	0.00	504.78	319.67	(-) 185.11
9	19-Welfare of SCs, STs, Other BCs and Minorities	722.51	2.17	724.68	398.71	(-) 325.97
10	20-Social Security and Welfare	6,054.80	5.79	6,060.59	5,796.07	(-) 264.52
11	21-Women and Child Development	1,217.97	197.20	1,415.17	938.59	(-) 476.58
12	23-Food and Supplies	388.97	0.20	389.17	280.67	(-) 108.50
13	24-Irrigation	1,645.20	0.00	1,645.20	1,430.88	(-) 214.32
14	25-Industries	316.90	250.73	567.63	224.05	(-) 343.58
15	27-Agriculture	2,667.85	65.00	2,732.85	1,776.07	(-) 956.78
16	28-Animal Husbandry & Dairy Development	893.28	30.00	923.28	815.72	(-) 107.56
17	30-Forest & Wild Life	425.67	20.00	445.67	301.71	(-) 143.96
18	32-Rural and Community Development	4,510.11	349.45	4,859.56	3,597.81	(-) 1,261.75
19	34-Transport	2,329.59	195.00	2,524.59	2,117.83	(-) 406.76
20	36-Home	4,307.89	251.14	4,559.03	3,900.19	(-) 658.84
21	38-Public Health and Water Supply	1,952.23	76.60	2,028.83	1,834.34	(-) 194.49
22	39-Information and Publicity	193.07	217.81	410.88	216.16	(-) 194.72
23	40-Energy & Power	6,614.73	1,751.01	8,365.74	7,473.36	(-) 892.38
24	42-Administration of Justice	692.48	92.07	784.55	590.07	(-) 194.48
	Total	**68,389.83**	**4,906.32**	**73,296.15**	**61,026.36**	**(-) 12,269.79**
Revenue(Charged)						
25	6-Finance	14,289.39	129.60	14,418.99	13,551.46	(-) 867.53
	Total	**14,289.39**	**129.60**	**14,418.99**	**13,551.46**	**(-) 867.53**
Capital (Voted)						
26	7-Planning and Statistics	410.00	300.00	710.00	399.86	(-) 310.14
27	8-Buildings and Roads	3,474.14	256.30	3,730.44	2,848.31	(-) 882.13
28	13-Health	522.50	45.00	567.50	144.70	(-) 422.80
29	23-Food and Supplies	9,451.21	3,000.00	12,451.21	12,266.09	(-) 185.12
30	24-Irrigation	1,537.07	100.00	1,637.07	1,194.17	(-) 442.90
31	34-Transport	287.10	60.00	347.10	183.53	(-) 163.57
32	36-Home	410.00	0.00	410.00	255.80	(-) 154.20
33	38-Public Health and Water Supply	1,759.49	0.00	1,759.49	1,464.96	(-) 294.53
34	45-Loans and Advances	1,766.42	245.54	2,011.96	755.64	(-) 1,256.32
	Total	**19,617.93**	**4,006.84**	**23,624.77**	**19,513.06**	**(-) 4,111.71**
Capital (Charged)						
35	Public Debt charged	12,465.75	6,800.00	19,265.75	17,183.87	(-) 2,081.88
	Total	**12,465.75**	**6,800.00**	**19,265.75**	**17,183.87**	**(-) 2,081.88**
	Grand Total	**1,14,762.90**	**15,842.76**	**1,30,605.66**	**1,11,274.75**	**(-) 19,330.91**

Appendix 2.2

(Reference: Paragraph 2.3.1; Page 53)

Detail of expenditure incurred without provision (above ₹ one crore)

Sr. No.	Major Head/Minor/Sub Heads of Expenditure	Amount (₹ in crore)
Grant No. 24-Irrigation		
1	2700- Major Irrigation-02 -West Jamuna Canal Project (Commercial), 001- Direction and Administration,93- Chief Engineer	2.19
2	2700- Major Irrigation-04 - Loharu Canal Project ,001- Direction and Administration, 91- Executive Engineer	1.35
3	2700- Major Irrigation-05 - Jawahar Lal Nehru Canal Project (Commercial),001- Direction and Administration,91- Executive Engineer	1.86
4	2700- Major Irrigation-18- Non-Commercial Irrigation Projects, 001- Direction and Administration,89- Special Revenue	2.03
5	2700- Major Irrigation-80- General, 001- Direction and Administration, 89- Special Revenue	5.33
6	2700- Major Irrigation-80- General, 001- Direction and Administration, 91- Executive Engineer	56.65
7	2700- Major Irrigation-80- General, 001- Direction and Administration, 92- Superintending Engineer	4.64
Grant No. 25-Industries		
8	2852- Industries-08 -Consumer Industries, 600- Others, 98- National Mission on Food Processing (NMFP)	2.19
Grant No. 40-Energy and Power		
9	4801- Capital Outlay on Power Projects- 05-Transmission and Distribution, 190- Investments in Public Sector and Other Undertakings, 95- Equity Capital to DISCOMs under UDAY 96-Equity Capital to UHBVNL under UDAY Funding for losses takeover	10.25
	Total	**86.49**

Appendix 2.3

(Reference: Paragraph 2.3.5; Page 57)

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

(₹ in crore)

Sr. No.	Name of the Grant	Original	Supplementary	Actual	Saving out of provisions
Revenue (Voted)					
1	4-Revenue	1,105.74	288.60	1,066.23	(-) 328.11
2	5-Excise and Taxation	238.03	5.35	194.98	(-) 48.40
3	6-Finance	8,381.79	0.76	8,211.30	(-) 171.25
4	8-Buildings and Roads	1,208.65	12.15	961.32	(-) 259.48
5	9-Education	13,587.44	175.00	11,962.65	(-) 1,799.79
6	10-Technical Education	437.95	25.00	394.78	(-) 68.17
7	13-Health	4,050.41	125.15	3,678.19	(-) 497.37
8	14-Urban Development	104.99	1.86	67.92	(-) 38.93
9	15-Local Government	4,223.60	800.49	2,855.46	(-) 2,168.63
10	16-Labour	50.10	0.51	45.86	(-) 4.75
11	19-Welfare of SCs, STs, Other BCs and Minorities	722.51	2.17	398.71	(-) 325.97
12	20-Social Security and Welfare	6,054.80	5.79	5,796.07	(-) 264.52
13	21-Women and Child Development	1,217.97	197.20	938.59	(-) 476.58
14	25-Industries	316.90	250.73	224.05	(-) 343.58
15	27-Agriculture	2,667.85	65.00	1,776.07	(-) 956.78
16	28-Animal Husbandry & Dairy Development	893.28	30.00	815.72	(-) 107.56
17	30-Forest & Wild Life	425.67	20.00	301.71	(-) 143.96
18	31-Ecologoy and Environment	12.42	0.67	4.95	(-) 8.14
19	32-Rural and Community Development	4,510.11	349.45	3,597.81	(-) 1,261.75
20	34-Transport	2,329.59	195.00	2,117.83	(-) 406.76
21	36-Home	4,307.89	251.14	3,900.19	(-) 658.84
22	37-Elections	62.41	13.43	45.21	(-) 30.63
23	38-Public Health and Water Supply	1,952.23	76.60	1,834.34	(-) 194.49
24	41-Electronics & IT	148.66	5.00	88.30	(-) 65.36
25	42-Administration of Justice	692.48	92.07	590.07	(-) 194.48
26	43-Prisons	273.13	7.16	209.80	(-) 70.49
27	44-Printing and Stationery	33.92	5.38	30.46	(-) 8.84
	Total	**60,010.52**	**3,001.66**	**52,108.57**	**(-) 10,903.61**
Revenue (Charged)					
28	6-Finance	14,289.39	129.60	13,551.46	(-) 867.53
	Total	**14,289.39**	**129.60**	**13,551.46**	**(-) 867.53**
Capital (Voted)					
29	7-Planning and Statistics	410.00	300.00	399.86	(-) 310.14
30	8-Buildings and Roads	3,474.14	256.30	2,848.31	(-) 882.13
31	13-Health	522.50	45.00	144.70	(-) 422.80
32	24-Irrigation	1,537.07	100.00	1,194.17	(-) 442.90
33	34-Transport	287.10	60.00	183.53	(-) 163.57
34	39-Information and Publicity	50.00	1.00	22.06	(-) 28.94
35	40-Energy & Power	5,515.86	19.43	5,500.25	(-) 35.04
36	44-Printing and Stationery	1.00	1.38	0.09	(-) 2.29
37	45-Loans and Advances	1,766.42	245.54	755.64	(-) 1,256.32
	Total	**13,564.09**	**1,028.65**	**11,048.61**	**(-) 3,544.13**
	Grand Total	**87,864.00**	**4,159.91**	**76,708.64**	**(-) 15,315.27**

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

(₹ in crore)

Sr. No	Name of the Grant	Original	Supplementary	Actual	Saving
Revenue (Voted)					
1	1-Vidhan Sabha	65.09	9.40	70.81	(-) 3.68
2	2-Governor and Council of Ministers	158.15	4.00	158.48	(-) 3.67
3	3-General Administration	316.49	66.24	324.93	(-) 57.80
4	12-Art and Culture	21.74	12.18	23.72	(-) 10.20
5	17-Employment	236.19	103.44	294.26	(-) 45.37
6	22-Welfare of Ex-Servicemen	149.32	42.74	162.29	(-) 29.77
7	26-Mines and Geology	70.53	35.88	93.84	(-) 12.57
8	35-Tourism	3.98	12.00	14.87	(-) 1.11
9	39-Information and Publicity	193.07	217.81	216.16	(-) 194.72
10	40-Energy & Power	6,614.73	1,751.01	7,473.36	(-) 892.38
Revenue (Charged)					
11	2-Governor and Council of Ministers	18.17	5.29	19.82	(-) 3.64
12	3-General Administration	11.58	6.27	15.84	(-) 2.01
Capital (Voted)					
13	23-Food and Supplies	9,451.21	3,000.00	12,266.09	(-) 185.12
Capital (Charged)					
14	Public Debt charged	12,465.75	6,800.00	17,183.87	(-) 2081.88
	Total	**29,776.00**	**12,066.26**	**38,318.34**	**(-) 3,523.92**

Appendix 2.4
(Reference: Paragraph 2.3.6; Page 57)
Detail showing rush of expenditure in the last quarter/month of the year

(₹ in crore)

Sr. No.	Grant Number	Head of Account	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2019	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	04-Revenue	2506-Land Reforms	41.40	33.15	80	31.26	76
2.	07-Planning and Statistics	5475-Capital Outlay on Other General Economic Services	399.86	342.31	86	276.64	69
3.	08-Buildings and Roads	2216-Housing	48.06	29.43	61	23.93	50
4.		3054-Roads and Bridges	729.81	455.50	62	401.48	55
5.	18-Industrial Training	4250-Capital Outlay on other Services	14.83	12.21	82	10.42	70
6.	21-Women and Child Development	2236-Nutrition	105.29	55.58	53	26.19	25
7.	24-Irrigation	2701-Medium Irrigation	209.24	194.76	93	188.16	90
8.		4700-Capital Outlay on Major Irrigation	550.89	318.24	58	261.46	47
9.		4701-Capital Outlay on Medium Irrigation	536.71	365.34	68	280.64	52
10.		4711-Capital Outlay on Flood Control Project	186.79	108.22	58	86.04	46
11.	26-Mines and Geology	2853-Non Ferrous Mining and Metallurgical Industries	93.84	63.12	67	52.47	56
12.	27-Agriculture	2401-Crop Husbandry	1,332.53	737.55	55	550.20	41
13.	33- Co-operation	4425-Capital Outlay on Co-operation	124.48	117.51	94	116.89	94
14.	37-Elections	2015-Elections	45.21	27.67	61	21.94	49
15.	39-Information and Publicity	4220- Capital outlay on Information and Publicity	22.06	22.06	100	20.64	94
16.	40-Power and Energy	2810-New and Renewable Energy	77.14	65.37	85	28.00	36
17.	44-Printing and Stationery	2058-Printing and Stationery	19.69	10.30	52	3.96	20
		Total	**4,537.83**	**2,958.32**	**65**	**2,380.32**	**52**

Appendix 2.5

(Reference: Paragraph 2.4.2; Page 58)

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

(₹ in crore)

Sr. No	Name of Treasury	No. of Vouchers	Amounts
1.	Ambala	33	0.30
2.	Bhiwani	34	1.30
3.	Chandigarh	2	0.01
4.	Faridabad	50	0.51
5.	Fatehabad	3	0.00[1]
6.	Gurugram	16	0.35
7.	Hisar	21	0.24
8.	Jagadhari	15	0.20
9.	Jhajjar	12	2.10
10.	Jind	6	0.04
11.	Kaithal	6	0.07
12.	Karnal	90	1.54
13.	Kurukshetra	4	0.04
14.	Narnaul	8	0.09
15.	Nuh (Mewat)	5	0.21
16.	Panchkula	10	0.21
17.	Panipat	9	0.13
18.	Rewari	11	0.10
19.	Rohtak	8	0.03
20.	Sirsa	18	0.28
21.	Sonipat	24	0.41
Total		**385**	**8.17**

[1] ₹ 41,697/-

Appendix 2.6

(Reference: Paragraph 2.4.4; Page 59)

Statement showing net difference in respect of Major Head 8782-Remittances 103-Forest Remittances

(₹ in crore)

Sr. No.	Name of Division	Debit	Credit
1.	Principal Chief Conservator of Haryana, Panchkula	4.20	-
2.	Conservator of North Circle, Panchkula	-	0.01
3.	Divisional Officer (T) Morni (Pinjore)	-	0.44
4.	Divisional Officer (T) Yamuna Nagar	0.03	-
5.	Divisional Officer (T) Ambala City	1.43	-
6.	Divisional Officer (T) Kurukshetra	-	0.49
7.	Divisional Officer (T) Karnal	-	0.20
8.	Divisional Officer (T) Sonipat	-	0.57
9.	Divisional Officer (T) Kaithal	-	0.05
10.	Conservator of South Circle Gurgaon	-	0.00[2]
11.	Divisional Officer (T) Mohindergarh	0.17	-
12.	Divisional Officer (T) Faridabad	-	3.77
13.	Divisional Officer Rohtak	0.54	
14.	Divisional Officer Gurgaon	2.51	
15.	Conservator of West Circle Hisar		0.03
16.	Divisional Officer (T) Sirsa	0.32	-
17.	Divisional Officer (T) Jind	0.78	-
18.	Divisional Officer (T) Hisar	0.12	
19.	Divisional Officer (T) Bhiwani	-	0.37
20.	Divisional Officer (P) Karnal	1.19	-
21.	Divisional Officer (P) Kurukshetra	0.40	
22.	Divisional Officer (P) Yamunanagar	1.16	-
23.	Conservator of Training Circle Pinjore, Panchkula	-	0.00[2]
24.	Conservator of Research Circle Pinjore, Panchkula	-	0.06
25.	Conservator of Central Circle Rohtak	0.05	-
26.	Divisional Officer Community Forestry Project Panipat	-	0.62
27.	Divisional Officer Community Forestry Project Faridabad	-	0.06
28.	Divisional Officer (T) Panipat	-	0.13
29.	Divisional Officer Jhajjar	-	0.93
30.	Divisional Officer (M&E) Karnal	0.21	-
31.	Divisional Officer (T) Mewat Nuh	-	0.26
32.	Divisional Officer (T) Rewari	0.45	-
33.	Divisional Officer (T) Fatehabad	-	2.14
34.	Chief Wild Life Warden Panchkula	-	0.01
35.	Divisional Wild Life Officer Panchkula	0.01	-
36.	Divisional Wild Life Officer Rohtak	-	0.83
37.	Conservator of Community Forestry Project Ambala	-	0.01
38.	Divisional Officer Community Forestry Project Kurukshetra	0.34	-
39.	Conservator of Community Forestry Project Circle Hisar	-	0.00[2]

[2] Amount less than ₹ 50,000/-

Sr. No.	Name of Division	Debit	Credit
40.	Divisional Officer Community Forestry Project Bhiwani	0.01	-
41.	Divisional Officer Community Forestry Project Jatusana, Rewari	-	0.02
42.	Divisional Officer Community Forestry Project Hisar	-	0.03
43.	Conservator of Officer (M&E) Circle Karnal	-	0.00[3]
44.	Divisional Officer (T) Palwal	3.14	-
45.	Divisional Wild Life Officer Gurgaon	-	0.01
46.	Divisional Wild Life Officer Hisar	0.03	-
47.	Divisional Officer Training Division Sohna	0.01	-
48.	Conservator of Working Plan Circle Gurgaon	-	0.44
49.	Divisional Officer Training Division Pinjore	-	0.00[3]
50.	Divisional Officer Research Division Pinjore	0.04	-
51.	Divisional Officer Seed Collection Division Pinjore	-	0.04
52.	DFO (P) Hisar	-	0.30
53.	Divisional Officer (M&E) Hisar	-	0.01
54.	Divisional Officer ECO Tourism Panchkula	0.00[3]	-
55.	Cyber Treasury	-	1.00
56.	C.F., S.F. Ambala	-	0.05
57.	Divisional Officer Community Ambala	0.00[3]	-
58.	Conservator of (P) Circle Karnal		0.00[3]
59.	DFO Eco. Tourism Gurgaon		0.00[3]

[3] Amount less than ₹ 50,000/-

Appendix 2.7

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

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

(₹ in crore)

Sr. No	Department Name	Scheme Name	Approved outlay	Revised outlay
1.	Economic and Statistical Analysis, Haryana	Haryana Institute for Fiscal Management	10.00	-
2.	Education(Secondary)	Inclusive Education for Disabled at Secondary Stage (IEDSS)	17.10	-
3.		Construction and running of girls hostel for students of Secondary and Higher Secondary Schools in educationally backward blocks	17.43	-
4.		Sakshar Bharat Scheme	1.00	-
5.	Fisheries	Strengthening of Database and Information Networking for Fisheries Sector/ Renamed as Strengthening of Data basis and Information Networking for Fisheries Sector - Establishment Expenses	1.40	-
6.	Health	Arogya Kosh for the patients below poverty line	2.10	-
7.	Horticulture	On-farm & marketing support to horticulture farmers	199.33	-
8.	Public Health Engineering	Desert Development Programme	30.00	-
9.		Accelerated Rural Water Supply -NRDWP-Sustainability (Central)	10.00	-
10.		Special Component Plan for Scheduled Castes under DDP	10.00	-
11.	Public Works (Buildings and Roads)	Construction of Hostels for Scheduled Castes Students in Polytechnics	10.00	-
12.	Registrar, Co-operative Societies, Haryana	Share Capital Urban Co-operative Banks	2.00	-
13.		Haryana State Co-operative Agriculture and Rural Development Bank, Chandigarh	1.00	-
14.		Government contribution to the share capital to Primary Cooperative and Agriculture Rural Development	1.00	-
15.		Loan to Housing Cooperatives	1.00	-
16.	Skill Development and Industrial Training	Establishment of Haryana Skill Development Mission	17.00	-
17.		Up-gradation of ITIs into Model ITIs	1.00	-
18.		Up-gradation of ITIs into Model ITIs	4.00	-
19.		Pradhan Mantri Kaushal Vikas Yojna	32.33	-
20.		Hospitality Education in ITIs	1.06	-
		Total	**368.75**	

Appendix 2.8

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

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

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1	Economic and Statistical Analysis, Haryana	State Strategic Statistical Plan (SSSP) at State and district level-establishment expenses	10.00	1.00
2	Development and Panchayat	Haryana State Gramin Swachhata Puraskar Scheme	5.00	1.00
3		Scheme for assistance of Haryana Rural Development Authority	5.00	0.01
4		Scheme for assistance to Haryana Rural Development Authority	10.00	0.01
5	Education(Secondary)	Construction of Senior Secondary and High Schools Building under NABARD	100.00	0.10
6	Forests	Agro- forestry under National Mission for Sustainable Agriculture (NMSA) Centrally Sponsored Scheme	6.00	3.00
7		National Afforestation Programme (National Mission for a green India)	20.00	0.01
8		National Afforestation and Forestry/ Afforestation activities by State Forest Development Agency (SFDA)	15.00	0.01
9	Horticulture	Scheme for promotion of Micro Irrigation in over exploited and critical blocks in Haryana State under Irrigation Efficiency Scheme of NABARD	11.84	0.01
13	Information Technology, Electronics and Communication	National e-Governance Action Plan	15.97	2.00
10	Irrigation and Water Resources	Construction of Canal (SYL)	100.00	0.10
11		Restoration capacity of Bhakhra Main Line	7.00	1.50
12		Micro Irrigation under Irrigation Efficiency Scheme under NABARD	110.00	0.01
14	Medical Education and Research	Construction work of Nursing Training Schools/Colleges in the State -Construction of Building	20.00	5.00
15		Construction Work of Dental College at Nalhar -Construction of Building	5.00	2.00
16	Police	Regional Forensic Science Laboratory Staff	7.00	0.01
17	Power	Loans to Haryana Vidyut Parsaran Nigam Ltd.	500.00	390.00
18		Loan to HPGCL from NABARD under RIDF Schemes	220.11	0.01
19	Public Works (Buildings and Roads)	Construction of office building for State Vigilance Bureau	20.00	14.00
20		Treasury and Accounts Administration	5.00	2.00
21		Construction of Buildings under Swaran Jayanti Yojna	10.00	3.00
22	Rural Development	Rashtriya Sam Vikas Yojna / Backward Region Grant Fund renamed as Swaran Jayanti Uthaan Yojana -Normal Plan	67.00	3.00
23		Scheme for the Backward Grant Region Fund For Scheduled Castes renamed as Swaran Jayanti Utahan Yojana	33.00	1.00
26		Integrated Wasteland Development/Management Project	66.00	24.00

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
27		Integrated Waste Land Development/ Management Project	10.00	6.00
28		Scheme for the National Rural Employment Guarantee for Scheduled Castes	55.00	36.00
24	Science and Technology	Setting up of Science Centre at Ambala Cantt.	5.85	1.00
25		Setting up of Science City at Sonipat	20.00	3.80
29	Sports and Youth Welfare	Panchayti Yuva Krida and Khel Abiyan (PYKKA) renamed as Khelo India-National Programme for Development of Sports-Central Sector Scheme Grant-in-aid	20.00	5.00
30		Infrastructure Scheme	10.25	5.25
31	Technical Education	Setting up of Indian Institute of Information Technology (IIIT), Kilohard, Sonipat.	10.00	1.00
32	Urban Local Bodies	Shifting of Milk Dairies	6.00	0.01
33		National Urban Lively hood Mission	36.00	24.00
34	Welfare of SCs, STs and Other BCs	Girls and Boys Hostel	5.00	3.00
35		Construction of hostel for OBC Boys and girls	5.00	2.50
36		Pre-Matric scholarship to BC students	6.00	4.00
37		Pre-Matric Scholarship to SC students	35.00	15.00
38		Babu Jagjivan Ram Chhatrawas Yojna	5.50	3.50
39		Skill Development Programme various fields for Scheduled Castes	12.00	6.40
40		Subsidy for traditional schemes such as Dairy, Piggery and other Schemes	7.95	0.95
41		Post Matric Scholarship to BC students	30.00	20.00
		Total	**1,648.47**	**590.19**

Appendix 2.9

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

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

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay
1	Agriculture and Farmer Welfare	Setting up Bio-gas Plants	6.00	6.00
2	Animal Husbandry	National Plan for Dairy Development	2.20	2.20
3	Irrigation and Water Resources	Executive Engineer	3.59	3.59
4		Construction of Canals	1.00	1.00
5		Construction of Canals (Mewat)	1.00	1.00
6	Medical Education and Research	Construction work AIIMS, Manethi (Rewari)	1.00	1.00
7	Public Works (Buildings and Roads)	Purchase of land for construction of Office-Building (Home Guard and Civil Defence)	2.00	2.00
8	Rural Development	Saansad Adarsh Gram Yojana (SAJY)	2.50	2.50
9	Urban Local Bodies	National Urban Lively hood Mission for Scheduled Castes	5.40	5.40
10	Welfare of SCs, STs and Other BCs	Dr Ambedkar Pre-Matric and Post Matric Scholarship scheme for Denotified Tribes (DNTs)	4.00	4.00
	Total		**28.69**	**28.69**

Appendix 2.10

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

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

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	Percentage of approved outlay
1	Education (Elementary)	Sarv Shiksha Abhiyan	148.28	193.83	90.74	61
2	Education (Secondary)	Rashtriya Madhyamik Shiksha Abiyan (RMSA)	80.00	81.96	54.86	69
3	Medical Education and Research	Construction work of University of Health Sciences, Karnal - Construction of Building	50.00	62.15	21.73	43
4	Public Relations	Production of Films - Information Technology	2.45	4.00	1.92	78
5	Technical Education	Establishment of Government Engineering College Jhajjar	2.50	3.00	1.07	43
6	Treasury and Accounts	Integrated Finance and Human Resource Management Information System	3.65	4.67	1.89	52
7	Urban Local Bodies	Grant-in-aid to Municipalities for SC Component State Finance Commission Devolution	88.00	224.00	61.60	70
		Total	**374.88**	**573.61**	**233.81**	**62**

Appendix 2.11

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

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

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	Percentage of AE against RE
1	Agriculture and Farmer Welfare	Scheme for the stocking and distribution of fertilizer by Institutional agencies	25.00	20.00	13.09	65
2		Scheme for strengthening of Agriculture Extension infrastructure	7.00	6.99	4.70	67
3		National e-Governance Plan for Agriculture (Ne GP-A)	9.00	6.00	2.68	45
4		ISOPOM renamed as National Mission of Oil Seeds & Oil palm (NMOOP)	5.00	1.64	1.15	70
5		Sub-Mission on Agriculture Mechanization	215.71	196.50	72.73	37
6	Development and Panchayat	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA) renamed as Rashtriya Gram Swaraj Abhiyan (RGSA)	40.25	15.02	11.65	78
7		Scheme for Sanitation under Swachh Bharat Mission (Gramin) -Normal Plan	125.00	120.00	70.94	59
8	Education (Elementary)	Monthly Stipend to BPL students in classes I-VIII	12.00	10.00	5.17	52
9		Swaran Jayanti Programme -Swacch Prangan	30.00	12.00	6.00	50
10		Sarva Shiksha Abhiyan	741.38	621.14	432.93	70
11	Education (Secondary)	Computer Literacy and Studies in School	100.08	48.00	38.08	79
12	Environment and Climate Change	Setting up of Environment Training Institute at Gurugram	5.00	1.02	0.01	1
13	Family Welfare	State Family Planning Bureau	5.83	4.00	3.08	77
14	Fisheries	Scheme for the Ornamental Fisheries	10.00	6.00	3.32	55
15		Development of Fresh Water Aquaculture	20.35	17.60	8.63	49
16		Scheme for the Utilization of Saline Ground Water for Fish / Renamed as Productive utilization of Saline/ Alkaline Waters for Aquaculture	5.10	3.09	1.01	33
17	Forests	Extension of Zoo and Deer Parks.	5.50	4.50	3.31	74
18	Health	Rashtriya Mazdoor Swasthya Bima Yojana for BPL Families	200.00	5.00	2.00	40
19	Information Technology Electronics and Communication	IT Plan for Haryana	67.50	60.00	47.25	79
20		Computer Network.	32.60	29.00	22.82	79
21	Medical Education and Research	Mukhya Mantri Muft Ilaj Yojana for Medical Education & Research -Pt. B.D.Sharma University of Health Sciences, Rohtak	25.00	14.00	8.38	60
22		Establishment Office of the Director, Research and Medical Education, Haryana	8.00	7.28	5.25	72
23		Construction work of B.D.Sharma University of Health Science Rohtak. -Construction of Building	60.00	38.00	24.29	64

Sr. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure	Percentage of AE against RE
24	Medical Education and Research	Construction works of New Government Medical College at Jind	30.00	4.00	1.42	36
25		Construction of BPS Women Medical College Khanpur Kalan (Sonipat) -Construction of Building (State Contribution)	97.00	4.00	2.53	63
26		Construction of Mewat Medical College at Nalhar -Construction of Building (State Contribution)	70.00	26.36	15.38	58
27		Construction works of New Government Medical College at Bhiwani	108.50	68.50	1.13	2
28	Police	Police Station	300.00	292.00	202.29	69
29		Office Buildings	110.00	68.58	53.51	78
30	Power	Loans to Haryana DISCOM for Power Project -Loan to DHBVNL	204.00	100.00	41.94	42
31		Loans to Haryana DISCOM for Power Project -Loans to UHBVNL	350.53	191.90	10.90	6
32	Prisons	Moderinsation of Prisons	35.00	18.59	1.48	8
33	Public Health Engineering Department	Rural Sanitation -Mahagram Yojana for providing Sewerage System in Village	103.50	24.07	9.72	40
34		Accelerated Rural Water Supply - NRDWP- Coverage Central	180.00	150.00	111.32	74
35	Registrar, Co-operative Societies, Haryana	Share Capital to Primary Agriculture Cooperative Societies from National Cooperative Development Corporation	5.00	2.00	0.87	44
36	Rural Development	Scheme for the Construction/Up-gradation of Houses for Scheduled Castes and Scheduled Tribe Freed bonded labour under Indira Awas Yojna Renamed as Pradhan Mantri Awas Yojna (PMAY)	120.00	90.00	28.65	32
37	Skill Development and Industrial Training Department	Skill Training for Scheduled Castes students	15.00	6.48	2.44	38
38	Social Justice and Empowerment	Scheme for Development of Minority Concentration District Mewat & Sirsa	50.00	13.00	1.90	15
39	Sports and Youth Welfare	Sports Awards and Incentive Scheme -Normal Plan	5.00	4.55	3.54	78
40	Urban Local Bodies	Scheme for compensation of loss of commercial property of small shopkeepers because of Natural Disaster	5.00	0.20	0.08	40
41		New Urban Renewal Mission (AMRUT)	540.00	384.00	193.44	50
42		Smart City	400.00	200.00	101.00	51
43		Swachh Bharat Mission	128.00	75.00	5.65	8
44		Pradhan Mantri Awas Yojana - Urban(PMAY-U)	160.00	155.00	117.44	76
45	Welfare of S.Cs., S.Ts. and Other O.B.C.	Post-Matric Scholarships to Scheduled Castes	200.00	70.00	48.41	69
46	Women and Child Development	Setting up of Anganwadi Training Centres(UDISHA Project)	5.00	3.00	1.00	33
47		Scheme for Adolescent Girls	18.26	10.00	0.49	5
48		Financial assistance to Scheduled Castes adolescent girls under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	10.00	5.00	0.04	1
		Total	**5,005.09**	**3,213.01**	**1,745.04**	**54**

Appendix 2.12

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

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

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Original/ Revised outlay	Actual Expenditure	Percentage of AE of Original outlay
1.	Agriculture and Farmer Welfare	Scheme on National Project on Management of Soil Health & Fertility during the year 2010-11	1.00	0.61	61
2.		Providing Soil and Water Testing Services to the Farmers -Normal Plan	4.00	0.69	17
3.		Scheme for Agriculture Engineering Service	5.00	3.29	66
4.		National Food Security Mission	32.00	8.65	27
5.		National Food Security Mission for Scheduled Castes	8.00	1.15	14
6.	Archaeology and Museums	Archaeological Excavation Exploration Programme	1.21	0.37	31
7.	Development and Panchayat	Community Development - Setting up of Haryana Institute of Rural Development Nilokheri renamed as Scheme for Training & Capacity Building -Haryana Institute of Rural Development Nilokheri	3.10	2.00	65
8.	Food and Supplies	Construction of Godowns - NABARD Contribution	9.50	4.50	47
9.	Forests	Strengthening, Expansion and Improvement of Sanctuaries	5.00	1.46	29
10.	Public Health Engineering	Stock -Credit to Stock	5.00	1.76	35
11.		Annuity of Land Acquired by PHE Department	4.00	3.16	79
12.		Accelerated Rural Water Supply -NRDWP (Water Quality Monitoring & Surveillance WQMS)	12.00	2.87	24
13.		Accelerated Rural Water Supply -NRDWP-(Support Activities)	12.00	4.97	41
14.		National River Conservation Plan	15.87	7.90	50
15.		Installation of Community Water Purification Plants under NITI Ayog	2.00	0.21	11
16.	Public Relations	Payment of Plot allotted for the construction of Suchna Bhawan at Panchkula	10.00	0.42	4
17.		Construction of War Memorial at Ambala Cantt	40.00	20.64	52
18.	Public Works (Building and Roads)	Construction of Bridges in Haryana State -Construction of Bridges and Railway Over Bridges for National Capital Region Scheme	2.00	1.40	70
19.	Public Works (Building and Roads)	Construction of Bridges and Railway Over Bridges in Haryana State. -Construction of	60.00	41.69	69

Sr. No.	Department Name	Scheme Name	Original/ Revised outlay	Actual Expenditure	Percentage of AE of Original outlay
		Bridges and Railway Over Bridges under Nation Capital Region Scheme			
20.		Construction/Widening &Strengthening / Special Repair of roads in the Scheduled Castes Population area -National Capital Region Contribution	20.20	14.14	70
21.	Registrar, Co-operative Societies, Haryana	Scheme for various branches of RCS, Office at Head Quarter - Information Technology	1.50	0.74	49
22.	Rural Development	Construction/ upgradation of Houses for S.Cs./STs Freed bonded Labour under Indira Awas Yojna (NR) Renamed as Pradhan Mantri Awas Yojna - Normal Plan	80.00	23.05	29
23.	Social Justice and Empowerment	Financial assistance to Scheduled Castes families under Rajiv Gandhi Pariwar Bima Yojna Renamed as Rajiv Gandhi Pariwar Bima Yojna (SCs)	1.25	0.89	71
24.	Sports and Youth Welfare	Infrastructure Scheme for Scheduled Castes	20.00	12.96	65
25.	Technical Education	Establishment of Govt. Engineering College Nilokheri District Karnal	5.00	3.91	78
26.		Establishment of Ch. Devi Lal Engineering College	7.00	5.21	74
27.		Establishment of Government Engineering College Rewari	2.50	1.31	52
28.		Modernisation of existing Polytechnic	1.50	1.00	67
29.	Transport	Central Offices -Information Technology	2.00	0.85	43
30.		Haryana Roadways Depots	1.00	0.08	8
31.	Urban Local Bodies	Grant-in-Aid to Municipal Corporations on the recommendation of Central Finance Commission	301.61	107.48	36
32.		Grant-in-Aid to Municipalities/ Municipal Councils on the recommendation of Central Finance Commission	172.65	70.39	41
33.	Welfare of SCs, STs and Other BCs	Headquarter Staff -Information Technology	1.00	0.44	44
34.		Upgradation of the typing and data entry skill of the SC/BC unemployed youth through computer	1.50	0.53	35
35.		Share Capital to Haryana Backward Class Kalyan Nigam.	2.50	1.85	74
		Total	**852.89**	**352.57**	**41**

Appendix 2.13

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

Detail of the schemes (₹ one crore and above) where budget estimates were enhanced but the expenditure was less than 80 *per cent* of the revised estimates

(₹ in crore)

Sr. No.	Department Name	Scheme Name	Approved Outlay	Revised outlay	Actual Expenditure	Percentage of AE of RE
1	Agriculture and Farmer Welfare	Reimbursement of VAT/GST Plus Market fee under Price Support System to HAFED	20.00	97.04	75.00	77
2		Scheme for Technology Mission on sugarcane	6.00	131.15	95.98	73
3	Public Health Engineering	Institutional Strengthening of Public Health Engineering Department	4.00	13.80	5.34	39
4		Accelerated Rural Water Supply - NRDWP-Calamities	2.00	3.20	2.44	76
5	Public Works (Buildings and Roads)	Construction work of Directorate of Medical Education & Research Haryana (Panchkula)	1.00	12.00	6.00	50
6	Rural Development	Vidhayak Adarsh Gram Yojana (VAGY)	50.20	180.20	42.00	23
7		DRDA Administration	5.00	10.00	5.92	59
8	Urban Local Bodies	Scheme for upgradation of Choupals/Community Centers in the Municipalities Centers in the Municipalities of the State.	2.40	3.00	2.33	78
9		Grant in aid to Municipal Committee on the recommendation of State Finance Commission	187.00	476.00	256.40	54
10		SC Component under Rajiv Awas Yojana Rename as SC Component under Pradhan Mantri Awas Yojana	24.00	102.85	74.66	73
		Total	**301.60**	**1,029.24**	**566.07**	**55**

Appendix 2.14

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

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

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
	Revenue (Voted)	**(₹ in crore)**			
1	Headquarters staff Land Records Agricultural Census (2029-51-103-96)	1.96	0.62	1.34	68
2	Establishment Expenses (2029-51-103-97-98)	1.46	0.25	1.21	83
3	Headquarters Staff (2029-51-103-99)	9.45	6.05	3.40	36
4	Construction of New Patwar Khana (2029-51-800-97-51)	76.08	2.19	73.89	97
5	Establishment Expenses (2052-51-099-99-98)	38.51	33.93	4.58	12
6	Sub-Divisional Establishment (2053-51-094-99)	31.59	25.04	6.55	21
7	Commissioner Establishment (2053-51-101-99)	15.38	12.01	3.37	22
8	Financial Assistance/ gratuitous relief/ compensation for damaged properties due to manmade/ natural disaster in rural area (2235-01-200-99)	3.00	0.00	3.00	100
9	Consolidation of Holding (2506-51-102-98)	13.24	10.91	2.33	18
10	Survey/Resurvey and updation of survey and settlement records (2506-51-103-98-99)	10.50	5.50	5.00	48
11	Scheme for the integrated development of Mewat Area (2705-51-101-99)	36.00	16.20	19.80	55
12	Grant-in-aid for Development of Shivalik Area (2705-51-102-99)	17.85	12.50	5.35	30
13	Grant in Aid for the Integrated Development of Scheduled Castes of Mewat Area (2705-51-789-99)	4.00	1.80	2.20	55
14	Gazetteers (3454-02-110-99)	2.57	1.49	1.08	42
15	Agrarian reforms revenue (3475-51-201-99)	3.26	2.09	1.17	36
	Total	**264.85**	**130.58**	**134.27**	**51**

Appendix 2.15
(Reference: Paragraph 2.6.1 (iii); Page 63)
Head-wise detail regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise (Head of account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1.	Headquarters staff Land Records Agricultural Census (2029-51-103-96)	2016-17	1.09	0.83	0.26	24
		2017-18	1.35	0.41	0.94	70
		2018-19	1.96	0.62	1.34	68
2.	Headquarters Staff (2029-51-103-99)	2016-17	13.99	6.80	7.19	51
		2017-18	3.21	1.80	1.41	44
		2018-19	9.45	6.05	3.40	36
3.	Checking Staff (2030-02-001-99-51)	2016-17	1.44	1.07	0.37	26
		2017-18	1.47	1.30	0.17	12
		2018-19	1.69	1.23	0.46	27
4.	Checking Staff (2030-02-102-99-51)	2016-17	4.00	1.75	2.25	56
		2017-18	2.66	1.76	0.90	34
		2018-19	2.20	1.76	0.44	20
5.	Copying Agency Establishment (2053-51-094-98)	2016-17	2.81	2.01	0.80	28
		2017-18	2.75	1.72	1.03	37
		2018-19	2.29	1.64	0.65	28
6.	Financial Assistance/ gratuitous relief / compensation for damaged properties due to man-made/ natural disaster in rural area (2235-01-200-99)	2016-17	11.44	0.00	11.44	100
		2017-18	3.00	0.06	2.94	98
		2018-19	3.00	0.00	3.00	100
7.	Establishment Charges and Rehabilitation Schemes District and Revenue Staff (2235-01-202-99)	2016-17	2.45	1.53	0.92	37
		2017-18	2.25	1.60	0.65	29
		2018-19	1.93	1.68	0.25	13
8.	Agrarian Reforms Revenue (3475-51-201-99)	2016-17	3.32	2.14	1.18	35
		2017-18	3.36	2.28	1.08	32
		2018-19	3.26	2.09	1.17	36

Appendix 2.16

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

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

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
1	Establishment Expenses (2059-80-001-95-98)	11.20	8.71	2.49	22
2	Execution (2059-80-001-96)	378.99	313.23	65.76	17
3	Administration of Justice (2216-05-053-99-99)	4.00	0.80	3.20	80
4	Relief for toll charges for road users of National Highways in the State of Haryana (3054-01-337-98)	2.50	0.93	1.57	63
5	Maintenance and Repair of National Highway Works (3054-01-337-99)	4.97	0.22	4.75	96
6	Road works -NA- (3054-03-337-51)	55.01	19.42	35.59	65
7	Rural Roads (3054-04-337-98)	530.01	332.48	197.53	37
8	District Roads (3054-04-337-99)	40.01	20.36	19.65	49
	Total Revenue	**1,026.69**	**696.15**	**330.54**	**32**
1	Construction of Rozgar Bhawan (4059-01-051-68)	5.00	0.08	4.92	98
2	Construction of office building for State Vigilance Bureau (4059-01-051-69)	20.00	0.00	20.00	100
3	District Administration (4059-01-051-99)	232.30	148.62	83.68	36
4	Purchase of Land for construction of Office Building (Home Guard and Civil Defense) (4059-01-201-99)	2.00	0.00	2.00	100
5	Treasury and Accounts Administration (4059-60-051-72)	5.00	0.00	5.00	100
6	Jails (4059-60-051-96)	70.00	53.72	16.28	23
7	Excise and Taxation (4059-60-051-97)	20.00	15.33	4.67	23
8	Administration of Justice (4059-60-051-98)	93.80	61.29	32.51	35
9	Secondary School Buildings (4202-01-202-99)	130.00	99.56	30.44	23
10	Construction of Hostels for Scheduled Castes Students in Polytechnics (4202-02-789-99)	10.00	0.00	10.00	100
11	Buildings (Youth Hostels) (4202-03-101-99)	10.00	1.86	8.14	81
12	Buildings (Archaeology) (4202-04-106-99)	10.00	3.91	6.09	61
13	Construction of Buildings under Swaran Jayanti Yojna (4210-03-101-90)	10.00	0.00	10.00	100
14	Construction of building of Govt. Ayurvedic Colleges / Hospitals (4210-03-101-91)	80.00	4.19	75.81	95
15	Construction/Repair of Building of Government Ayurvedic/Unani/Homeopathic Dispensaries (4210-03-101-92)	5.00	0.94	4.06	81
16	Swaran Jayanti Scheme for residential Complex/ Transit flats at Sub Division level (4216-01-106-76)	20.00	1.00	19.00	95
17	Public Works (4216-01-106-96)	15.00	8.91	6.09	41
18	Jails (4216-01-106-97)	51.20	39.25	11.95	23
19	District Administration (4216-01-106-98)	60.00	15.73	44.27	74
20	Administration of Justice (4216-01-106-99)	55.00	23.94	31.06	56
21	Purchase of Institutional plot for construction of building of Directorate & field offices in Haryana Renamed as Purchase of Institutional (4235-02-101-93)	5.00	0.21	4.79	96
22	Home-cum-Vocational Training production Centres for Young Girls/Women & Destitute Women and Widows (4235-02-103-99)	8.00	0.03	7.97	100
23	Home for Welfare of Orphan and Aged Renamed as Home for Aged and infirms Rewari (Swaran Jayanti Project) (4235-02-104-99)	6.00	0.08	5.92	99
24	Construction of Labour Court Complex (4250-51-201-96)	3.00	1.28	1.72	57

Sr. No.	Detailed Head Scheme wise (Head of Account)	Total Budget	Expenditure	Saving	Percent of saving
25	Training Building for Scheduled Castes Wing (4250-51-789-98)	17.00	12.24	4.76	28
26	Construction of New ITIs (Swaran Jayanti) (4250-51-800-90)	30.00	14.29	15.71	52
27	Construction of Agriculture office buildings (4401-51-113-97)	10.44	2.09	8.35	80
28	Swaran Jayanti Integrated Aviation Hub at Hisar (5053-60-800-96)	120.00	38.23	81.77	68
29	Maintenance of Aerodromes (5053-60-800-99)	50.00	1.28	48.72	97
30	Construction of Bridges and Railway Over Bridges under state Scheme (5054-03-101-81-99)	10.00	5.87	4.13	41
31	Construction Strengthening/ widening and Up gradation of roads under CRF (5054-03-337-87)	200.00	95.14	104.86	52
32	Construction of Bridges and Railway Over Bridges under NABARD Scheme (5054-04-101-84-97)	30.00	19.11	10.89	36
33	Construction of Bridges and Railway Over Bridges under National Capital Region Scheme (5054-04-101-84-98)	60.00	41.69	18.31	31
34	Construction strengthening/ widening and bye passes of roads for NABARD Scheme (5054-04-337-98-97)	170.00	134.32	35.68	21
35	Construction strengthening/ widening and bye passes of roads for National Capital Region Scheme (5054-04-337-98-98)	70.00	49.04	20.96	30
36	Construction strengthening/ widening under National Capital Region Scheme (5054-04-337-99-98)	70.00	49.53	20.47	29
37	Construction strengthening/ widening and improvement of roads for State Scheme (5054-04-337-99-99)	70.00	57.61	12.39	18
38	National Capital Region Contribution (5054-04-789-99-97)	20.20	14.14	6.06	30
39	NABARD Contribution (5054-04-789-99-98)	50.00	40.47	9.53	19
40	State Contribution (5054-04-789-99-99)	60.00	8.68	51.32	86
41	Providing State Share for construction of New Railway Lines in Haryana State (5054-80-800-98)	200.00	6.13	193.87	97
	Total Capital	**2,163.94**	**1,069.79**	**1,094.15**	**51**

Appendix 2.17
(Reference: Paragraph 2.6.2 (iii); Page 64)
Head-wise detail regarding persistent savings for the last three years

(₹ in crore)

Sr. No.	Detailed Head Scheme wise(Head of account)	Year	Total Budget	Expenditure	Saving	Percent of saving
1	Architectural Unit-Establishment Expenses-(2059-80-001-95-98)	2016-17	11.59	8.73	2.86	25
		2017-18	10.50	8.32	2.18	21
		2018-19	11.20	8.71	2.49	22
2	Execution (2059-80-001-96)	2016-17	414.32	310.10	104.22	25
		2017-18	398.47	310.51	87.96	22
		2018-19	378.99	313.23	65.76	17
3	Machinery (2059-80-052-96)	2016-17	9.32	7.40	1.92	21
		2017-18	9.51	6.03	3.48	37
		2018-19	5.29	4.68	0.61	12
4	Relief for toll charges for road users of National Highways in the State of Haryana(3054-01-337-98)	2016-17	4.00	1.60	2.40	60
		2017-18	3.00	1.46	1.54	51
		2018-19	2.50	0.93	1.57	63
5	Maintenance and Repair of National Highway Works (3054-01-337-99)	2016-17	7.00	1.56	5.44	78
		2017-18	4.79	2.40	2.39	50
		2018-19	4.97	0.22	4.75	96
6	Rural Roads-(3054-04-337-98)	2016-17	528.15	470.22	57.93	11
		2017-18	510.05	449.36	60.69	12
		2018-19	530.01	332.48	197.53	37
7	Construction of Rozgar Bhawan (4059-01-051-68)	2016-17	1.40	0.00	1.40	100
		2017-18	2.50	0.00	2.50	100
		2018-19	5.00	0.08	4.92	98
8	District Administration-(4059-01-051-99)	2016-17	140.00	38.88	101.12	72
		2017-18	150.00	53.63	96.37	64
		2018-19	232.30	148.62	83.68	36
9	Secondary School Buildings-(4202-01-202-99)	2016-17	25.00	11.76	13.24	53
		2017-18	186.00	111.71	74.29	40
		2018-19	130.00	99.56	30.44	23
10	Construction of Hostels for Scheduled Castes Students in Polytechnics- (4202-02-789-99)	2016-17	10.00	1.32	8.68	87
		2017-18	5.00	0.66	4.34	87
		2018-19	10.00	0.00	10.00	100
11	Buildings (Youth Hostels) (4202-03-101-99)	2016-17	10.00	2.40	7.60	76
		2017-18	10.00	2.48	7.52	75
		2018-19	10.00	1.86	8.14	81
12	Construction of building of Govt. Ayurvedic Colleges/Hospitals (4210-03-101-91)	2016-17	9.20	1.12	8.08	88
		2017-18	50.50	4.78	45.72	91
		2018-19	80.00	4.19	75.81	95
13	Jails (4216-01-106-97)	2016-17	25.00	10.22	14.78	59
		2017-18	25.00	5.96	19.04	76
		2018-19	51.20	39.25	11.95	23
14	District Administration (4216-01-106-98)	2016-17	45.00	24.77	20.23	45
		2017-18	75.00	16.72	58.28	78
		2018-19	60.00	15.73	44.27	74
15	Administration of Justice (4216-01-106-99)	2016-17	60.00	26.26	33.74	56
		2017-18	60.00	19.75	40.25	67
		2018-19	55.00	23.94	31.06	56
16	Construction of Labour Court Complex (4250-51-201-96)	2016-17	3.50	1.90	1.60	46
		2017-18	3.00	2.43	0.57	19
		2018-19	3.00	1.28	1.72	57
17	Construction of New ITIs (Swaran Jayanti) (4250-51-800-90)	2016-17	28.00	10.85	17.15	61
		2017-18	47.00	28.67	18.33	39
		2018-19	30.00	14.29	15.71	52

Sr. No.	Detailed Head Scheme wise(Head of account)	Year	Total Budget	Expenditure	Saving	Percent of saving
18	Swaran Jayanti Integrated Aviation Hub at Hisar (5053-60-800-96)	2016-17	50.00	1.82	48.18	96
		2017-18	50.00	4.08	45.92	92
		2018-19	120.00	38.23	81.77	68
19	Maintenance of Aerodromes (5053-60-800-99)	2016-17	20.00	9.00	11.00	55
		2017-18	20.00	5.18	14.82	74
		2018-19	50.00	1.28	48.72	97
20	Construction of Bridges and Railway Over Bridges for National Capital Region Scheme (5054-03-101-81-98)	2016-17	140.40	19.21	121.19	86
		2017-18	15.00	7.38	7.62	51
		2018-19	2.00	1.40	0.60	30
21	Construction of Bridges and Railway Over Bridges under NABARD Scheme (5054-04-101-84-97)	2016-17	22.00	8.89	13.11	60
		2017-18	30.00	22.24	7.76	26
		2018-19	30.00	19.11	10.89	36
22	Construction of Bridges and Railway Over Bridges under National Capital Region Scheme (5054-04-101-84-98)	2016-17	162.00	22.17	139.83	86
		2017-18	100.00	64.77	35.23	35
		2018-19	60.00	41.69	18.31	31
23	Construction strengthening/ widening and bye passes of roads for National Capital Region Scheme(5054-04-337-98-98)	2016-17	178.40	24.42	153.98	86
		2017-18	40.00	5.00	35.00	88
		2018-19	70.00	49.04	20.96	30
24	Construction strengthening/ widening under National Capital Region Scheme (5054-04-337-99-98)	2016-17	179.40	24.55	154.85	86
		2017-18	40.00	4.00	36.00	90
		2018-19	70.00	49.53	20.47	29
25	Construction strengthening/ widening and improvement of roads for State Scheme (5054-04-337-99-99)	2016-17	60.00	49.93	10.07	17
		2017-18	70.00	55.93	14.07	20
		2018-19	70.00	57.61	12.39	18
26	National Capital Region Contribution (5054-04-789-99-97)	2016-17	219.60	30.05	189.55	86
		2017-18	35.00	18.51	16.49	47
		2018-19	20.20	14.14	6.06	30
27	NABARD Contribution(5054-04-789-99-98)	2016-17	124.00	81.45	42.55	34
		2017-18	50.00	40.55	9.45	19
		2018-19	50.00	40.47	9.53	19

Appendix 2.18

(Reference: Paragraph 2.6.3; Page 65)

Detail of delay in submission of Budget Estimates of selected grants

Sr. No.	Demand No.& Nomenclature	Name of Office	Due Date as per Finance department norms	Actual date of Submission Estimate	Delays in Days
1	4/2053	Additional Chief Secretary and Financial Commissioner Revenue and Disaster Management Department	15 October 2017 to 05 November 2017	19 November 2017	14
2	4/3475			22 December 2017	47
3	4/3454			27 November 2017	22
4	4/2245			27 November 2017	22
5	4/2029			27 November2017	22
6	4/2075			27 December 2017	52
7	4/2052			27 November2017	22
8	4/3451			27 November2017	22
9	4/2030			01 December 2017	26
10	4/2075			20 November2017	15
11	4/2029	Director Land Records		21 December 2017	46
12	4/2506			01 January 2018	56
13	8/5053	Administrative Officer, O/o Advisor, Civil Aviation Haryana		11 December 2017	36
14	8/2059	Architecture Department		06 December 2017	31
15	8/5054	Engineer-in-Chief PWD(B&R)		11 December 2017	37
16	8/4216			11 December 2017	37

Appendix 3.1
(Reference: Paragraph 3.2; Page 68)
Detail of Utilisation Certificates due, received and outstanding as on 31 March 2019

(₹ 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	Police (2055)	2017-18	3	71.22	3	71.22	1	18.15	2	53.07
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	-	-	8	1.02
		2015-16	1,063	1,542.62	37	93.15	4	15.92	33	77.23
		2016-17	1,332	1,618.88	67	195.12	41	146.83	26	48.29
		2017-18	1,385	1,656.36	1385	1,656.36	1,363	1,579.16	22	77.19
3	Technical Education (2203)	2016-17	102	227.06	10	43.47	7	26.97	3	16.50
		2017-18	90	218.18	90	218.18	81	181.38	9	36.80
4	Sports and Youth Services (2204)	2015-16	130	124.02	69	32.78	44	27.47	25	5.31
		2016-17	56	90.69	51	82.66	30	74.39	21	8.27
		2017-18	229	73.14	229	73.14	212	58.80	17	14.34
5	Art and Culture (2205)	2015-16	7	3.51	4	3.31	3	3.01	1	0.30
		2016-17	4	10.00	4	10.00	2	4.50	2	5.50
		2017-18	5	4.95	5	4.95	2	0.40	3	4.55
6	Medical (2210)	2016-17	78	935.68	2	1.11	1	0.36	1	0.75
		2017-18	82	1,031.67	82	1,031.67	56	694.22	26	337.45
7	Family Welfare (2211)	2017-18	1	0.03	1	0.03	-	-	1	0.03
8	Urban Development (2217)	2012-13	96	1,274.01	27	363.13	3	22.48	24	340.65
		2013-14	73	1,120.80	24	436.30	4	62.41	20	373.89
		2014-15	87	1,115.43	46	458.31	18	273.11	28	185.20
		2015-16	122	1,478.70	76	614.93	15	192.62	61	422.31
		2016-17	219	2,227.25	177	1,494.29	21	161.76	156	1,332.54
		2017-18	395	2,781.01	395	2,781.01	54	1,017.42	341	1,763.59
9	Information and Publicity (2220)	2017-18	70	16.25	70	16.25	11	0.55	59	15.70
10	Welfare of SC, ST, OBC and Minorities (2225)	2017-18	1,272	107.66	1272	107.66	1271	107.64	1	0.02
11	Labour and Employment (2230)	2017-18	4	23.07	4	23.07	2	16.35	2	6.72
12	Social Security and Welfare (2235)	2014-15	33	43.71	4	12.28	2	0.75	2	11.53
		2015-16	355	50.55	8	4.77	2	1.42	6	3.35
		2016-17	137	4.84	2	0.12	-	-	2	0.12
		2017-18	38	34.20	38	34.20	19	19.52	19	14.68
13	Crop Husbandry (2401)	2017-18	16	153.98	16	153.98	-	-	16	153.98
14	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	-	-	2	0.59
		2017-18	84	1.20	84	1.20	73	1.00	11	0.20
15	Animal Husbandry (2403)	2016-17	74	88.02	33	1.16	29	0.96	4	0.20
		2017-18	86	74.08	86	74.08	72	50.30	14	23.78
16	Fisheries (2405)	2017-18	21	1.42	21	1.42	17	1.28	4	0.14
17	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	-	-	3	10.71

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	Co-operation (2425)	2017-18	5	155.80	5	155.80	-	-	5	155.80
19	Special Programme and Rural Development (2501)	2015-16	103	64.19	26	8.17	22	7.07	4	1.10
		2016-17	87	69.16	51	58.22	31	11.13	20	47.09
		2017-18	112	135.06	112	135.06	57	29.23	55	105.83
20	Rural Employment (2505)	2014-15	165	333.36	3	1.47	-	-	3	1.47
		2015-16	48	285.52	22	110.68	11	19.88	11	90.80
		2016-17	7	218.78	2	119.22	-	-	2	119.22
		2017-18	15	211.07	15	211.07	-	-	15	211.07
21	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	-	-	1	10.85
		2010-11	48	267.83	9	42.83	-	-	9	42.83
		2011-12	222	722.40	62	182.72	21	45.72	41	137.00
		2012-13	266	882.65	63	172.06	24	84.04	39	88.02
		2013-14	249	1,263.49	93	499.76	17	29.24	76	470.52
		2014-15	3,871	1,191.66	104	634.63	45	404.22	59	230.40
		2015-16	3,845	1,261.94	169	583.90	67	376.10	102	207.80
		2016-17	4,166	2,262.96	187	1,238.33	45	781.49	142	456.84
		2017-18	3,652	1,127.58	3,652	1,127.58	3,550	501.83	102	625.75
22	Command Area Development (2705)	2015-16	21	212.59	2	1.57	-	-	2	1.57
		2016-17	20	154.10	3	2.33	-	-	3	2.33
		2017-18	19	75.45	19	75.45	18	67.95	1	7.50
23	Village and Small Scale Industries (2851)	2016-17	20	29.70	3	6.17	1	0.50	2	5.67
24	Industries (2852)	2015-16	28	31.02	6	22.30	5	18.61	1	3.69
		2016-17	36	61.70	16	34.88	6	18.88	10	16.00
		2017-18	23	126.50	23	126.50	17	54.61	6	71.89
25	Non-Conventional Source of Energy (2810)	2017-18	12	0.71	12	0.71	11	0.70	1	0.01
26	Civil Aviation (3053)	2017-18	2	1.00	2	1.00	1	0.30	1	0.70
27	Other Scientific Research (3425)	2015-16	52	21.94	5	4.65	1	0.51	4	4.14
		2016-17	37	13.05	2	0.83	1	0.52	1	0.31
		2017-18	31	14.13	31	14.13	22	9.71	9	4.42
28	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	-	-	1	0.10
		2015-16	8	2.15	4	0.35	2	0.15	2	0.20
		2016-17	4	1.62	4	1.62	2	1.02	2	0.60
		2017-18	3	1.37	3	1.37	-	-	3	1.37
29	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	5	3.02	21	0.06
		2017-18	14	0.04	14	0.04	13	0.03	1	0.01
Total			**25,792**	**31,175.20**	**9,187**	**15,697.06**	**7,455**	**7,227.57**	**1,732**	**8,469.49**

Appendix 3.2
(Refer Paragraph 3.3; Page: 68)
Statement showing name of bodies and authorities, the accounts of which had not been received

(₹ in crore)

Sr. No.	Name of the body/authority Private Aided College	Year for which accounts had not been received	Grants received
1.	GMN College, Ambala Cantt.	2017-18	1.03
2.	SD College, Ambala Cantt.	2016-17 2017-18	5.87 10.31
3.	Arya Girls Collage, Ambala Cantt	2017-18	3.22
4.	DAV College, Ambala City	2016-17	6.08
5.	SA Jain College, Ambala City	2016-17 2017-18	4.85 6.94
6.	MDSD College, Ambala City	2016-17 2017-18	2.23 2.57
7.	SLDAV College of Education, Ambala City	2016-17 2017-18	1.55 1.87
8.	SM Lubana Khalsa Girls College, Barara, Ambala	2016-17 2017-18	2.09 2.94
9.	DAV College, Naneola, Ambala	2016-17 2017-18	1.03 1.07
10.	MPN College, Mullana (Ambala)	2016-17 2017-18	2.35 3.17
11.	DAV College, Karnal	2015-16 2017-18	2.45 2.34
12.	Dr. Ganesh Dass DAV College of Education, Karnal	2014-15 2017-18	0.01 0.45
13.	KVDAV Collage for Women, Karnal	2016-17 2017-18	3.44 5.10
14.	Dayal Singh College, Karnal	2016-17 2017-18	6.23 9.08
15.	Guru Nanak Khalsa College, Karnal	2016-17 2017-18	2.36 1.86
16.	IB College, Panipat	2016-17 2017-18	3.66 4.86
17.	Arya College, Panipat	2016-17 2017-18	4.01 5.86
18.	Gandhi Adrash College, Smalkha, Panipat	2016-17 2017-18	0.28 0.70
19.	Vaish Girls College, Samalkha (Panipat)	2016-17 2017-18	1.04 1.44
20.	CR Kisan College, Jind	2016-17 2017-18	3.30 3.62
21.	Hindu Kanya MV JIND	2016-17	2.08
22.	SD Mahila Mahavidyalya, Narwana, Jind	2016-17 2017-18	1.11 1.35
23.	MLN College, Yamunanagar	2016-17 2017-18	6.76 8.51
24.	DAV Girls College, Yamunanagar	2016-17 2017-18	4.16 5.62

Sr. No.	Name of the body/authority Private Aided College	Year for which accounts had not been received	Grants received
25.	Hindu Girls College, Jagadhari, Yamunanagar	2016-17 2017-18	2.46 2.93
26.	DAV College, Sadhaura	2016-17	1.73
27.	IG National College, Ladwa, Kurukshetra	2016-17 2017-18	2.53 2.94
28.	Bhagwan Parshu Ram College, Kurukshetra	2016-17 2017-18	3.35 3.68
29.	MN College, Shahabad, Kurukshetra	2016-17 2017-18	2.01 2.82
30.	Arya Kanya Mahavidyalya, Shahbad, Kurukshetra	2016-17 2017-18	2.95 3.83
31.	DAV College, Pehowa	2016-17 2017-18	3.23 3.70
32.	SNRL Jai Ram Girls College, Lohar Majra, Kurukshetra	2016-17 2017-18	0.68 2.33
33.	RKSD College, Kaithal	2016-17 2017-18	5.57 6.57
34.	IG Mahila Mv, Kaithal	2016-17 2017-18	1.13 1.26
35.	DAV College, Pundri	2016-17 2017-18	1.82 1.80
36.	CIS Kanya Mahavidyalya, Fatehpur Pundri	2016-17 2017-18	2.83 3.53
37.	BAR Janta College Kaul, Kaithal	2016-17 2017-18	2.02 2.08
38.	DAV College, Cheeka	2016-17 2017-18	2.65 2.75
39.	CIS Kanya Mahavidyalya, Dhand Dadwan, Kaithal	2016-17 2017-18	2.54 3.53
40.	MM Collage, Fatehabad	2017-18	3.28
41.	CMK National Girls College, Sirsa	2016-17 2017-18	2.40 3.41
42.	Guru Hari Singh Mahavidyalya, Jiwan Nagar, Sirsa	2016-17 2017-18	1.20 1.49
43.	MP College for Girls, Dabwali	2016-17 2017-18	1.87 2.51
44.	BSK College of Education, Mandi Dabwali	2016-17 2017-18	0.58 0.97
45.	CRM Jat College, Hisar	2016-17 2017-18	5.29 6.30
46.	DN College, Hisar	2016-17 2017-18	4.97 8.38
47.	FC College for Women, Hisar	2016-17 2017-18	3.10 2.85
48.	CR College of Education, Hisar	2016-17 2017-18	1.21 1.51
49.	SD Mahila Mahavidyalaya, Hansi	2016-17 2017-18	1.08 1.22
50.	CRA College, Sonepat	2016-17 2017-18	3.47 3.40

Sr. No.	Name of the body/authority Private Aided College	Year for which accounts had not been received	Grants received
51.	Hindu College, Sonepat	2016-17 2017-18	5.21 6.80
52.	Hindu Girl College, Sonepat	2016-17 2017-18	5.56 7.58
53.	TR College of Education, Sonepat	2016-17 2017-18	0.75 1.07
54.	Gita Vidya Mandir KMV, Sonepat	2016-17 2017-18	5.38 8.12
55.	TR Girls College, Sonepat	2016-17 2017-18	1.59 1.73
56.	Kanya Mahavidyalya, Kharkhoda, Sonepat	2016-17 2017-18	1.47 2.24
57.	Vaish College, Bhiwani	2016-17 2017-18	4.69 6.08
58.	Adrash Mahila Mahavidyalya, Bhiwani	2016-17 2017-18	3.76 4.56
59.	JVM GRR College, Charkri Dadri	2016-17 2017-18	3.97 5.80
60.	APJ Saraswati Kanya Mv, Charkhi Dadri	2016-17 2017-18	 1.50
61.	BLJ Suiwala College, Tosham	2016-17 2017-18	1.80 2.54
62.	Mahila Mahavidyalya, Jhojhu Kalan, Bhiwani	2016-17 2017-18	0.73 1.02
63.	YM Degree College, Nuh	2016-17 2017-18	0.99 1.72
64.	Nirankari Baba Gurbachan Singh Memorial College, Sohna, Gurugram	2016-17 2017-18	1.53 1.72
65.	RSL College of Education, Sidhrawali, Gurugram	2016-17 2017-18	1.29 1.58
66.	Vaish Arya Kanya Mahavidyalya, Bhadurgarh	2016-17 2017-18	0.94 2.42
67.	MA College of women, Jhajjar	2016-17 2017-18	2.19 3.41
68.	GGDSD College, Palwal	2016-17 2017-18	3.85 5.86
69.	Aggarwal College, Ballabhgarh	2016-17 2017-18	2.95 3.87
70.	DAV Centenary College, Faridabad	2016-17 2017-18	2.63 4.31
71.	Saraswati Mahila Mahavidyalya, Palwal	2016-17 2017-18	1.75 2.98
72.	KLP College, Rewari	2016-17 2017-18	5.58 8.71
73.	SP College of Education, Rewari	2016-17 2017-18	0.85 0.66
74.	Ahir College, Rewari	2016-17 2017-18	2.98 3.79
75.	RBS College of Education, Rewari	2016-17 2017-18	0.42 0.58

Sr. No.	Name of the body/authority Private Aided College	Year for which accounts had not been received	Grants received
76.	RDS Public Girls College, Rewari	2016-17 2017-18	2.58 4.46
77.	DAV Girls College, Kosli, Rewari	2016-17 2017-18	0.61 0.73
78.	All India Jat Hero's Memorial College, Rohtak	2016-17 2017-18	10.38 15.17
79.	GB Degree College, Rohtak	2016-17 2017-18	1.82 3.25
80.	Shri L.N. Hindu College, Rohtak	2016-17 2017-18	1.88 2.68
81.	Vaish College, Rohtak	2016-17 2017-18	3.61 5.76
82.	GB College of Education, Rohtak	2016-17	0.63
83.	Vaish College of Education, Rohtak	2016-17 2017-18	0.63 1.04
84.	Vaish Girls College, Rohtak	2016-17 2017-18	2.84 3.36
85.	SJK college, Kalannaur, Rohtak	2017-18	3.31
86.	CR College of Education, Rohtak	2016-17 2017-18	1.17 1.81
87.	M.K. Jat Kanya Mahavidyalya, Rohtak	2016-17 2017-18	3.28 3.54
Total			**520.64**

Appendix 3.3

(Reference: Paragraph 3.4; Page 69)

Statement showing the detail of rendering of account to CAG and submission of Audit Reports 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 30th June 2019)
1.	Haryana Khadi and Village Industries Board, Panchkula	2017-18 to 2021-22	2016-17	2016-17	2014-15	2017-18	One year
2.	Haryana Labour Welfare Board, Chandigarh	2018-19 to 2022-23	2017-18	2017-18	2017-18	--	--
3.	Haryana Shahari Vikas Pradhikaran (HSVP), Panchkula	2017-18 to 2021-22	2017-18	2015-16	2014-15	--	--
4.	Haryana Housing Board, Panchkula	2014-15 to 2018-19	2017-18	2016-17	2015-16	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2015-16 to 2019-20	2017-18	2017-18	2015-16	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2018-19 to 2022-23	2017-18	2017-18	Not required to be laid down	--	--
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2015-16	2015-16	2013-14	2016-17 and 2017-18	Two years
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority (CJM-Secretary DLSA), Bhiwani	-do-	2017-18	2016-17	1996-97	--	--
9.	CJM-Secretary DLSA, Faridabad	-do-	2017-18	2016-17	1996-97	--	--
10.	CJM-Secretary DLSA, Fatehabad	-do-	2017-18	2015-16	1996-97	--	--
11.	CJM-Secretary DLSA, Gurgaon	-do-	2016-17	2016-17	1996-97	2017-18	One year
12.	CJM-Secretary DLSA, Jhajjar	-do-	2016-17	-	2011-12	2017-18	One year[1]
13.	CJM-Secretary DLSA, Kaithal	-do-	2017-18	2016-17	1996-97	--	--
14.	CJM-Secretary DLSA, Panchkula	-do-	2017-18	2015-16	1999-2000	--	--

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

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 30th June 2019)
15.	CJM-Secretary DLSA, Panipat	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2016-17	2016-17	1996-97	2017-18	One year
16.	CJM-Secretary DLSA, Rewari	-do-	2017-18	2015-16	1996-97	--	--
17.	CJM-Secretary DLSA, Rohtak	-do-	2017-18	2016-17	1996-97	-	-
18.	CJM-Secretary DLSA, Sonipat	-do-	2017-18	2015-16	1996-97	--	--
19.	CJM-Secretary DLSA, Yamunanagar	-do-	2015-16	2015-16	1996-97	2016-17 and 2017-18	Two years
20.	CJM-Secretary DLSA, Hisar	-do-	2017-18	2015-16	1996-97	--	--
21.	CJM-Secretary DLSA, Narnaul	-do-	2017-18	2016-17	1996-97	--	--
22.	CJM-Secretary DLSA, Sirsa	-do-	2017-18	2017-18	1996-97	--	--
23.	CJM-Secretary DLSA, Ambala	-do-	2017-18	2016-17	1996-97	--	--
24.	CJM-Secretary DLSA, Jind	-do-	2016-17	2016-17	1996-97	2017-18	One year
25.	CJM-Secretary DLSA, Karnal	-do-	2017-18	2016-17	1996-97	--	--
26.	CJM-Secretary DLSA, Kurukshetra	-do-	2017-18	2016-17	1996-97	--	--
27.	CJM-Secretary DLSA, Mewat (Nuh)	-do-	2017-18	2014-15	2009-10	--	--
28.	CJM-Secretary DLSA, Palwal	-do-	2017-18	2016-17	2012-13	--	--
29.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2017-18	2016-17	2008-09	--	--
30.	Haryana Electricity Regulatory Commission	-do-	2017-18	2017-18	2015-16	--	--

Appendix 3.4
(Reference: Paragraph 3.5; Page 70)

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

Sr. No.	Department	Name of undertaking/ schemes under the department	Accounts finalised upto	Investment as per the last accounts finalised (₹ in crore)	Remarks/reasons for delay in preparation of accounts
1.	Agriculture	Seed Depot Scheme[2]	1988-89	-	No Accounts has been prepared after 1988-89.
2.	Agriculture	Purchase and Distribution of Pesticides	1986-87	0.82	No purchase of pesticide/weedicides was made after 1986-87 by the Department.
3.	Printing and Stationary	National Text book Scheme	2007-08	17.97	-
4.	Food and Supplies	Grain Supply Scheme	2015-16	6,908.27	-
5.	Transport	Haryana Roadways	2014-15	1,186.24	Delay was due to shortage of staff
Total				**8,113.30**	

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

Appendix 3.5

(Refer Paragraph 3.6; Page: 70)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, *etc.*, where Final action was pending as on 30 June 2019

(Figures in bracket indicate ₹ in lakh)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases
1	Development of Panchayat	0	0	1 (6.50)	0	0	0	1 (6.50)
2	Animal Husbandry and Dairying	1 (0.08)	-	-	-	-	-	1 (0.08)
3	Economic & Statistical	2 (0.03)	-	-	-	-	-	2 (0.03)
4	Education	15 (34.72)	-	1 (0.09)	3 (1.11)	-	3 (2.04)	22 (37.96)
5	Forest Department	1 (0.25)	-	-	-	-	-	1 (0.25)
6	Haryana Skill Development & Industries Training	2 (0.87)	-	-	-	-	-	2 (0.87)
7	Labour & Employment	2 (0.15)	-	-	-	-	-	2 (0.15)
8	Medical	2 (0)[3]	-	-	-	-	-	2 (0)
9	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
10	Police	-	-	1 (3.79)	-	-	-	1 (3.79)
11	Social Justice and Empowerment	3 (8.63)	-	-	-	-	-	3 (8.63)
12	Sports & Youth Welfare	1 (39.58)	-	-	-	-	-	1 (39.58)
13	Technical Education	-	-	-	1 (6.52)	-	-	1 (6.52)
14	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
15	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
16	Treasury & Accounts	1 (6.27)	-	-	-	-	-	1 (6.27)
17	Women and Child Development	1 (0)[1]	-	-	-	-	-	1 (0)
18	Irrigation	0	3 (0.00)	7 (5.62)	2 (0.00)	3 (0.24)	12 (1.07)	27 (6.93)
19	Public Health Engineering Department	1 (0.35)	1 (1.61)	-	-	-	-	2 (1.96)
20	Buildings and Roads	1 (0.00)	-	-	-	-	-	1 (0.00)
	Total	**35 (95.37)**	**4 (1.61)**	**10 (16.00)**	**7 (10.80)**	**3 (0.24)**	**16 (3.71)**	**75 (127.73)**

[3] Nil value

Appendix 3.6

(Refer Paragraph 3.6; Page: 70)

Department/category wise detail in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
Development of Panchayat	1	6.50	-	-	1	6.50
Animal Husbandry and Dairying	1	0.08	-	-	1	0.08
Economic & Statistical	1	0.03	1	0.00	2	0.03
Education	19	36.57	3	1.39	22	37.96
Forest Department	1	0.25	-	-	1	0.25
Haryana Skill Development & Industries Training	2	0.87	-	-	2	0.87
Labour & Employment	2	0.15	-	-	2	0.15
Medical	2	0.00	-	-	2	0.00
Medical Education & Research	1	3.00	-	-	1	3.00
Police	-	-	1	3.79	1	3.79
Social Justice and Empowerment	3	8.63	-	-	3	8.63
Sports & Youth Welfare	1	39.58	-	-	1	39.58
Technical Education	1	6.52	-	-	1	6.52
Town & Country Planning	-	-	1	1.44	1	1.44
Transport	-	-	2	3.77	2	3.77
Treasury & Accounts	-	-	1	6.27	1	6.27
Women and Child Development	1	0.00	-	-	1	0.00
Irrigation	22	6.61	5	0.32	27	6.93
Public Health Engineering Department	2	1.96	-	-	2	1.96
Buildings and Roads	-	-	1	0.00	1	0.00
Total	**60**	**110.75**	**15**	**16.98**	**75**	**127.73**

GLOSSARY

Revenue Receipts Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from GOI.

Capital Receipts Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestment, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account.

State implementing agencies State implementing agencies include any organizations/institutions including non-governmental organizations which are authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State, e.g. State implementation society for Sarva Shiksha Abhiyan, State Health Mission, under National Rural Health Mission, etc.

Buoyancy ratio Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.5 implies that revenue receipts tend to increase by 0.5 percentage points, if the GSDP increases by one per cent.

Core public goods Core public goods are goods which all citizens enjoy in common, in the sense that each individual's consumption of such goods leads to no subtractions from any other individual's consumption of those goods, e.g. enforcement of law and order, security and protection of our rights, pollution-free air and other environmental goods, road infrastructure, etc.

Merit goods Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, provision of basic education to all, drinking water, sanitation, etc.

Development Expenditure The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General

	Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between costs of additional borrowings with returns from such borrowings. It means that the rise in fiscal deficit should match the increase in capacity to service the debt.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of public debt redemption to total public debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.

GLOSSARY OF ABBREVIATIONS

A&E	Accounts and Entitlement
AC	Abstract Contingency
AE	Aggregate Expenditure
AG	Accountant General
AIA	All India Average
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
AR	Audit Report
BE	Budget Estimates
BOCWF	Building and Other Construction Workers Welfare Fund
CAG	Comptroller and Auditor General of India
CAGR	Compounded Average Growth Rate
CE	Capital Expenditure
CGST	Central Goods and Services Tax
CO	Capital Outlay
CR	Capital Receipts
DCC	Detailed Countersigned Contingency
DE	Development Expenditure
DHBVNL	Dakshin Haryana Bijli Vitran Nigam Limited
DISCOMs	Distribution Companies
DPC	Duties, Powers and Conditions
FFC	Fourteenth Finance Commission
FL	Fiscal Liabilities
FRBM	Fiscal Responsibility and Budget Management Act, 2005
GCS	General Category States
GDP	Gross Domestic Product
GIA	Grants-in-aid
GOI	Government of India
GPF	General Provident Fund
GSDP	Gross State Domestic Product
GST	Goods & Services Tax
HPGCL	Haryana Power Generation Corporation Limited
HRDF	Haryana Rural Development Fund
HVPNL	Haryana Vidyut Parsaran Nigam Limited
IAY	Indira Awas Yojna
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Services Tax
IP	Interest Payment
ITI	Industrial Training Institute

MTFPS	Mid Term Fiscal Policy Statement
NGO	Non-Government Organisation
NHM	National Health Mission
NIT	National Institute of Technology
NREGS	National Rural Employment Generation Scheme
NSDL	National Securities Depository Limited
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PAG	Principal Accountant General
PHED	Public Health Engineering Department
PLAs	Personal Ledger Accounts
PPP	Public Private Partnership
PRI	Panchayati Raj Institution
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RE	Revenue Expenditure
RE	Revised Estimates
RKVY	Rastriya Krishi Vikas Yojna
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SBI	State Bank of India
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
SOTR	State's Own Tax Revenue
SSE	Social Sector Expenditure
TE	Total Expenditure
ThFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UDAY	Ujawal Discom Assurance Yojana
UHBVNL	Uttar Haryana Bijli Vitran Nigam Limited
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WMA	Ways and Miscellaneous Advance

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