Grant No. 8

Grant No. 8 - Buildings and Roads

		Total grant or appropriation	Actual expenditure	Saving (-)
		(₹ in thousand)		
Revenue:				
Major Heads				
2059 Public Works				
2216 Housing				
3054 Roads and Bridges				
Voted				
Original	11,48,47,72	11,48,47,72	10,78,06,88	(-)70,40,84
Supplementary	..			
Amount surrendered during the year (March 2013)				1,54,44,10
Charged				
Original	*5,00*	*5,00*	..	*(-)5,00*
Supplementary	..			
Amount surrendered during the year (March 2013)				*5,00*
Capital:				
Major Heads				
4058 Capital Outlay on Stationery and Printing				
4059 Capital Outlay on Public Works				

Grant No. 8- Contd.

			Total grant or appropriation	Actual expenditure (₹ in thousand)	Saving (-)
4202	**Capital Outlay on Education, Sports, Art 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**				
4405	**Capital Outlay on Fisheries**				
4851	**Capital Outlay on Village and Small Industries**				
5053	**Capital Outlay on Civil Aviation**				
5054	**Capital Outlay on Roads and Bridges**				
Voted					
	Original	15,40,13,80	18,27,28,29	16,00,78,47	(-)2,26,49,82
	Supplementary	2,87,14,49			
Amount surrendered during the year (March 2013)					2,29,52,81
Charged					
	Original	*15,00,00*	*15,00,00*	*3,35,96*	*(-)11,64,04*
	Supplementary	*..*			
Amount surrendered during the year (March 2013)					*11,64,04*

Grant No. 8- Contd.

Notes and comments:-

Revenue:

Voted Grant

1. Against the available saving of ₹70,40.84 lakh, surrender of ₹1,54,44.10 lakh on 31 March 2013 proved unrealistic.

2. Saving was the net result of saving under certain heads and excess under certain others mentioned in note 3 below. Saving occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
3054 Roads and Bridges				
03 State Highways				
337 Roadworks				
O	1,10,15.00	47,73.48	47,75.15	+1.67
R	(-)62,41.52			
80 General				
797 Transfer to/from reserve funds and Deposit Accounts				
99 Transfer to/from CRF-Inter Account Transfer				
O	2,00,00.00	80,26.84	1,67,53.00	+87,26.16
R	(-)1,19,73.16			
04 District and Other Roads				
337 Roadworks				

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
99 District Roads				
O	70,11.00	39,94.38	39,94.38	..
R	(-)30,16.62			

Saving in the above three cases was due to closure of quarries in the State as per orders of Hon'ble Courts and resultant slow progress of ongoing work and non-sanction of new works.

Reasons for the excess of ₹87,26.16 lakh in the second case have not been intimated (August 2013).

01 National Highway

337 Road works

99 Maintenance & Repair of National Highway				
O	7,00.00	..	..	..
R	(-)7,00.00			

Entire provision was surrendered through reappropriation due to reimbursement by the Ministry of Surface Transport.

2059 Public Works

80 General

001 Direction and Administration

96 Execution

O	2,91,25.10	2,47,64.63	2,48,72.02	+1,07.39
R	(-)43,60.47			

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess + Saving (-)
99 Direction				
O	19,83.27	13,48.88	13,74.71	+25.83
R	(-)6,34.39			
97 Supervision				
O	15,37.07	12,31.45	12,33.21	+1.76
R	(-)3,05.62			
94 Land Acqusition Officer				
O	2,79.10	2,35.24	2,35.23	(-)0.01
R	(-)43.86			
98 Design				
O	68.31	29.60	29.60	..
R	(-)38.71			

Saving in the above five cases was mainly due to posts kept vacant, economy measures and receipt of less claims of ex-gratia.

Reasons for the excess of ₹1,07.39 lakh in the first case and ₹25.83 lakh in the second case have not been intimated (August 2013).

052 Machinery and Equipment

96 Machinery				
O	18,10.00	9,02.18	9,02.18	..
R	(-)9,07.82			

Grant No. 8- Contd.

Saving was mainly due to non-execution of rate contract of Road Rollers by the Director Supplies & Disposal Department (₹840 lakh), non-sanction of estimates for purchase of motor vehicle part equipment and non-passing of cheques by Treasury Officers (₹23.43 lakh).

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
004 Planning and Research				
99 Planning				
O	43.43	20.33	20.33	..
R	(-)23.10			

Saving was mainly due to posts kept vacant (₹21.72 lakh).

051 Construction

97 District Administration

O	20.00	..	..	..
R	(-)20.00			

Entire provision was surrendered through reappropriation due to non-sanction of any new work under the scheme.

60 Other Buildings

053 Maintenance and Repairs

99 Maintenance and Repairs

O	45,65.00	13,32.00	13,32.00	..
R	(-)32,33.00			

Saving was due to non-passing of cheques by the Treasury Officers.

Grant No. 8- Contd.

3. Excess occurred mainly under:-

Head			Total grant	Actual expenditure (₹ in lakh)	Excess + Saving (-)
3054	**Roads and Bridges**				
04	*District and Other Roads*				
337	Roadworks				
98	Rural Roads				
	O	2,78,35.00	3,80,98.68	3,87,53.32	+6,54.64
	R	1,02,63.68			

Augmentation in provision through reappropriation due to more sanction of new works proved inadequate in view of the excess of ₹6,54.64 lakh; reasons for which have not been intimated (August 2013).

2059	**Public Works**				
80	*General*				
799	Suspense				
	O	9,00.00	52,69.59	42,16.22	(-)10,53.37
	R	43,69.59			

Augmentation in provision through reappropriation was due to non-adjustment of inter divisional transaction of material through cheques proved excessive in view of the saving of ₹10,53.37 lakh; reasons for which have not been intimated (August 2013).

053	Maintenance and Repairs				
99	Maintenance and Repairs				
	O	56,00.00	63,90.86	63,91.02	+0.16
	R	7,90.86			

The provision was augmented through reappropriation due to emergent repair work of old office building.

Grant No. 8- Contd.

Head			Total grant	Actual expenditure (₹ in lakh)	Excess + Saving (-)
2216	**Housing**				
05	*General Pool Accommodation*				
053	Maintenance and Repairs				
99	Other Maintenance expenditure				
88	General Maintenance & Repair				
	O	14,09.00	20,61.65	20,52.26	(-)9.39
	R	6,52.65			

The provision was augmented through reappropriation due to urgent maintenance works of old residential buildings of the State at various places.

Reasons for the final saving of ₹9.39 lakh have not been intimated (August 2013).

001	Direction and Administration				
99	Direction and Administration				
	O		5,85.00	7,16.64	+1,31.64

Reasons for the excess of ₹1,31.64 lakh have not been intimated (August 2013).

Defective Budgeting

4. A case of Defective Reappropriation Order issued by the Fianance Department is discussed below:-

Head			Total grant	Actual expenditure (₹ in lakh)	Saving (-)
2059	**Public Works**				
80	*General*				
001	Direction and Administration				

Grant No. 8- Contd.

Head			Total grant	Actual expenditure (₹ in lakh)	Saving (-)
95 Architectural Unit					
98 Establishment Expenses					
O	7,50.50		8,07.67	7,56.11	(-)51.56
R	57.17				

The provision augmented through reappropriation due to cover more expenditure on payment of revised pay arrears to employees (₹59.76 lakh) was partly offset by saving due to receipt of less claims of office expenses and ex-gratia (₹3.46 lakh) proved excessive in view of the saving of ₹51.56 lakh; reasons for which have not been intimated (August 2013).

Capital:

5. Against the available saving of ₹2,26,49.82 lakh, surrender of ₹2,29,52.81 lakh on 31 March 2013 proved unrealistic.

6. In view of the overall saving of ₹2,26,49.82 lakh, the supplementary grant of ₹2,87,14.49 lakh obtained in March 2013 proved unrealistic.

7. Saving occurred mainly under the following heads (partly counter balanced by excess under certain other heads mentioned in note 8 below):-

Head			Total grant	Actual expenditure (₹ in lakh)	Saving (-)
5054 Capital Outlay on Roads and Bridges					
04 District & Other Roads					
789 Special Component Plan for Scheduled Caste					
99 Construction/Widenings & strengthening and Special Repair of Roads in the Scheduled Castes population area					
O	2,86,00.00		1,93,12.22	1,93,12.22	..
R	(-)92,87.78				
337 Road works					

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
98 Rural Roads				
98 Construction/strengthening and widening of by passes and roads for National Capital Region Scheme				
O	1,89,00.00	1,41,75.00	1,41,75.00	..
R	(-)47,25.00			
99 District Roads				
98 Construction/strengthening and widening under National Capital Region Scheme				
O	30,00.00	22,50.00	22,50.00	..
R	(-)7,50.00			

Saving in the above three cases was due to non-sanctioning of new works under these schemes.

101 Bridges				
84 Construction of Bridges and Railway Over Bridges in Haryana State				
98 Construction of Bridges and Railway Over Bridges under National Capital Region Scheme				
O	25,00.00	70.76	70.76	..
R	(-)24,29.24			

Saving was due to non-clearance of cheques by the Treasury officers and non-sanctioning of work by the National Capital Regional Planning Board.

03 State Highways				
337 Road works				

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
88 Construction of Roads in Haryana State				
99 Construction/strengthening/widening and improvement of roads for State Scheme				
O	2,75,11.00	3,97,78.41	3,97,78.41	..
S	1,86,50.00			
R	(-)63,82.59			
Saving was due to closure of quarries in the State as per orders of the Hon'ble Court.				
98 Construction/strengthening/widening and ungradation of roads for National Capital Region Scheme				
O	50,00.00	37,51.40	37,51.40	..
R	(-)12,48.60			
Saving was due to non-clearance of cheques by Treasury officers and non-sanctioning of work by the National Capital Regional Planning Board.				
101 Bridges				
81 Construction of Bridges in Haryana State				
99 Construction of Bridges and Railway Over Bridges under State Scheme				
O	35,00.00	20,13.22	19,28.96	(-)84.26
R	(-)14,86.78			
Anticipated saving was due to closure of quarries in the State as per orders of the Hon'ble Court.				

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
98 Construction of Bridges and Railway Over Bridges under National Capital Region Scheme				
O	6,00.00	0.73	0.73	..
R	(-)5,99.27			

Saving was due to non-clearance of cheque by Treasury officers.

4059 Capital Outlay on Public Works

60 Other Buildings

051 Construction

98 Administration of Justice

O	44,70.00	31,18.13	31,18.13	..
S	30,00.00			
R	(-)43,51.87			

Saving was due to non-finalization of drawing by the client department.

97 Excise & Taxation

O	11,50.00	4,54.57	4,54.57	..
R	(-)6,95.43			

96 Jails

O	23,94.00	19,30.88	19,30.88	..
R	(-)4,63.12			

Saving in the above two cases was due to less sanction of works by the client department.

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
051 Construction				
68 Construction of Rozgar Bhawan				
O	2,00.00	0.06	0.06	..
R	(-)1,99.94			
70 Construction of office building for State Information Commission				
O	1,00.00	50.35	50.35	..
R	(-)49.65			

Saving in the above two cases was due to non-sanction of new works by the client department.

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

98 District Administration

O	28,00.00	4,30.24	4,30.24	..
R	(-)23,69.76			

Saving was due to late sanction of administrative approval under the scheme.

96 Public Works

O	22,00.00	1,01.39	1,01.39	..
R	(-)20,98.61			

Grant No. 8- Contd.

Saving was due to non-approval of drawings by the Union Territory Administration.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
99 Administration of Justice				
O	40,00.00	22,39.64	22,39.64	..
R	(-)17,60.36			

Saving was due to less sanction of works by the client department.

97 Jails				
O	20,00.00	9,32.76	9,31.97	(-)0.79
R	(-)10,67.24			

Anticipated saving of ₹10,67.24 lakh was due to non-sanctioning of new works by the client department.

4235 Capital Outlay on Social Security and Welfare				
02 Social Welfare				
102 Child Welfare				
99 Construction of Anganwari Centres				
O	16,01.00	..	..	..
R	(-)16,01.00			
789 Special Component Plan for Scheduled Castes for State Plan Scheme				
99 Construction of Anganwari Centres				
O	4,00.00	..	..	..
R	(-)4,00.00			

Grant No. 8- Contd.

Saving in the above two cases was due to transfer of funds from Grant No.8- 'Buildings and Roads'. Transfer of funds from one Grant to another Grant is not permissible as per Rules.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
104 Welfare of aged, infirm and destitute				
99 Home for Welfare of Orphan and Aged				
O	2,00.00	1.14	1.74	+0.60
R	(-)1,98.86			
800 Other expenditure				
81 Implementation of J.J. Act				
98 Remand/Observation Home				
O	1,74.00	2.94	2.94	..
R	(-)1,71.06			
101 Welfare of handicapped				
93 Purchase of Institutional plot for Construction of building of Directorate and field offices in Haryana				
O	1,00.00	..	..	..
R	(-)1,00.00			

Saving in the above three cases was due to non-sanctioning of new works.

4210 Capital Outlay on Medical and Public Health

03 Medical Education Training and Research

Grant No. 8- Contd.

	Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
101	Ayurveda				
91	Construction of building of Govt. Ayurvedic College/Hospital				
	O	51.00			
	S	4,00.00	55.51	55.52	+0.01
	R	(-)3,95.49			
4250	**Capital Outlay on other Social Services**				
789	Special Component Plan for Schedule Castes				
98	Training building for Scheduled Castes Wing				
	O	5,00.00			
			3,39.68	3,39.68	..
	R	(-)1,60.32			
	Saving in the above two cases was due to less/non-sanction of works by the client department.				
800	Other expenditure				
98	Upgradation of ITIs into Centre of Excellence (Central Plan)				
	O	1,00.00			
	S	1,50.00	1,01.74	1,01.74	..
	R	(-)1,48.26			
201	Labour				
96	Construction of Labour Court Complex				
	O	2,22.80			
			1,91.20	1,91.20	..
	R	(-)31.60			

Grant No. 8- Contd.

Saving in the above two cases was due to non-finalisation of drawing, Detailed Notice Inviting Tender etc. under the schemes.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture				
04 Art and Culture				
105 Public Libraries				
99 Buildings (Public Libraries)				
O	63.00	5.37	5.37	..
R	(-)57.63			

Saving was due to non-receipt of sanction of new works by the client department.

4405 Capital Outlay on Fisheries				
101 In Land Fisheries				
99 Construction of office building				
O	30.00	..	..	..
R	(-)30.00			

Saving was due to non-receipt of sanction for construction of office building by the client department.

8. Excess occurred mainly under:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
5054 Capital Outlay on Roads and Bridges				
04 District & Other Roads				
337 Road works				

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
98 Rural Roads				
99 Construction/strengthening & widening By Passes of roads for State Scheme				
O	1,01,89.00	1,78,39.21	1,78,02.30	(-)36.91
S	10,14.49			
R	66,35.72			
97 Construction/strengthening & widening By Passes of roads for NABARD Scheme				
O	70,00.00	1,01,67.24	1,01,67.24	..
R	31,67.24			
99 District Roads				
99 Construction/strengthening/widening and improvement of roads for State Scheme				
O	25,00.00	34,47.97	34,25.68	(-)22.29
R	9,47.97			

The provision in the above three cases was augmented through reappropriation due to sanctioning of more new works.

Reasons for the final saving of ₹36.91 lakh in the first case and ₹22.29 lakh in the third case have not been intimated (August 2013).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
99 District Administration				
O	42,00.00	1,01,58.18	1,03,48.22	+1,90.04
R	59,58.18			

The provision was augmented through reappropriation with a view to achieve the physical target of ongoing project and making urgent payments to Haryana Urban Development Authority for possession of land.

Reasons for the final excess of ₹1,90.04 lakh have not been intimated (August 2013).

69 Construction of office building for State Vigilance Bureau				
O	1,00.00	9,94.00	9,94.00	..
R	8,94.00			

The provision was augmented through reappropriation for making payment of land allotted by Haryana Urban Development Authority for setting for possession of land.

60 Other Buildings

051 Construction

99 Public Works				
O	4,60.00	13,47.63	13,47.63	..
R	8,87.63			

The provision was augmented through reappropriation with a view to achieve the Physical target of ongoing project.

70 Yojna Bhawan				
O	..	69.05	69.05	..
R	69.05			

Grant No. 8- Contd.

The provision was made through reappropriation owing to clearance of pending liabilities of the agencies.

Head		Total grant	Actual expenditure (₹ in lakh)	Saving (-)
4250 Capital Outlay on other Social Services				
800 Other expenditure				
94 Creation of Infrastructure for Development of Industrial Training				
O	20,00.00	27,45.29	27,42.52	(-)2.77
R	7,45.29			

The provision was augmented through reappropriation with a view to achieve the physical target of ongoing project.

5053 Capital Outlay on Civil Aviation				
60 Other Aeronautical Services				
800 Other Expenditure				
99 Maintenance of Aerodromes				
O	70.00	2,94.96	2,94.95	(-)0.01
R	2,24.96			

The provision was augmented through reappropriation with a view to achieve the target of work for construction of Civil Aerodrame at Hisar and Pinjore.

4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
202 Secondary Education				

Grant No. 8- Contd.

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
99 Secondary School Building				
O	6,00.00	7,86.75	7,86.75	..
R	1,86.75			

The provision was augmented through reappropriation with a view to achieve the physical target of ongoing project.

02 Technical Education.

789 Special Component Plan for Scheduled Castes

99 Construction of Hostels for Scheduled Castes Students in Polytechnics

O	8,00.00	9,42.28	9,42.28	..
R	1,42.28			

The provision was augmented through reappropriation with a view to avail funds for executing the work as per request of the client department.

104 Polytechnics

99 Polytechnics buildings

O	4,00.00	4,80.77	4,80.77	..
R	80.77			

The provision was augmented through reappropriation due to achieve the physical target of on going project.

Defective Budgeting

9. A case of Defective Reappropriation Order issued by the Finance Department is discussed below:-

Head		Total grant	Actual expenditure (₹ in lakh)	Excess +
5054 Capital Outlay on Roads and Bridges				
80 General				
052 Machinery and Equipment				
O	2,00.00	..	2,00.00	+2,00.00
R	(-)2,00.00			

Reduction in provision through reappropriation was due to non-sanctioning of new works proved defective and injudicious in view of the expenditure of ₹200 lakh; reasons for which have not been intimated (August 2013).

Charged Appropriation

10. Saving occurred as under:-

Head		Total appropriation	Actual expenditure (₹ in lakh)	Saving (-)
5054 Capital Outlay on Roads and Bridges				
80 General				
800 Other expenditure				
99 Research				
O	*15,00.00*	*3,35.96*	*3,35.96*	..
R	*(-)11,64.04*			

Saving was due to less declaration of award as well as decision of Court cases.

Grant No. 8- Contd.

11. The review of Direction and Administration/Machinery and Equipment Charges in the Public Works Department, Buildings and Roads Branch Heads-2059 Public Works, 2216-Housing, 3054-Roads and Bridges, 4059 -Capital Outlay on Public Works, 4216-CapitalOutlay on Housing and 5054-Capital Outlay on Roads and Bridges:-

The percentage of Direction and Administration/Machinery and Equipment charges to works outlay during the year 2010-2011, 2011-12 & 2012-2013 is compared as under:-

Year	Works Outlay	Direction and Administration charges	Machinery and Equipment charges	Percentage	
				Direction and Administration charges to works outlay	Machinery and Equipment charges to works outlay
			(₹ in lakh)		
2010-2011	13,35,53.24	3,62,25.28	23,64.28	27.12	1.77
2011-2012	14,87,86.74	3,66,65.20	11,99.92	24.64	0.80
2012-2013	20,53,37.43	4,27,74.05	15,46.82	20.83	0.75

12. Suspense transactions:- The expenditure under the grant includes ₹1,69,84.04 lakh under the head "Suspense".

The head 'Suspense' is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of accounts, are carried forward from year to year. The 'Suspense' head has four sub-divisions viz.

(i) Purchases,
(ii) Stock,
(iii) Miscellaneous Public Works Advances, and
(iv) Workshop Suspense

The nature and the accounting of the transactions under each of these sub-divisions are explained below:-

(i) Purchases :-This sub head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till balance is entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.

(ii) Stock :- This sub head is charged with all expenditure connected with acquisition of stock materials and with manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed off and the value of materials in stock plus unadjusted charges etc., connected with manufacture, if any.

(iii) Miscellaneous Public Works Advances :- This sub head records :-

Grant No. 8- Concld.

Suspense transactions:-

(a) sales of material on credit;

(b) expenditure on deposit works incurred before receipt of contribution or in excess of contribution received;

(c) losses and retrenchments ; and

(d) other items awaiting adjustment.

The debit balance under this head would, therefore, normally represents amounts recoverable.

(iv) Workshop Suspense:- The charges for jobs executed for other operations in departmental workshop are debited to this sub-head pending their recovery or adjustment. The balance under "Workshop Suspense", therefore, represents expenditure on jobs in progress at the end of the year in Public Works Workshops.

The details of transactions under "Suspense" in the grant during the year 2012-2013 together with the opening and closing balances were as follows:-

Sub-heads of Suspense	Opening balance Debit+ Credit (-)	Debit	Credit	Closing balance Debit+ Credit (-)
		(₹ in lakh)		
Purchase	(-)21.18	..	..	(-)21.18
Stock	+15,17.57	79,72.72	(-)35,20.59	+59,69.70
Miscellaneous Works Advances	+1,12,71.44	6,24.55	(-)8,60.56	+1,10,35.43
Workshop Suspense	..	..	0.09	0.09
Total	+1,27,67.83	85,97.27	(-)43,81.06	+1,69,84.04

13. Subventions from the Central Road Fund:- The additional revenue realised from increase in excise and import duties on motor spirit is credited to a Fund 'Central Road Fund ' constituted by the Government of India. From this Fund subventions are made to the States and Union Territories for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited as grant from the Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant No."8-Buildings and Roads").

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the other deposit account.

Subvention amounting to ₹16,753 lakh was received during the year 2012-13 and there was an unadjusted credit balance of ₹3,868 lakh at the end of the year 2011-12. Against the total amount of ₹12,885 lakh, of ₹80,26.84 lakh was spent during the year 2012-13, leaving a balance of ₹48,58.16 lakh at the credit of other deposit account as on 31 March 2013.

An account of the transactions of the Fund is given in Statement No.18 of the Finance Accounts 2012-2013.